

First Unitarian Church of Portland
Board of Trustees Meeting - May 7, 2020 - Agenda - Final
Board Meeting - 7 - 9pm - Zoom call – link

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First Unitarian Board is inviting you to a scheduled Zoom meeting.

Topic: First Unitarian Board Meeting

Time: May 7, 2020 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/91504754522?pwd=UEZneC9EdVhYNndkN3I1VGFrWp2Zz09>

Meeting ID: 915 0475 4522

Password: 5board20

Meeting ID: 915 0475 4522

Find your local number: <https://us02web.zoom.us/u/kbDp5u7oEE>

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Board Meeting

6:30 Deepening/Check-in

Board Roles:

Process Observer: ?

Timekeeper: Theo

Words: Leila

7:00 **Convene**

Opening Words - Leila

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 -

May 14 - Ballots due to office
May 31 - Annual State of Church - cancelled for this year
Aug 28/29 - Board Retreat

Consent Agenda

8:00 Acknowledge the time and dedication of the Search Committee and the excellent forum April 26.

Action Item -

8:05 Discuss fund raising idea to off-set RE Dev info gathering costs - Mindy & Dev

~~Closed Meeting~~

8:15 Generative Discussion - Board Self-evaluation - Governance Comm

Meeting Wrap-up

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



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 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 of Trustees slate for the 2020-2023 term is:

- Caitlynn Hill**
- Adam House**
- Marilyn Mays**
- Alan Comnes (returning for a second term)**

The Nominating Committee slate for the 2020-2023 term is:

- Amy Norcom (returning for a second term)**
- Steven Storla (returning for a second term)**
- Julie Grice (first full term)**

First Unitarian Church Portland Oregon
Board of Trustees Meeting – FINAL
April 2, 2020

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

Absent: Ryan Deibert

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

Timekeeper: Andy Parker

Assistant note taker: Dotti Chidester

Process Observer: Theo Harper

Congregants present: None

The board meeting convened at 7:05 PM.

Opening words: Alan read a quote by Ann Hillman.

Kathy determined there was a quorum.

Review agenda:

Agenda was reviewed. Approval of the application to the Payroll Protection Program was added to the discussion agenda.

Review and Approve previous meeting's minutes:

Randy Russell noted a typo in the minutes under the bullet about the intern minister: "new" should be "next." With that change Randy moved and Leila Wrathall seconded a motion to approve the minutes. The motion carried with a unanimous vote.

Congregant Comment:

None.

Dates to calendar

- April 5 – Real estate Development tutorial
- April 19 – Board Forum – to be given to SC
- May 3 – Fin Comm congregational budget meeting, Bill's last Q&A for the year
- May 31 – Annual state of church during service

ET updates

- Church is committed to doing virtual services through April. Virtual services will most likely extend through May and possibly through the end of the church year. Ministry is learning how to do it better. 1,100 devices logged into the service on Sunday and in the two following days.
- Calls are being made to every family in the church. 800-900 calls have been completed. Some needs have been identified and some resources have been identified.
- The congregant emergency fund was the beneficiary of the collection plate in March. There is now \$11K

in that fund.

- Other programming
 - Twice a week “Staying Connected” reflections are going out. All program staff are taking turns in preparing the reflections. There has been much positive response the reflections.
 - Ministry offered an open congregant check in twice on April 1. No congregants attended. They will offer it one more time and then determine whether to continue.
 - Casandra and Nicole are doing outreach to RE families. They are connecting youth with elders for conversations.
- There will be no Maundy Thursday communion service. Instead there will be a Tenebrae service on Wednesday, April 8. The Tenebrae service is an inward, reflective service. RE staff is sending out information on how to do a communion service at home.
- The Easter service will happen virtually and will be a more somber service than has been the practice in the past.
- A social distancing policy has been developed and distributed.
- The church has committed to paying salaries to all staff through April.
- A question was asked about the Northwest Academy lease. ET has not yet had a conversation with them about how rent will be handled during the shutdown.
- Other events that had to cancel have expressed a desire to rebook when that is possible.
- ET doesn’t yet have solid tracking information on pledge receipts. They expect to have that data by the third week in April. As of the end of March \$500K in pledges had been received against the annual pledge amount of \$1.4 million.
- There have been three break -ins at the church. Nothing was taken. Locks are being rekeyed, an alarm system will be installed in the office and there is an ongoing conversation about what else needs to be done to protect the church during this time while it is empty. ET will be contacting the police to see if other churches and buildings in the area have also been broken into.
- Block development Phase 0 is proceeding. The April 5 meeting will bring the board up to date on the topline assessment of capacity and on how affordable housing works.

