

First Unitarian Church of Portland
Board of Trustees Meeting - November 7, 2019 - Final Agenda
Board Meeting – 7–9pm - Buchan Reception Room

Board Meeting

6:00 Dinner
6:25 Informal check-in
6:40 Deepening

Board Roles:

Process Observer: ?
Timekeeper: Randy
Words: Randy

7:00 **Convene**

Opening Words - Randy
Determine Quorum
Process Observer Review
Review Agenda
Review & Approve previous meeting's minutes

7:10 Congregant Comment Period

Updates

7:20 ET Update

NOTE: Committee Updates - reports attached.

NOTE: Dates to calendar -

Forum dates next year - January 12, April 19
AFD Celebration Sunday Nov 17
Board Holiday Party Dec 5 (after 1 hour board meeting)

Consent Agenda

7:50 Affirm request from Jennifer Springsteen for Congregational Sponsorship (see letter attached)

Action Item -

7:55 Add names to AFD Board involvement tasks (See narrowed list of involvement ideas attached)

Closed Session/Discussion

8:05

Meeting Wrap-up

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



Our Church 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 Church Vision:

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

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 2019/20

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.

2. Support Executive Team to have an Annual Fund Drive and other income streams that meet 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 size of Board, and definition of pledging member in by-laws and policies.
4. Ensure that current possibilities for development on the current campus receive thoughtful consideration and appropriate Board review.
5. Continue a Senior Minister Transition Team to educate the Board, create a timeline, and a congregation education plan.

~~~~~

Board Committee Members

- Finance: Leila Wrathall, Chair, Kathy Ludlow, Andy Wilson
- Gov Com: Cindy Cumfer, Chair, Ryan Deibert, Andy Parker, Mindy Clark
- Com Com: Barbara Morrison and Randy Russell, Co-Chairs, Alan Comnes, Brad Taylor, Theo Harper
- Board Inclusion Advisory Team (BIAC): Theo Harper, Chair, Ryan Deibert, Cindy Cumfer, Mindy Clark