Committee Reports are included in the board packet and included here by reference.

Consent Agenda:

- Approve the Board Governance Philosophy document to be given to the SC.
- Approve the budget and send to the congregation for annual ballot. Includes board approval of reduction in salary of both ministers (a %of increase in 2018), use of maintenance reserve funds, Search Committee budget drawn from Staff Transition Reserve.
- Affirm slate of new Board members and Nom Comm members for the ballot. (See below)
Board
 - Caitlynn Hill
 - Adam House
 - Marilyn Mays
 - Alan Comnes
Non Com
 - Julie Grice
 - Amy Norcross
 - Steven Storla

Randy Russell moved and Brad Taylor seconded a motion to approve the consent agenda. The motion passed with a unanimous vote.

Action Items:

- Authorize ET to apply for funds from the Payroll Protection Plan under the CARES Act.
 - \$350 billion has been allocated by the federal government to maintain jobs. Qualified small businesses, religious organizations and nonprofits may apply for up to 2.5 times their monthly payroll expenses. First Unitarian’s expenses have been calculated to be \$275K.
 - Loans will be made at 4% interest. No interest will be collected in 2020. At the end of 2020, if the organization maintains staffing levels, the loan will be forgiven and becomes a grant.
 - Application must be made through an authorized SBA loaning bank. Beneficial is an authorized lender. WE are waiting for them to send the application.
 - Applications can be submitted starting Friday, April 3.
 - A question was asked about what the downside risk was. All the rules have not yet been published. The consortium ET has been working with believes that if staff is laid off, the loan would be prorated. For example, if 10% of the staff were laid off by the end of the year, we would owe 10% of the loan.

Leila Wrathall moved, and Alan Comnes seconded a motion to authorize the ET to submit an application to the Payroll Protection Program. The motion passed with a unanimous vote.

- Discussion: How can the BLT engage with the board and senior minister transition? Exercise to report back on how board members have followed up on their feedback from the IDI assessment.
 - Board members shared their experiences and what they have been doing with the ID feedback.

Communication Check:

- The two-sided page with bios of nominees will be mailed to congregants in the vote by mail packet and will be included in the e-News.

Process Observations:

- The virtual meeting format made it difficult to observe body language.
- We are accustomed to an open, free flowing conversation style in our meetings. The video process was more difficult to manage in terms of ensuring that everyone had an opportunity to speak and that speaking in order of hand raising occurred.
- All things considered it went well.

Closing Words: Brad read a poem by Pablo Neruda, “Ode to Broken Things.”

Meeting adjourned at 8:54 pm.

Minutes respectfully submitted: Mindy Clark, board secretary

Governance Committee Meeting – April 9, 2020, 7-8:45 pm
Meeting Notes

Attending: Cindy Cumfer, Ryan Deibert, Mindy Clark, Andy Parker, Kathy Ludlow

Absent: None

Minutes by Cindy Cumfer

Opening Words: Cindy

Next Meeting's Words: Andy

TO DO:

RE: BOARD SELF-EVALUATION:

Mindy/Ryan will write up Ryan's comments on the main points of the Board Self-Evaluation.

Mindy and Andy will work together to lead the Self-Eval at the May Board meeting.

RE: ARTICLES/BYLAWS AMENDMENTS:

Kathy (with possible help from Communications Committee) will put info in Moderator's letter about upcoming changes to Restated Articles/bylaws that require a membership vote.

RE: ASSESSMENT OF MINISTRY:

Cindy and Ryan: will prepare for next month's Gov Comm meeting on assessment of ministry. They will try to have a rough draft ready for review by May 13.

Ryan: will review last year's congregational survey results and consider if/how they are useful for the assessment.

Kathy will contact Search Committee to find out about their congregational survey and whether we might use some info from this in our assessment of ministry. Cindy was unable to do this last month, because the Search Committee has not yet appointed a Chair, and it is possible they will decide not to do so. Kathy will talk to the Search Committee about naming a Contact Person.

Kathy will talk to Communications Committee about the April congregational forum and whether one question might be to get congregational input on the church's response to the virus: e.g., to what degree have your spiritual and community needs been met by the church? We might use this in our Assessment of Ministry.

Cindy: will work on updating ET data for assessment of ministry, including contacting the ET to get statistical data to update last year's assessment; Bill's consent to use comparative data from other large UU congregations; and whether we can use info in Bill's email about what we do well.

DECISIONS:

1. Minutes from the March meeting were approved.

2. *Board Self-Evaluation*. Ryan sent the Board Self-Evaluation to the Board and tabulated and provided the responses. The responses included one ET member. Thank you, Ryan! We realize the ET is swamped and will invite the ET to add any comments they choose to make at the Board meeting.

Gov Comm agreed to request that the Chairs of the Board Committees, including the BOC, listen closely to the meeting's discussion and review the Board Self-Evaluation to understand and bring to that Chair's committee topics that the self-eval suggests need work by that committee.

One suggestion is that the BOC needs to review and update Board goals.

Ryan reviewed the responses on the survey and identified a number of interesting points:

In general, the responses indicated that the Board felt it did really good work on the transition and on the real estate development.

There was a sense that other goals suffered a bit.

One question that was raised was about the Board vision. Gov Comm is not sure that people are in agreement on what this means.

One challenge is a growing concern about the annual fund drive and our approval of budgets that exceed our revenues. This warrants additional conversation by the Board. Are we playing the right role here? Is there more we can do?

Question 17 suggests that our work on white supremacy culture declined this year, probably because of the emphasis on the transition. This might be a topic for the Board retreat to discern what additional work the Board wants to do on this next year.

Question 19 indicates that almost all the Board agrees that the Moderator should not be required to sit on all Committees and that this should be a matter of personal preference.

Gov Comm agreed that it would be useful to have the Board do a Ruminations on the Search Process from the Board's point of view (similar to the Ruminations of last time's Search Committee) to assist future Boards in the Search Process.

Gov Comm noted that there was no buddy system assignment this year for new Board members, primarily due to the confusion in the change of Board policies and the amount of BOC time the transitions took. The Moderator needs to resume this next year.

Gov Comm discussed the exit interviews given to retiring Board members and recommends that the BOC follow through on info from the exit interviews to see if changes need to be made in response to comments. (The tendency has been to report on exit interviews but not follow up on them.)

Gov Comm noted that in many cases people not on a Committee answered questions that were directed to people who served on the Committee. This question needs to be revised next year to clarify that only those on the committee answer it.

Gov Comm noted that the Board felt strongly that Board work helped them deepen spiritually and that this is very heartening.

There was some feeling in the Evaluation that the Board should discuss whether the number of Board members should be reduced. [Gov Comm discussed that last fall and referred the discussion to the Moderator to take to the Board, but transition issues crowded out the Board agenda.] The BOC needs to pick the ball up on this next year.

3. *Assessment of the Ministry*: In addition to what we called out last month, we talked about:

- Ryan will look at last year's congregational survey to see if it contributes anything to this year's assessment.
- We discussed the possibility of getting info from the Search Committee. It's unclear whether their congregational survey will be completed in time, whether it will have info useful to us, and whether it is appropriate to share with us.

DECISION: Kathy will contact the Search Committee about this. See page 1.

- We plan to update the Assessment of Ministry without a new congregational survey. We are cognizant that the ET is buried now in the virus crisis and want to make this as unburdensome as possible.

DECISION: Cindy will check with Bill about whether we can use the confidential information he provided to the Board on comparative data from other large congregations.

DECISION: Cindy is awaiting a response from Kathryn Estey about meeting with the ET to get updated info for the Assessment similar to what we used in the Assessment last year. She will also ask about staff morale and the ET's sense of the "spirit" of the church.