~~~~~

**Board Project Options - narrowed down
8/2019**

1. **Congregant Participation/Questionnaire Cards:** Taking still photos of congregants holding signs with statements about why they value the church and these photos shown as part of a slide show before/after service or during coffee hour. This could happen at the Table in Fuller/Buchan.
2. **Show “Info bullets”** from our Congregation Survey on screens before service.
3. **Tabling in Fuller Hall and Buchan Atrium:** engage congregants in meaningful dialogues around the resources needed to run the church including taking pledges and handing out our “I’ve pledged” mardi gras beads or **stickers saying “I’ve pledged”**.
4. **Personal Emails, Calls:** Contact with groups that Board members also participate in; or with individuals that individual Board members know personally (or would be comfortable speaking with one-on-one). These may be from lists of congregants we’re hoping to encourage to pledge.
5. **Host the AFD celebration brunch** on Nov 17, greet, thank congregants, etc. (not fix all the food)

~~~~~

Jennifer Springsteen  
4111 NE 109<sup>th</sup> Avenue, Portland, OR 97220  
[jspringsteen@ses.sksm.edu](mailto:jspringsteen@ses.sksm.edu) | 503-890-3127

October 15, 2019

Dear Ms. Ludlow and the Board of Trustees,

I am in my first year at Starr King School for the Ministry, and I'm seeking Aspirant status with the Unitarian Universalist Association. I humbly write you to request the sponsorship of the congregation in the hopes I gain Candidate status with the Ministerial Fellowship Committee.

I hope the following information about my church involvement will explain how I have grown within First Church.

I became a member of the church with my pre-school daughter Charlotte in 2009. Since then, I have served as an usher and then as the Usher Coordinator guiding approximately 40 volunteers in their weekly service. During this time, Charlotte participated in the Christmas pageant, and I served on the costume committee for many years. (I'm not quite sure how this happened: I can't sew very well! Please don't look too closely at the Pastel Angel's hems.) When asked to serve on the Adult Programs Committee, I happily accepted, as I had been lucky to teach and considered it a part of my tithe. As a class steward, I grew to know more people and to become more deeply interested in the history of our church and my own religious path. I served on the Transitions Committee, supporting staff in the shift within the Religious Education program. It was an honor to serve the church in that leadership role. Last year, I was asked to submit an application to teach at the Eliot Institute, our UUA Family Camp in Washington, and I was thrilled to come on as the writing teacher for the next three years. Finally, I continue to serve on the Labyrinth Committee which brings me joy and grounds my spiritual practice.

Throughout my discernment and into this first semester of school, I have been in connection with our church ministers to guide and support me. I am so thankful for them and for this church.

I have attached the Congregational Sponsorship Form that would be included in my Aspirant file. It can be sent directly to the Ministerial Fellowship Committee using the email listed on the form.

Please let me know if I can offer any additional information to help you in your decision-making.

Many thanks,  
Jennifer

**First Unitarian Church Portland Oregon Board  
of Trustees Meeting - Final October 3, 2019**

**Board Members present:** Mindy Clark, Alan Comnes, Cindy Cumfer, Ryan Deibert, Theo Harper, Kathy Ludlow, Andy Parker, Randy Russell, Brad Taylor, Andy Wilson, Leila Wrathall

**Absent:** Barbara Morrison

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

**Timekeeper:** Leila Wrathall

**Assistant note taker:** Dotti Chidester

**Congregants present:** None

The board meeting convened at 7:05 PM Kathy lit the Chalice.

**Opening words:** Cindy Cumfer recited a poem by Joy Harjo, "This Morning I Pray for My Enemies." Kathy determined that there was a quorum.

**Process observer review:** Ryan reviewed the last meeting. The board participated in a complex, challenging conversation about the issues and possibilities in developing the church property. There was a recognition of different world views expressed during the discussion of white supremacy culture work at the church, which was initiated by Bill. Ryan asked that others volunteer to observe at meetings, to get more than one perspective.

**Review agenda:**

Agenda was reviewed. Kathy highlighted the change of the words "ex-officio" to "non-voting" in the appointment of Stan Jewett to the finance committee.

The authorization of funds for the next stage of the block development will be postponed until November. The task force wants to return to the board with a proposal for next steps before the funds are allocated.

**Review and Approve previous meeting's minutes:**

One change to the 9/5/19 minutes was noted:

- The chairs of this year's AFD are Scott and Jenny Vinson only. With

the above change, the board approved the minutes.

Going forward, meeting minutes will be put on Google Docs so that all may make changes and corrections as they see them. Minutes from BOC meeting go out only to Board members, not the whole congregation because they are planning meetings.

**Congregant Comment:**

None

## **ET updates: ET Updates were presented by Kathryn Estey, Tom Disrud and Bill Sinkford**

- Significant dates to calendar:
  - Forum dates for the church year: Feb 23, April 19 – dates may change if needed to coincide with the second Sunday of the month becoming “institutional” Sunday. Kathy reported that the Sept. 29 forum was lightly attended, but that there was a very good discussion.
  - AFD Kick-off: Oct 13
  - AFD Celebration Sunday: Nov 17
  - Bill’s first Q & A is 10/6/19

From Kathryn

- The AFD kicks off 10/13 and Bill will talk about it from the pulpit. Celebration Sunday is 11/17.
- The pledge mailers going out this year will include what the congregant is currently pledging and specific numbers about a 5% increase and a 10% increase.
- There is a homeless camp outside the door to the church offices on 13<sup>st</sup> St. Staff have called the non-emergency police number several times to report the camp and ask for removal. Today an officer who works with the homeless in Portland came out and issued the posting which tells campers they must vacate within 48 hours. The ET is very happy with the support they received from the officer.
- On Friday 9/27, there was a problem with the website, causing it to be inaccessible. The problem is now fixed.
- Negotiations with the union are continuing.

From Tom:

- The development task force will be returning to the board with next steps in November.
- After receiving feedback that the multigenerational service on Homecoming Sunday did not work well for families with younger children, ministry met with Annie Scott, the religious education resource for the Pacific Western Region. They had a productive meeting about what multigenerational worship might look like for First Unitarian. The Program Leaders will continue working on this.
- The task group working on the church’s recertification as a Welcoming Congregation is continuing its work. Welcoming Congregations ensure that LGBTQ community members feel welcome and comfortable in the church, its activities and programs. There will be an emphasis on welcoming members of the trans community this year. One very positive outcome so far is that the Pride Group is meeting again after a hiatus.

From Bill:

- The theme for October is courage
- Bill will give an update on the church at his Q & A session on Sunday. He will cover:
  - The real estate developing using the statement prepared by Com Comm
  - The choir reset is complete and going well
  - Female voices in the pulpit
  - Ministry’s continued work on delivering multigenerational services
  - His thinking about his retirement (a restatement of the direction he has shared in the past). He is planning to retire within two years. His original commitment to the

board when he was called was that he would stay 5-10 years. With his current plans, he will have served for 12 years. The board is working on the transition and his retirement date will be worked out with the board. He emphasized that it is too early to start saying goodbye. There will be time for celebration and reflection in the future.

### **Consent Agenda:**

Randy moved that the board re-appoint Stan Jewett as a non-voting member of Finance Comm (per our By-laws non-voting committee appointments are for one year only). Cindy seconded the motion and the board voted unanimously to approve.

### **Action Items:**

Board support for the AFD was discussed. Board members signed up for various activities.

### **Generative Discussion:**

Cindy Cumfer framed the conversation and then posed several questions for the board to consider in its generative discussion. The purpose of a generative discussion is to ponder important questions without necessarily coming up with answers or agreements. The topic is membership, which is very timely since we are embarking on a search process in which the final decision will not be made by the board but by the voting members of the church. Some questions related to membership are:

- At its heart, what is membership in the church? What does membership mean to us as board members? What are the implications of these levels of involvement to a covenanted community?
- Do we distinguish, in considering input from anyone regardless of which category they are in? Should we ask people, especially at meetings where we are taking congregant input, into which category they fall?
- For instance, we will soon be holding a congregant meeting or at least notifying congregants, where we will answer questions and possibly take input, about the upcoming transition. Only voting members will be calling the minister. Do we want to focus on these people, or at least be more sensitive to their input?
- If we do distinguish, what value do we assign to the input those who are not voting members? Some may someday become such; others may never. While all ideas are valuable, voting members, for instance, may support some ideas more than others. Should we try to sort this out?
- Are there other reasons that the Board should care about membership?
- Is it the Board's job to represent members (and which ones in the transition process) or to work toward our mission? What does that mean in the upcoming transition?

Types of congregants were described:

- A voting member (as defined in our by-laws) has signed the membership book, pledges generously within their means and has fulfilled their pledge. 903 households are in this group.
- A member has signed the membership book and is not pledging. 583 people are in this group.
- There are people who are very engaged with the church and pledge, but who have not signed the membership book. 171 households are in this group.

We reported 982 members to the UUA this year (down from 1043 last year). Though there are larger churches in the UUA as measured by reported membership, First Unitarian has the largest Sunday attendance of all UUA churches.

One problem with keeping accurate membership numbers is that people sign the membership book when they join, but they don't "unsign" it when they leave or stop coming.

A discussion ensued.

- Membership is a continuum along which congregants move, not a static set of categories.
- Many people who come to First Unitarian do not have experience in being part of a church and don't know what all the expectations are.
- Other denominations are very explicit in their expectations for financial support. We have shied away from setting fixed amounts or percentages. There will be a giving guide in this year's AFD letter.
- Is there a minimum pledge? One is no longer stated in the membership materials.
- It was suggested that we could create a list of donors by tier of giving. Our practice of "giving generously within your means" makes this difficult. A person of limited means giving a small dollar amount might actually be giving more generously in terms of their income than a person of greater means who gives a larger dollar amount. A small pledge or no pledge might be appropriate for members on a fixed income.
- The main point should be building relationships, rather than pledges.
- Discussion of membership as it relates to the transition:
  - We need to be clear per the by-laws who is a voting member and that only voting members will call the new senior minister. Congregants also need to know their membership category.
  - We should get input from as many congregants as possible and from people at all levels of engagement.
  - We can ask people during the dialog on the transition whether they are voting members.
  - We can ask in any written survey what level of connection respondents have to the church (voting member, non-voting member, not a member).
  - We can ask congregants if they see themselves as committed to the church.