DECISION: Ryan suggested that the Assessment and Board can consider, what are the markers of success in the church's resilience in the face of the norovirus crisis? This crisis shows how uncertainty is a significant aspect of our daily life. As part of the assessment, the Committee could consider the role of the church community (including ministers, program heads, lay ministers, etc.) in supporting the congregation through the crisis. We agreed to flag this as a question for the ET.

Closing words: Cindy

**First Unitarian Church
Finance Committee Minutes
April 28, 2020**

Attending:

Committee Members: Leila Wrathall, Kathy Ludlow, Andy Wilson

Non-Voting Board Members, Committee Members and Congregants: Barbara Morrison, Ed McClaran, Stan Jewett, Jo Ann Foor, Mindy Clark

Staff: Kathryn Estey, Zaida Cooper

Call to Order: 5:00 pm

Reading: Kathy provided a reading.

Date and Time for Next Regular Meeting: May 26, 2020; 5:00 – 6:30 PM

Finance & Budget Quarterly Forums: May 3, 2020, 11:45 am, combined with Rev Sinkford Q&A

Announcements and Reports:

Leila reviewed Agenda.

Motions/Approval:

M/S/C: Approve February 25 Minutes, as amended, Stan read closing reading not Linda; March 17, March 24 as amended with note about Chesney Fund name change to Chesney-Deale.

March 31, 2020 Financial Review - Discussion

March-2020	YTD	Budget YTD*
Operating Income	\$ 1,730,567	\$ 1,203,967
Operating Costs	\$ 1,651,220	\$ 1,653,573
Reserve Deposits	\$ 34,722	\$ 34,722
Investment	\$ 530	--
Net Cash Effect	\$ 47,475	\$ 46,715

*Budget YTD is an estimate of amount of income received and expenditures that are projected for this point in time. The amount varies by month, e.g. pledge income is consistently lower in summer.

Discussion: March Financial Report: March financial report is better than February's. Pledges are down, but less so than in February report. Kathryn said that the ET will be looking at data closely for impacts of corona virus. Too soon to know full impact. As data becomes available they will be restating Budget Quarterly. Only 4 or 5 pledge units have informed the church they won't be able to make their pledge commitment due to coronavirus. Rentals not unexpectedly are down. Both Outside In and NW Academy are paying their lease payments. Haven't heard anything different from either of them. Other income category includes money received from Church Mutual for 2nd sprinkler leak. Kathryn needs to contact Kennedy to find out how much the church owes them. They won't cash this check until they know what the expenses are and whether Church Mutual payment fully covers them. Net Cash effect is still positive, although this includes the Church Mutual check of about \$28,000.

Updates – Kathryn

Buchan Sprinkler Damage: See above Financial Report. The company that tests the fire alarm system has sent the 2nd leaking sprinkler head out for evaluation to try to find out what happened. Kathryn needs to ask Jason to follow-up on this and find out what they've found. Want to avoid having any additional leaks.

Paycheck Protection Program Loan: Kathryn reported that the church received a PPP loan of approximately \$275,000, equal to 2 ½ months of payroll, end of last week. Excludes salary attributed to housing for ministers and FICA. It covers wages, health & dental insurance, pensions and up to 25% of funds may be used for utilities. She and Zaida are working on finding out how much money they can use for utilities. The money has to be spent in 8 weeks. Because of timing, they have to figure out if they can make a mid-month or advance payment of wages in June or may need to return some monies. The church has a monthly payroll. The loan provisions do not seem to allow for accrual method of accounting for the funds. An employer cannot decrease FTE or payroll during the 8-week period. If all terms met, then loan will be forgiven. The church plans to do its accounting of monies used at end of June, but legally have 2 years. Change to Beneficial Bank made it possible to get loan, probably wouldn't have happened if we were still banking at Wells Fargo. Craig at Beneficial has been very helpful.

Sunday Services Stats: Attendance has been high, 1146 computers on Easter, average of 831 on other Sundays. About 200-300 outside of Oregon & Washington. Some from Europe and Africa. Other UU church members may be watching our services because of better music etc. Mindy looked at some other churches' online services and ours are only fully live ones she saw. Don't know how many will stay with us after in-person services resume. Zaida can't tell where PayPal contributions are from in many cases, but a lot of donations on Sundays from names she doesn't recognize. \$18,918 collected in March for Emergency Fund – note: ALL "PLATE" DONATIONS WENT TO THE EMERGENCY FUND IN MARCH. Suggestion to publicize this. \$4271 collected on Easter on PayPal. Otherwise collections have been very similar to in-person passing of the plate. Kathryn noted that having QR code and link on screen during offertory really makes a difference in number of contributions. We PayPal 3% fee, lower fee for Banco, service used when people make donations from website, although that system takes a little more work. Donors may be more motivated to give electronically because there is a record for taxes.

Auction – Cancelled: The auction has been cancelled based on decision by auction committee after recommendation from Rev. Bill and Rev. Tom. There will be a request of Church Board members and Foundation Board members to donate to the cause. Alliance and some other groups will be asked to donate what they would have in the past. There was discussion about whether to make more asks and whether to talk to auction committee more about reassessing decision. Auction pie sale will occur in Fall or when church is meeting in-person again. Kathryn thinks about \$33,000-but this is off the top of her head —has been spent on Stage 0 Block Development work, of this the fundraising capacity study cost about \$10,000. They will probably use funds from the Safety Reserve for this, haven't talked to Board about this yet. One thought, have pie sale auction, then have Zoom pie eating and poetry event.

Discussion – How to Expand online Church Membership: lively discussion. Key ideas:

- How does Church of Larger Fellowship operate?
- Is there an opening for unchurched people who need/want connection at this time and would be receptive to a liberal faith? How do we reach them?

- Should we talk with members who have media connections about getting included in some type of article on interesting things churches are doing?
- Agreed to refer this to Communications Committee for discussion/consideration subject to Rev Bill & Rev Tom agreeing to pursue.

Cares and Concerns: Kathryn reported that Ron Jamtgaard is nearing the end of his life. He has cancer.

Andy Wilson agreed to do open and closing reading next meeting.

Kathy read closing words.

Meeting adjourned 6:30 pm

First Unitarian Church							
Year-To-Date Operating Summary							
2/29/2020							
	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL VARIANCE	BUDGET YEAR TO DATE	BUDGET VARIANCE	ANNUAL BUDGET	
	2/29/2020	2/28/2019	FY 2020 TO 2019	2/29/2020	2/29/2020	FY20	
Church Operations							
Operating Income							
Pledge Income	1,047,079	1,013,648	33,431	1,097,084	(50,005)	1,432,226	
Contributions	60,293	78,138	(17,845)	75,799	(15,506)	95,826	
Program Income	84,207	98,316	(14,109)	65,174	19,033	54,322	
Rental Income	286,656	291,500	(4,845)	314,817	(28,162)	467,476	
Other Income	65,203	36,810	28,393	25,750	39,453	35,500	
Foundation Gift						69,000	
Total Operating Income	1,543,437	1,518,411	25,026	1,578,624	(35,186)	2,154,350	
Operating Costs							
Payroll Expenses	1,068,413	1,070,664	2,251	1,059,628	(8,785)	1,634,155	
Reimbursible Expenses	2,320	115,996	113,676	-	(2,320)		
Occupancy Expense	178,359	165,452	(12,907)	172,006	(6,352)	258,151	
Program Expense	156,524	201,283	44,759	174,239	17,715	269,723	
Rental Expense	16,361	10,797	(5,564)	12,480	(3,881)	18,720	
Administration Expense	44,324	38,049	(6,275)	48,563	4,240	60,760	
Other Expense	760	2,754	1,994	2,700	1,940	2,700	
Total Operating Costs	1,467,061	1,604,994	137,933	1,469,617	2,557	2,244,209	
Net Church Operations	76,377	(86,582)	162,959	109,007	(32,630)	(89,859)	
Reserve Account Deposits							
Annual Operating Reserve	30,864	32,002	1,138	30,864	(0)		
Total Reserve Deposits	30,864	32,002	1,138	30,864	(0)	46,296	
Net Church Operations After Reserve Deposits	45,513	(118,584)	164,097	78,143	(32,630)	(136,155)	
Investment Income							
Dividend & Interest Income	246	179	67	-	246		
Unrealized Stock Gain (Loss)	-	613	(613)	-	-		
Net Investment Income (Loss)	246	791	(545)	-	246		
Operating Surplus (Deficit)	45,758	(117,793)	163,552	78,143	(32,384)		
Reserve Account Transfers							
Total Reserve Deposits	-	-	-	-	-	136,155	
Net Church Operations After Reserve Deposits	45,758	(117,793)	163,552	78,143	(32,384)		
Reimbursible Expenses	2,320				2,320		
Net Cash Effect	48,078	(117,793)	163,552	78,143	(30,064)		
Budgeted Surplus (Deficit)						-	