  - We need to balance input from all congregants and to ensure that voting members' input is given more weight if there is a dramatic difference in preferred direction between voting members and other congregants.
  - We are wise enough not to need to be worried about having the process controlled by non-voting members.
- Bill shared the history of Unitarian churches for context. The Unitarian concept of membership grew out of the early congregational churches established in New England. Those historical churches were covenantal churches and everyone who was in covenant was a member. The covenant was "Love is the doctrine of this church." Those churches were community churches and were supported by local taxes.

Things are much more open now. We have a range of participation that goes from very engaged in the activities of the church to those who come on Sunday but don't want to engage in anything else and don't want us to know who they are.
- The question was asked if these definitions of engagement are feeding into the perpetuation of white supremacy culture.

**Communication Check:**

Com Comm will communicate what membership means as we go into transition. Most likely in the Moderator's Letter.



## Process Observations:

- It's important to note that a more diverse pool of process observers will lead to richer process observation over time. Ryan is actively looking for other board members who would like to take on this role on a rotating basis, and Ryan can help to provide training and support to those board members who would like to step up. Please contact Ryan if you're interested!
- We developed our current process observation framework by reviewing [characteristics of white supremacy culture](#) and their related antidotes, in an attempt to be mindful of reducing the degree to which we perpetuate white supremacy culture in our board interactions and to strive to disrupt it.
- Ryan particularly noted several aspects of the generative discussion:
  - Cindy's introduction to the generative discussion, noting that its purpose was to stimulate thinking and understanding, rather than to come to decisions, set up the act of generative discussion as aligned with antidotes to the right to comfort through a "Willingness to tolerate discomfort," as it allows us to engage in difficult discussions with all viewpoints welcome and an ability for differences of opinion to be heard.
  - Similarly, generative discussions align with antidotes to false objectivity through "Recognition of different world views" and the related willingness to hold that there isn't one right answer, while being aware that different views are valid and that our job is to understand others' viewpoints. [This was nicely illustrated by Leila's naming of the "connotative" vs. "denotative" definitions of membership that came up throughout the discussion and her question regarding how individual congregants might identify, rather than how we would define them.
  - Ryan noted that, collectively, generative discussions are radically disruptive to white supremacy culture, and that this board is good at them!
- Leila noted that it can be difficult to hear one another speak in meetings and asked how we should indicate that we can't hear. We were all reminded to speak up when we talk and ask for comments to be repeated if we did not hear them.

**Closing Words:** Cindy read a paragraph written by Marcia Sheckel, "What if Our Lives Were Precious?"

Meeting adjourned at 8:45 pm. Bill Sinkford left the meeting room. At the conclusion of its business meeting the board held a closed work session to agree on its agenda for its retreat on transition held on 10/6. Bill Sinkford did not participate in this working session.

**Minutes respectfully submitted:** Mindy Clark, board secretary

## GOVERNANCE COMMITTEE MINUTES

Chair: Cindy Cumfer

DATE: October 9, 2019, 7:00-9:00 pm

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

GUESTS, VISITORS: Kathryn Estey, Church Administrator; Board members Andy Wilson and Leila Wrathall

Opening Words: Ryan

January Meeting's Words: Andy Parker

February Meeting's Words: Mindy

TO DO ITEMS: All were done.

### AGENDA ITEMS:

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

2. **Amendment to Voting Membership Provision in Bylaws.** Kathryn reviewed a number of issues that the ET has in interpreting Article II, Section 2 of the bylaws that defines voting members as those who, during the preceding 12 months, contributed a minimum amount established from time to time by Governing Policies.

The bylaws phrase "during the preceding 12 months" is not easily ascertainable from the church records at the time the ET prepares for the annual election, generally in April, since members tend to pledge based on a calendar year. Kathryn proposed and the Committee agreed to recommend a change to the bylaws that this would read "during the preceding calendar year."

**TO DO:** The Chair will notify the BOC that Gov Comm recommends this change to the bylaws in Article II, s. 2.

3. **Amendment to Governing Policy 5.3.** Kathryn explained problems that the language that voting members "shall make and fulfill a pledge that is generous within his or her means to the annual operating fund of the church each year" creates for the Executive Team. Some members have pledged and paid part of the pledge but not all of it. The ET has to use discretion to determine if the member is a voting member.

The Committee suggested that the language of the policy read "...a member shall make **and at least partially** fulfill a pledge..." Kathryn agreed that this will resolve the problem. The Committee recommends to the Board that our Governing Policies be amended to make this change. The Committee also agreed that the language "his and her" should be changed to "their." [NOTE TO COMMITTEE: When I went to make these changes in the draft, I saw that our current draft already used the word "their." I'm assuming Kathryn was working from an older draft.]

4. **Leila's Proposal for a Safe Church Policy.** Leila renewed her proposal from last year (postponed because Gov Comm did not have time to consider it) that the church adopt a "Safe Church Policy" to create procedures for dealing with sexual abuse (and other forms of abuse?) and reporting. Kathryn supplied the Committee with the church's policy in its Personnel Policy Manual on illegal harassment in the workplace. Section 2 of the

policy states that it covers employees and non-employees, including members, visitors, and independent contractors. Leila agreed to summarize what she wants to change in this policy. After some discussion, the Committee agreed that the Executive Team should probably initiate and enforce the policy. [The Board Policy Manual could be amended to require such a policy.] The Board also needs information on whether our insurance covers any policy and whether there will be training for volunteers and staff covered by the policy. [We recognize that RE already does this but are not sure about other church groups.]

**TO DO:** Leila agreed to summarize what she is asking for. Based on the policy Leila requests and the ET's response, Gov Comm will need to consider what sort of Board policy is needed.

**5. Amendments to the Financial Policies/Articles and Bylaws Changes.** Leila indicated that the Finance Committee does want to amend the Articles to change the language in the 1999 Amendment to the Articles, Art. IV, s. 2 and the Bylaws, Art. IV, s. 9 that requires a vote by members if unbudgeted expenses exceed \$20,000. Finance plans to propose a figure based on a percentage of the budget.

**TO DO:** Leila stated that she will get back to Gov Comm with the proposed language before the next Gov Comm meeting.

**6. Question about Redevelopment.** Leila also raised the question whether the 1999 Amendments to the Articles, IV, s.2 which requires any authorization of the Board for the sale or mortgage of real property must be approved by 2/3 the members will be activated by the redevelopment of the block. The Committee discussed this briefly and agreed that, depending on the manner in which the redevelopment is funded, this vote may be required. Planners need to keep this in mind. Gov Comm member, Ryan Deibert, is on this committee. [Chair Note: Good question, Leila!]

**7. Elimination of the Ministerial Relations Committee.** The Committee confirmed that it is recommending to the Board that the Board submit a vote to the members to eliminate the provision in the Bylaws requiring a MRC.

**TO DO:** Cindy will inform the BOC of this recommendation.

**8. Review of Andy Wilson's Proposals for Policy Changes.** Andy Wilson proposed a number of changes to the Board policies, as follows:

2.3 para 2: As we discussed, I completely understand why the ET does not want to be bogged down by fishing expeditions or witch hunts. On the other hand, this is a strange policy for an organization which values transparency. [NOTE: The pertinent part of this section reads: "No individual trustee, officer or committee chair has authority over the Executive Team without Board authorization. Information may be requested by any individual trustee, officer, or committee, but if such request, in the Executive Team's judgment, requires a material amount of staff time or funds, or is disruptive, the request may be refused with explanation."]

2.5.2 You explained that "critical threat" and "life of the church" are intended as a catch-all clause, and I get it. But, as we discussed, if allegations of sexual misconduct are what you have in mind here, perhaps that should be stated explicitly for avoidance of doubt that they are "critical."

3.2.2 Rather than saying employees covered by "the union," perhaps this should be more general and say employees "covered under a collective bargaining agreement."

3.3.1.d.2.iv and .vii: How are these two clauses different: length of time for a fund's existence versus sunset date. Don't these amount to the same thing?

3.3.b Paper checks are so retro. Perhaps this should say signatures are required for payments rather than "checks"? And as a general question, should there be a requirement for background checks for officers with signature powers?

4.2 Is the Board a job? Should this say role, responsibility, function, rather than "job"?

6.5 As we discussed, I understand this is to insulate the board from legal actions. You know, I appreciate not being sued, I really do. On the other hand, exempting the board from policy compliance while binding everybody else is, to say the least, not being a good role model.

Safe Church policy: today covers only physical-world church activities. We could broaden the scope of "Disruptive" to include interfering with church-related emails, blogs, podcasts, chat rooms, any and all forms of electronic communication. Then the Safe Church Policy could be the starting point for a Code of Conduct for online behavior, or be explicitly linked with whatever CofC the ET comes up with.

Terminology: it would be nice to pick one sobriquet for us, be it either "Board member" or "trustee," and use it consistently.

**DECISION:** After discussion of each change, the Committee decided to recommend the following changes:

2.3 para 2: The Committee discussed the challenges with allowing individual directors or committees to take up ET time and resources when the Board as a body does not support the request. The Committee decided against recommending a change at this time. The Chair informed the Committee that a recent revision to Oregon Nonprofit Law statute might require this. The Committee agreed to postpone a final decision on this until there is more clarity about the new law.

3.2.2: Change "the union" to read "employees covered under a collective bargaining agreement."

5.6: Broaden the "Safe Church Policy" to include church-related emails, blogs, podcasts, chat rooms, any and all forms of electronic communication.

**TO DO:** Andy Wilson agreed to propose some language for 5.6.

The Committee decided to leave the remaining policies as they are. The Committee thanked Andy for his review and suggestions.

## 9. Policy Changes Related to Changes in the Nonprofit Statute.

The Chair alerted the Committee to two changes in the Oregon Nonprofit Statute that might affect Board policies:

1. The state definition of what constitutes a conflict of interest has changed. The church may need to amend its Conflicts policy to comply.

2. As noted above, the new law appears to allow individual board members to access certain corporate records even if the Board does not agree.

Cindy noted the new statute goes into effect January 1 and it's not clear how these provisions will be interpreted. She will get back to Gov Comm when their effect and meaning is clearer.

#### 10. Gov Comm's Remaining Tasks for the Year.

Gov Comm is almost done with its Articles, bylaws, and Policy Review. Its remaining tasks are the Board self-evaluation and the congregational survey and joint assessment of the ministry. The latter tasks are done in the new year.

**DECISION:** Gov Comm will not meet in November or December. Our next meeting will be Wednesday, January 8, 2020, from 7-9 p.m.

~~~~~

Communication Committee Minutes October 15, 2019

Approved September Minutes

October Moderator Letter - focus on the AFD

Review response to any congregant letters or inquiries - no letters

Committee Tasks:

- Assist staffing of AFD tables (all)
- Take pictures of pledgers for use on projection screens (Brad, Andy, Randy)
- Create signs for pledgers to hold (Kathy)
- Pitch AFD at choir retreat (Alan, Theo)
- Discussed reviewing and updating FAQs - ask board members for input
- Collect board member bios/statements for web page (Theo)

Discussed possible script for pledge calls - coordinate with Erin Tafuri (Brad)

Website tasks - Kathy will write and Randy will post Moderator Letter

First Unitarian Church							
Year-To-Date Operating Summary							
8/31/2019							
		ACTUAL OPERATIONS YEAR TO DATE 8/31/2019	ACTUAL OPERATIONS YEAR TO DATE 8/31/2018	ACTUAL VARIANCE FY 2020 TO 2019	BUDGET YEAR TO DATE 8/31/2019	BUDGET VARIANCE 8/31/2019	ANNUAL BUDGET FY20
Church Operations							
	Operating Income						
	Pledge Income	164,237	183,464	(19,228)	216,333	(52,096)	1,432,226
	Contributions	7,594	9,099	(1,505)	8,897	(1,303)	95,826
	Program Income	13,478	13,374	104	1,460	12,018	54,322
	Rental Income	69,587	62,710	6,877	85,829	(16,243)	467,476
	Other Income	18,026	7,107	10,919	3,715	14,311	35,500
	Foundation Contribution						69,000
	Total Operating Income	272,922	275,754	(2,833)	316,234	(43,313)	2,154,350
	Operating Costs						
	Payroll Expenses	259,679	255,493	(4,186)	264,415	4,736	1,634,155
	Reimbursible Expenses	-	68,271	68,271	-	-	
	Occupancy Expense	33,243	35,403	2,160	40,740	7,497	258,151
	Program Expense	19,670	28,383	8,714	34,977	15,307	269,723
	Rental Expense	4,632	1,381	(3,251)	3,120	(1,512)	18,720
	Administration Expense	5,524	7,254	1,730	8,879	3,355	60,760
	Other Expense	183	146	(37)	145	(38)	2,700
	Total Operating Costs	322,931	396,331	73,401	352,276	29,345	2,244,209
Net Church Operations		(50,009)	(120,577)	70,568	(36,041)	(13,968)	(89,859)
	Reserve Account Deposits						
	Annual Operating Reserve	7,716	8,001	284	7,716	(0)	
	Total Reserve Deposits	7,716	8,001	284	7,716	(0)	46,296
Net Church Operations After Reserve Deposits		(57,725)	(128,578)	70,852	(43,757)	(13,968)	(136,155)
Investment Income							
	Dividend & Interest Income	40	52	(12)	-	40	
Net Investment Income (Loss)		40	52	(12)	-	40	
Operating Surplus (Deficit)		(57,685)	(128,526)	70,840	(43,757)	(13,928)	
Transfer from Reserves							136,155