	First Unitarian Church					
	Monthly Operating Summary					
	2/29/2020					
		ACTUAL	ACTUAL	OPERATIONS MO	BUDGET	BUDGET
		OPERATIONS	OPERATIONS	to MO VARIANCE	CURRENT	VARIANCE
		CURRENT	PREVIOUS		MONTH	
Church Operations						
	Operating Income					
	Pledge Income	90,109	144,366	(54,257)	84,713	5,396
	Contributions	2,849	7,434	(4,585)	5,226	(2,378)
	Program Income	9,272	10,949	(1,678)	5,788	3,484
	Rental Income	32,474	30,821	1,653	38,165	(5,690)
	Other Income	3,212	9,852	(6,640)	3,245	(33)
	Total Operating Income	137,916	203,422	(65,506)	137,137	779
	Operating Costs					
	Payroll Expenses	124,180	145,200	21,019	131,716	7,535
	Occupancy Expense	18,652	22,498	3,846	23,053	4,402
	Program Expense	18,746	24,883	6,136	21,907	3,160
	Rental Expense	480	2,627	2,147	1,560	1,080
	Administration Expense	4,159	3,122	(1,037)	5,778	1,619
	Total Operating Costs	166,218	198,330	32,112	184,014	17,796
Net Church Operations		(28,302)	5,092	(33,394)	(46,877)	18,575
	Reserve Account Deposits					
	Annual Operating Reserve	3,858	3,858	-	3,858	-
	Total Reserve Deposits	3,858	3,858	-	3,858	-
Net Church Operations After Reserve Deposits		(32,160)	1,234	(33,394)	(50,735)	18,575
	Investment Income					
	Dividend & Interest Income	99	21	(78)	-	99
Net Investment Income (Loss)		99	21	(78)	-	99
Operating Surplus (Deficit)		(32,061)	1,255	(33,472)	(50,735)	18,674
	Reserve Account Deposits					
	Total Reserve Deposits	-	-	-	-	-
Net Church Operations After Reserve Deposits		(32,061)	1,255	(33,472)	(50,735)	18,674

First Unitarian Church					
Dashboard Report					
February 2020					
CAMPAIGN MONTHLY TRACKING					
Pledge Drive Statistics	2020 AFD	2019 AFD	2018 AFD	2017 AFD	
As Of	02/29/20	02/28/19	02/28/18	02/28/17	
All Members--					
Pledge Goal	1,600,000	1,506,750	1,459,000	1,545,000	
Pledges Received	1,462,960	1,432,876	1,436,209	1,400,926	
				-	
Percent of Goal	91.44%	95.10%	98.44%	90.67%	
Pledging Households	871	881	936	954	
Average Pledge Received	1,680	1,628	1,534	1,468	
Payments Received	427,624	404,439	420,418	363,192	
Percent of Pledge	29.2%	28.2%	29.3%	25.9%	
Attendance					
	'Feb 2020	'Feb 2019		Feb 2018	'Feb 2017
For the month (in sanctuary + livestream)	2,611	2,595	0.62%	2,641	3,695
Total LiveStream (included above)	437	479	-8.77%	465	583
Total for the Fiscal Year	19,907	22,467	-11.39%	23,334	27,589
Average per Sunday for month	653	649	0.62%	660	924
Average per Sunday YTD	586	642	-8.79%	686	788
** = 5-Sunday month					
Christmas Eve/Solstice	1259/247	1,556			
New Members					
	Jul '19 -Jun'20		Jul '18 - Jun '19		
Enrolled	36	12.50%	32		
Number of Pledges Received	25	25.00%	20		
Total Amount of Pledges Received	27,381	-8.77%	30,013		
Average Pledge	1,095	-27.02%	1,501		
Plate Contributions					
	FY20	Recipient(s)		FY20	Recipient(s)
Jul	2,297	ACLU		Jan	4,042
Aug	2,594	Don't Shoot Portland		Feb	2,899
Sep	5,033	Bahamas Relief; Rahab's Sisters		Mar	
Oct	3,850	FirstU Coming of Age; UU-UNO		Apr	
Nov	3,062	Portland United Against Hate		May	
Dec	6,493	FirstU Emergency Fund		Jun	
				Fiscal YTD	30,270