First Unitarian Church						
Monthly Operating Summary						
8/31/2019						
	ACTUAL OPERATIONS CURRENT MONTH	OPERATIONS PREVIOUS MONTH	OPERATIONS MO to MO VARIANCE	BUDGET CURRENT MONTH	BUDGET VARIANCE	
Church Operations						
Operating Income						
Pledge Income	83,961	80,276	3,685	118,298	(34,337)	
Contributions	4,119	3,475	644	4,810	(691)	
Program Income	8,703	4,775	3,928	612	8,091	
Rental Income	31,738	37,848	(6,110)	38,165	(6,426)	
Other Income	17,386	640	16,745	2,515	14,871	
Total Operating Income	145,907	127,015	18,892	164,399	(18,492)	
Operating Costs						
Payroll Expenses	129,947	129,732	(216)	132,208	2,260	
Occupancy Expense	16,895	16,348	(547)	20,583	3,688	
Program Expense	13,352	6,318	(7,034)	18,328	4,976	
Rental Expense	2,632	2,000	(632)	1,560	(1,072)	
Administration Expense	2,403	3,121	719	4,633	2,230	
Other Expense	183	-	(183)	-	(183)	
Total Operating Costs	165,411	157,519	(7,892)	177,311	11,900	
Net Church Operations	(19,505)	(30,504)	11,000	(12,912)	(6,592)	
Reserve Account Deposits						
Annual Operating Reserve	3,716	4,000	284	3,858	142	
Total Reserve Deposits	3,716	4,000	284	3,858	142	
Net Church Operations After Reserve Deposits	(23,221)	(34,505)	11,284	(16,770)	(6,450)	
Investment Income						
Dividend & Interest Income	20	20	(1)	-	20	
Net Investment Income (Loss)	20	20	(1)	-	20	
Operating Surplus (Deficit)	(23,200)	(34,485)	11,283	(16,770)	(6,430)	

First Unitarian Church					
Dashboard Report					
August 2019					
CAMPAIGN MONTHLY TRACKING					
Pledge Drive Statistics	2020 AFD	2019 AFD	2018 AFD	2017 AFD	
As Of	08/31/19	08/31/18	08/31/17	08/31/16	
All Members--					
Pledge Goal	-	1,459,000	1,545,000	1,500,000	
Pledges Received	-				-
Percent of Goal	0.00%	0.00%	0.00%	0.00%	
Pledging Households	-	954	982	967	
Average Pledge Received	-	1,518	1,448	1,557	
Payments Received	-	791,500	766,845	799,133	
Total					
Percent of Pledge	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Attendance					
	Aug 19	Aug'18		'Aug'17	'Aug'16
For the month (in sanctuary + livestream)	1,636	2,229	-26.60%	2,029	1,800
Total LiveStream (included above)	286	398	-28.14%	328	199
Total for the Fiscal Year	3,150	4,361	-27.77%	4,201	3,922
Average per Sunday for month	409	557	-26.60%	507	450
Average per Sunday YTD	394	485	-18.74%	467	436
** = 5-Sunday month					
Christmas Eve					
New Members					
	Jul '19 -Jun'20		Jul '18 - Jun '19		
Enrolled	4	100.00%	2		
Number of Pledges Received	3	50.00%	2		
Total Amount of Pledges Received	1,110	455.00%	200		
Average Pledge	370	270.00%	100		
Plate Contributions					
	FY20	Recipient(s)		FY20	Recipient(s)
Jul	2,297	ACLU		Jan	
Aug	2,594	Don't Shoot Portland		Feb	
Sep				Mar	
Oct				Apr	
Nov				May	
Dec				Jun	
				Fiscal YTD	4,891

First Unitarian Church of Portland																
Cash/Securities Balances																
August 31, 2019																
		July 31, 2019		August 31, 2019												
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	16,727.80	(1,213.67)	15,514.13												
	Sub-Total Operating Fund	16,727.80		15,514.13	(20,479.74)	35,993.87			-	-	-		-			
3412	Annual Operating Reserve	56,265.79	3,716.00	59,981.79		59,981.79										
3414	Major Donor Reserve Fund	64,000.00	-	64,000.00		64,000.00										
3415	Sabbatical Reserve	1,000.00	-	1,000.00		1,000.00										
3423	Special Projects Reserve	1,916.56	-	1,916.56		1,916.56										
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	30,709.83	1.56	30,711.39						30,711.39	-		-			
1015-10	Justice Begins at Home	14,303.46	1.21	14,304.67										14,304.67		
1018-51	Rental Income Reserve	60,021.89	-	60,021.89												60,021.89
3424	Reserve Tax Rebate	42,625.67	2.17	42,627.84								42,627.84				
1010-49	Program Designated	197,002.94	(15,212.74)	181,790.20	181,790.20											
	Sub-Total Reserve Funds	798,015.99	(11,491.80)	786,524.19	181,790.20	457,068.20	-	-	-	30,711.39	-	42,627.84	-	14,304.67		60,021.89
30	General Capital															
34	Buchan Bldg Capital	11,420.60	5,426.00	16,846.60	16,846.60											
	Sub-Total Capital Funds	11,420.60	5,426.00	16,846.60	16,846.60	-	-	-	-	-	-	-	-			
1011-40	Commemoration	18,971.89	-	18,971.89		18,971.89										
41	Chesney-Deale (Intern Minister)	76,261.44	(54.25)	76,207.19		59,158.84			17,048.35							
42	MJS Lecture Series	134,994.15	(499.38)	134,494.77		-					134,494.77					
43	Hessler-Deale (Women in Ministry)	21,382.62	(191.06)	21,191.56		10,957.93			10,233.63							
46	Anniversary	15,163.20	0.65	15,163.85									15,163.85			
50	Slegers Fund for Music Ministry	32,599.93	0.83	32,600.76											32,600.76	
1035-10	State Unemployment Insurance	22,337.76	0.57	22,338.33			22,338.33									
	Sub-Total Restricted Funds	321,710.99	(742.64)	320,968.35	-	89,088.66	-	22,338.33	27,281.98	-	134,494.77	-	15,163.85	-	32,600.76	
	Total All Funds	1,147,875.38	(8,022.11)	1,139,853.27	178,157.06	582,150.73	-	22,338.33	27,281.98	30,711.39	134,494.77	42,627.84	15,163.85	14,304.67	32,600.76	-
	Per Bank Rec.	\$1,147,875.38	(8,022.11)	1,139,853.27	178,157.06	582,150.73	-	22,338.33	27,281.98	30,711.39	134,494.77	42,627.84	15,163.85	14,304.67	32,600.76	60,021.89
	Petty Cash	500.00		500.00												
		1,148,375.38	(\$8,022.11)	\$1,140,353.27	-											
Lines of Credit																

First Unitarian Church

Statement of Cash Flows

For the Month Ending 8/31/2019

Beginning Cash & Equivalents Balance	1,148,375.38
Receipts	
Pledges & Contributions Received	88,079.63
Events/Weddings/Memorials	855.50
Rents Received	30,882.98
Program Receipts	10,906.57
Miscellaneous Receipts	17,820.60
Interest/Gain-Loss on Investments	(472.90)
Increase/Decrease Accounts Receivable	(2,252.22)
Buchan Building Receipts	25,426.00
Total Receipts	171,246.16
Payments	
Payroll/Taxes/Benefits	(129,947.32)
Operating Expenses	(31,574.97)
Program Expenses	(21,144.93)
Increase/Decrease Prepaid Expenses	15,796.10
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	8,261.27
Miscellaneous Expenses	(1,038.42)
Charles Schwab Burn the Mortgage	(20,000.00)
Total Payments	-179,268.27
Net Cash In/(Out)	(8,022.11)
Ending Cash & Equivalents Balance	1,140,353.27

**First Unitarian Church
Balance Sheet
Operating Fund
8/31/2019**

ASSETS

Cash

Petty Cash	500.00
Wells Fargo Checking	178,157.06
Wells Fargo Money Market	582,150.73
Wells Fargo Required Loan Reserve	30,711.39
Wells Fargo Tax Rebate	42,627.84
Wells Fargo Justice Begins at Home	14,304.67
OnPoint Anniversary	15,163.85
WF Sleger's Fund for Music Ministry	32,600.76
Rental Income Reserve	60,021.89
Wells Fargo MM SUI	22,338.33
Investments	<u>161,776.75</u>

Total Cash

1,140,353.27

Current Assets

Prepaid Expenses	6,672.50
Prepaid Insurance	6,575.55
Accounts Receivable Events/Weddings/ Memorials	17,818.50
Pledge Receivable Allowance Uncollectable	(86,260.34)
Bookstore Inventory	16,595.25
Pledges Receivable Operating Pledges	675,526.66
Pledges Receivable Capital Buchan Building	<u>239,048.21</u>

Total Current Assets

2,016,329.60

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	(5,330,318.85)
Lease Origination Costs	15,000.00
Accumulated Amortization	<u>(4,646.00)</u>

Total Fixed Assets

6,676,420.61

Other Assets

TOTAL ASSETS	<u>8,692,750.21</u>
LIABILITIES & FUND BALANCES	
Current Liabilities	
Accounts Payable	29,070.24
Events/Weddings/Memorials Clearing	43,158.28
Accrued Vacation	73,867.19
WB Fund Payable	<u>180.04</u>
Total Current Liabilities	146,275.75
Long Term Liabilities	
Burn the Mortgage Foundation	142,459.09
Deferred Lease Revenue	<u>364,956.00</u>
Total Liabilities	653,690.84
Fund Balances	
Fund Equity Operating	242,962.04
Fund Equity General Capital	(475,351.72)
Fund Equity Salmon Street	592,187.80
Fund Equity Buchan Building	6,503,174.61
Fund Equity Commemoration	18,921.89
Fund Equity	76,418.29
Fund Equity MJS Lecture Series	133,376.67
Fund Equity Hessler Deale	22,397.77
Fund Equity Hollingsworth Anniversary Fund	15,162.55
Fund Equity Program Designate	199,590.52
Fund Equity Mark Sleger's Fund for Music Ministry	32,599.10
Rental Income Reserve	60,021.89
Fund Equity Pledges	(3,511.76)
Reserved Funds	651,012.75
Profit (Loss) Year to Date	(30,676.37)
Unrealized Gains (Losses)	<u>773.34</u>
Total Fund Balance	<u>8,039,059.37</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>8,692,750.21</u>

First Unitarian Church			
Notes to Financials - August 2019 (department transactions greater than \$2,000)			
OPERATING INCOME			
	Pledge income	below budget YTD; includes non-pledge	(54,399)
		below budget for the month; includes non-pledge	(35,028)
	Program Income		
	Adult Program classes		2,765
	Social Justice events	David Campt	5,774
	Rental Income		
	Tenants		26,904
	Events		3,979
	Other Income		
	Sexton reimbursement from renters' events		1,210
	General & Administration	insurance reimbursement for income loss due to flood	15,235
OPERATING COSTS			
	Occupancy		
	Contract services		3,545
	Utilities		4,908
	Program Expenses		
DASHBOARD			
	New members		2
	New pledges received		2
BALANCE SHEET			
	Prepaid Rent	received reimbursement from Church Mutual for rental loss	18,989
		*rental loss due to flood booked in Jun and July	
CASH/SECURITIES BALANCE			
	Buchan Building Capital		
	(Burn the Mortgage)	payments received in Jun	1,392.00
		transferred to the Foundation	(1,392.00)
		payments received in Jul	11,420.60
		payments received in Aug	5,426.00
		Balance as of 7/31/19	16,846.60
	MJS Lecture Series	Investment loss	499
	Fund 49 (Designated)		
	YRUU	pilgrimage expenses	(15,103)

First Unitarian Church							
Year-To-Date Operating Summary							
9/30/2019							
	ACTUAL OPERATIONS YEAR TO DATE 9/30/2019	ACTUAL OPERATIONS YEAR TO DATE 9/30/2018	ACTUAL VARIANCE FY 2020 TO	BUDGET YEAR TO DATE 9/30/2019	BUDGET VARIANCE 9/30/2019	ANNUAL BUDGET FY20	
Church Operations							
Operating Income							
Pledge Income	254,093	274,095	(20,002)	332,878	(78,784)	1,432,226	
Contributions	14,512	17,954	(3,442)	14,852	(340)	95,826	
Program Income	24,404	25,860	(1,456)	4,162	20,242	54,322	
Rental Income	106,176	114,105	(7,928)	123,994	(17,818)	467,476	
Other Income	20,341	10,711	9,631	7,073	13,269	35,500	
Foundation Contribution						69,000	
Total Operating Income	419,526	442,724	(23,198)	482,958	(63,432)	2,154,350	
Operating Costs							
Payroll Expenses	395,617	390,132	(5,485)	396,623	1,006	1,634,155	
Reimbursible Expenses	-	68,271	68,271	-	-		
Occupancy Expense	48,779	60,515	11,736	62,085	13,306	258,151	
Program Expense	42,341	70,168	27,827	55,432	13,091	269,723	
Rental Expense	5,966	2,069	(3,896)	4,680	(1,286)	18,720	
Administration Expense	10,864	10,199	(665)	13,387	2,523	60,760	
Other Expense	183	1,939	1,756	1,905	1,722	2,700	
Total Operating Costs	503,749	603,293	99,544	534,111	30,363	2,244,209	
Net Church Operations	(84,222)	(160,569)	76,346	(51,153)	(33,069)	(89,859)	
Reserve Account Deposits							
Annual Operating Reserve	11,574	12,001	427	11,574	(0)		
Total Reserve Deposits	11,574	12,001	427	11,574	(0)	46,296	
Net Church Operations After Reserve Deposits	(95,797)	(172,570)	76,773	(62,727)	(33,069)	(136,155)	
Investment Income							
Dividend & Interest Income	64	76	(12)	-	64		
Net Investment Income (Loss)	64	76	(12)	-	64		
Operating Surplus (Deficit)	(95,733)	(172,494)	76,761	(62,727)	(33,005)		
Transfer from Reserves							136,155

First Unitarian Church			
Notes to Financials - September 2019 (department transactions greater than \$2,000)			
OPERATING INCOME			
Pledge income	below budget YTD; includes non-pledge		(79,124)
	below budget for the month; includes non-pledge		(26,888)
Program Income			
Social Justice events	includes one time donation = \$4,806		5,448
Rental Income			
Tenants			26,808
Events			5,929
Other Income			
Sexton reimbursement from renters' events			2,364
OPERATING COSTS			
Occupancy			
Utilities			6,935
Program Expenses			
Social Justice	includes payment to David Campt = \$3,630		4,883
Board	includes facilitator fee		5,856
DASHBOARD			
New members			1
New pledges received			1
CASH/SECURITIES BALANCE			
Annual Operating Reserve	transfer to Wells Fargo checking to cure FY19 deficit; board approved		(48,003)
Major Donor Reserve	transfer to Wells Fargo checking to cure FY19 deficit; board approved		(16,764)
Buchan Building Capital			
(Burn the Mortgage)	payments received in Jul & Aug		16,846.60
	transferred to the Foundation		(16,846.60)
	payments received in Sep		3,892.00
		Balance as of 9/30/19	3,892.00
MJS Lecture Series	Investment gain		1,137
Hessler-Deale	remainder of Abigail's ordination expenses		(771)
Fund 49 (Designated)			
Auction	balance as of 8/31/19		50,886.34
	Sep AV project expenses		(24,871.00)
	balance as of 9/30/19		26,155.80

First Unitarian Church						
Monthly Operating Summary						
9/30/2019						
	ACTUAL OPERATIONS CURRENT MONTH	OPERATIONS PREVIOUS MONTH	OPERATIONS MO to MO VARIANCE	BUDGET CURRENT MONTH	BUDGET VARIANCE	
Church Operations						
Operating Income						
Pledge Income	89,857	83,961	5,896	116,545	(26,688)	
Contributions	6,918	4,119	2,799	5,955	962	
Program Income	10,926	8,703	2,222	2,702	8,224	
Rental Income	36,590	31,738	4,851	38,165	(1,575)	
Other Income	2,315	17,386	(15,070)	3,358	(1,042)	
Total Operating Income	146,605	145,907	698	166,724	(20,119)	
Operating Costs						
Payroll Expenses	135,938	129,947	(5,991)	132,208	(3,730)	
Occupancy Expense	15,536	16,895	1,359	21,344	5,809	
Program Expense	22,671	13,352	(9,319)	20,456	(2,216)	
Rental Expense	1,334	2,632	1,298	1,560	226	
Administration Expense	5,340	2,403	(2,937)	4,508	(832)	
Other Expense	-	183	183	1,760	1,760	
Total Operating Costs	180,818	165,411	(15,407)	181,836	1,018	
Net Church Operations	(34,213)	(19,505)	(14,709)	(15,112)	(19,102)	
Reserve Account Deposits						
Annual Operating Reserve	3,858	3,716	(142)	3,858	-	
Total Reserve Deposits	3,858	3,716	(142)	3,858	-	
Net Church Operations After Reserve Deposits	(38,071)	(23,221)	(14,851)	(18,970)	(19,102)	
Investment Income						
Dividend & Interest Income	24	20	(4)	-	24	
Net Investment Income (Loss)	24	20	(4)	-	24	
Operating Surplus (Deficit)	(38,047)	(23,200)	(14,854)	(18,970)	(19,078)	
Reserve Account Deposits						
Total Reserve Deposits	-	-	-	-	-	
Net Church Operations After Reserve Deposits	(38,047)	(23,200)	(14,854)	(18,970)	(19,078)	

First Unitarian Church					
Dashboard Report					
September 2019					
CAMPAIGN MONTHLY TRACKING					
Pledge Drive Statistics	2020 AFD	2019 AFD	2018 AFD	2017 AFD	
As Of	09/30/19	09/30/18	09/30/17	09/30/16	
All Members--					
Pledge Goal	1,600,000	1,459,000	1,545,000	1,500,000	
Pledges Received	-			-	
Percent of Goal	0.00%	0.00%	0.00%	0.00%	
Pledging Households	-				
Average Pledge Received	-				
Payments Received	-				
Total					
Percent of Pledge	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Attendance	**'Sep 19	**'Sep 18		'Sep 17	'Sep 16
For the month (in sanctuary + livestream)	3,136	3,550	-11.66%	2,906	2,415
Total LiveStream (included above)	441	517	-14.70%	322	199
Total for the Fiscal Year	6,286	7,911	-20.54%	7,107	6,337
Average per Sunday for month	627	710	-11.66%	727	604
Average per Sunday YTD	484	565	-14.43%	547	487
** = 5-Sunday month					
Christmas Eve					
New Members	Jul '19 -Jun'20		Jul '18 - Jun '19		
Enrolled	5	25.00%	4		
Number of Pledges Received	4	0.00%	4		
Total Amount of Pledges Received	1,510	11.85%	1,350		
Average Pledge	378	11.85%	338		
Plate Contributions	FY20	Recipient(s)		FY20	Recipient(s)
Jul	2,297	ACLU		Jan	
Aug	2,594	Don't Shoot Portland		Feb	
Sep	5,033	Bahamas Relief; Rahab's Sisters		Mar	
Oct				Apr	
Nov				May	
Dec				Jun	
				Fiscal YTD	9,924

First Unitarian Church of Portland

Cash/Securities Balances

September 30, 2019

		August 31, 2019	September 30, 2019													
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	15,514.13	29,141.84	44,655.97												
	Sub-Total Operating Fund	15,514.13		44,655.97	10,031.14	34,624.83			-	-	-		-			
3412	Annual Operating Reserve	59,981.79	(44,145.00)	15,836.79		15,836.79										
3414	Major Donor Reserve Fund	64,000.00	(16,764.00)	47,236.00		47,236.00										
3415	Sabbatical Reserve	1,000.00	-	1,000.00		1,000.00										
3423	Special Projects Reserve	1,916.56	-	1,916.56		1,916.56										
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	30,711.39	1.51	30,712.90						30,712.90	-		-			
1015-10	Justice Begins at Home	14,304.67	1.18	14,305.85										14,305.85		
1018-10	Rental Income Reserve	60,021.89	4.54	60,026.43												60,026.43
3424	Reserve Tax Rebate	42,627.84	2.10	42,629.94								42,629.94				
1010-49	Program Designated	181,790.20	(26,163.14)	155,627.06	155,627.06											
	Sub-Total Reserve Funds	786,524.19	(87,062.81)	699,461.38	155,627.06	396,159.20	-	-	-	30,712.90	-	42,629.94	-	14,305.85		60,026.43
30	General Capital															
34	Buchan Bldg Capital	16,846.60	(12,954.60)	3,892.00	3,892.00											
	Sub-Total Capital Funds	16,846.60	(12,954.60)	3,892.00	3,892.00		-	-	-	-	-	-	-			
1011-40	Commemoration	18,971.89	-	18,971.89		18,971.89										
41	Chesney-Deale (Intern Minister)	76,207.19	-	76,207.19		59,105.14		17,102.05								
42	MJS Lecture Series	134,494.77	1,137.04	135,631.81		-					135,631.81					
43	Hessler-Deale (Women in Ministry)	21,191.56	(771.40)	20,420.16		10,025.47		10,394.69								
46	Anniversary	15,163.85	0.63	15,164.48									15,164.48			
50	Slegers Fund for Music Ministry	32,600.76	0.80	32,601.56											32,601.56	
1035-10	State Unemployment Insurance	22,338.33	0.55	22,338.88			22,338.88									
	Sub-Total Restricted Funds	320,968.35	367.62	321,335.97	-	88,102.50	-	22,338.88	27,496.74	-	135,631.81	-	15,164.48	-	32,601.56	
	Total All Funds	1,139,853.27	(70,507.95)	1,069,345.32	169,550.20	518,886.53	-	22,338.88	27,496.74	30,712.90	135,631.81	42,629.94	15,164.48	14,305.85	32,601.56	-
	Per Bank Rec.	\$1,139,853.27	(70,507.95)	1,069,345.32	169,550.20	518,886.53	-	22,338.88	27,496.74	30,712.90	135,631.81	42,629.94	15,164.48	14,305.85	32,601.56	60,026.43
	Petty Cash	500.00		500.00												
		1,140,353.27	(\$70,507.95)	\$1,069,845.32	-											
Lines of Credit																

First Unitarian Church

Statement of Cash Flows

For the Month Ending 9/30/2019

Beginning Cash & Equivalents Balance	1,140,353.27
Receipts	
Pledges & Contributions Received	96,634.72
Events/Weddings/Memorials	3,853.28
Rents Received	32,736.50
Program Receipts	14,314.91
Special Events	402.50
Miscellaneous Receipts	1,199.51
Interest/Gain-Loss on Investments	1,435.89
Increase/Decrease Accounts Receivable	(69.50)
Restricted Fund Receipts	15.00
Buchan Building Receipts	3,892.00
Total Receipts	154,414.81
Payments	
Payroll/Taxes/Benefits	(135,937.88)
Operating Expenses	(37,096.18)
Program Expenses	(36,898.62)
Special Events	(560.00)
Increase/Decrease Prepaid Expenses	1,608.09
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	691.49
Miscellaneous Expenses	(263.06)
Charles Schwab Burn the Mortgage	(16,846.60)
Total Payments	(224,923)
Net Cash In/(Out)	(70,507.95)
Ending Cash & Equivalents Balance	1,069,845.32

ACCOUNTING ADVISORY TEAM MEETING

October 30, 2019

Present: Tonya Mosher, Zaida Cooper, Kathryn Estey, Pat Malone, Jo Ann Foor, Leila Wrathall

Non-present: Linda Craig

Outcomes:

1. Reviewed Tonya's entries in audit review prep spreadsheet provided by Cheryl Morgan of Kern Thompson and developed questions/notes for Cheryl. Also noted info that Tonya will request from Pauly Rogers based on their prior audit and/or review. Tonya did a very good job of completing the prep spreadsheet.
2. Agreed that the Church is ready to meet with Cheryl Morgan.
3. Pat will send Team copies of Capitalization Policy he found online, plus we'll ask Cheryl if she has a sample policy on this.
4. One question included for Cheryl is whether we should break out current and long-term assets. Last meeting decided to break these out for liabilities, although will ask Cheryl about this also. This information better shows Church's financial situation.
5. Tonya mentioned some thoughts about which reports might better serve as Financial Reports for the Board of Trustees. (Leila's note – parking lot for future discussion).
6. Another potential change in financial report for Board is to change from Budget Year-to-date to percentage of budget received/expended.

AMENDMENTS TO NONPROFIT ARTICLES OF INCORPORATION OF
THE FIRST UNITARIAN CHURCH OF PORTLAND, OREGON

The Restated Articles of Incorporation of this corporation, dated June 19, 1992, are amended as follows:

Article IV is deleted and the following Article IV is substituted in its place:

IV.

“Section 1. Annual Budget. The Board of Trustees shall adopt an annual budget subject to the approval of the membership.

Section 2. Expenditures. The Board of Trustees may vary actual expenditures from budgeted amounts insofar as actual income varies from budgeted income. However, any authorization by the Board of Trustees for sale or mortgage of real property, or for any single unbudgeted expenditure of more than \$20,000 from non-restricted funds shall be effective only if approved or ratified by a vote of two-thirds of the members present and voting at an annual or special meeting.”

Article V is deleted and the following Article V is substituted in its place:

V.

“Section 1. Congregational authority. The ultimate authority for all matters relating to the management of this church rests with the Congregation, which consists of the voting membership of this church. By this Article, the Congregation delegates some of its authority to the Board of Trustees and to the Senior Minister. Except as so delegated, the Congregation retains the right to manage the affairs of this Church.

Section 2. Board of Trustees’ authority. Except as provided differently in the Articles of Incorporation and amendments to them, the Board of Trustees is responsible for the policies and programs of this church and for all fiduciary matter of this church.

Section 3. Senior minister’s authority. The Senior Minister is responsible to the Board of Trustees for implementing the policies established by the board and shall report regularly to the board in carrying out

these responsibilities. The Senior Minister is responsible for the supervision of the ministerial and other staff of the church.