First Unitarian Church of Portland																
Cash/Securities Balances																
February 29, 2020																
		January 31, 2020		February 29, 2020												
Dept	Fund Name	General Ledger Fund Balance	Change from Prior Month	General Ledger Fund Balance	1010 WF Business Checking	01010 Beneficial State Bank	Beneficial Unrestricted Funds	Beneficial Restricted Funds	Wells Fargo Savings*	SUI - Wells Account	1020 UBS Investment	0012-10 Bene SUI	1060 Federated & Franklin	1060-42 Chas Schwab (MJS Lecture)	On Point Anniversary	ous Accounts not Closed
10	Cash for Operation	215,077.77	(51,801.32)	163,276.45							1,774.08					
	Sub-Total Operating Fund	215,077.77		163,276.45	(207,618.59)	256,702.06	43,145.51		69,273.39		1,774.08		-	-	-	
3412	Annual Operating Reserve	31,268.79	3,858.00	35,126.79			35,126.79									
3414	Major Donor Reserve Fund	47,236.00	-	47,236.00			47,236.00									
3415	Sabbatical Reserve	1,000.00	-	1,000.00			1,000.00									
3423	Special Projects Reserve	10,679.06	-	10,679.06			10,679.06									
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	30,718.41	-	30,718.41			30,718.41									
1015-10	Justice Begins at Home	14,310.67	-	14,310.67			14,310.67									
1018-10	Rental Income Reserve	60,030.97	1.53	60,032.50			60,032.50									
3424	Reserve Tax Rebate	42,637.58	-	42,637.58			42,637.58									
1010-49	Program Designated	150,739.55	(4,290.03)	146,449.52	146,449.52											
	Sub-Total Reserve Funds	718,790.88	(430.50)	718,360.38	146,449.52		571,910.86				-	-	-	-	-	
30	General Capital															
34	Buchan Bldg Capital	13,508.00	(9,532.00)	3,976.00	3,976.00											
	Sub-Total Capital Funds	13,508.00	(9,532.00)	3,976.00	3,976.00		-				-	-	-	-	-	
1011-40	Commemoration	19,171.89	-	19,171.89			19,171.89									
41	Chesney-Deale (Intern Minister)	76,300.89	(280.55)	76,020.34				59,105.14					16,915.20			
42	MJS Lecture Series	144,088.69	(5,591.62)	138,497.07										138,497.07		
43	Hessler-Deale (Women in Ministry)	20,643.85	(114.10)	20,529.75				10,147.12					10,382.63			
46	Anniversary	15,167.06	0.61	15,167.67											15,167.67	
50	Slegers Fund for Music Ministry	32,604.86	-	32,604.86				32,604.86								
1035-10	State Unemployment Insurance	22,341.14	0.21	22,341.35					17,717.49			22,341.35				
	Sub-Total Restricted Funds	330,318.38	11,732.04	342,050.42	-		19,171.89	101,857.12		17,717.49	-	22,341.35	27,297.83	138,497.07	15,167.67	
	Total All Funds	1,277,695.03	(50,031.78)	1,227,663.25	(57,193.07)	256,702.06	634,228.26	101,857.12	69,273.39	17,717.49	1,774.08	22,341.35	27,297.83	138,497.07	15,167.67	-19.23
	Per Bank Rec.	\$1,277,695.03	(50,031.78)	1,227,644.02	(57,193.07)	256,702.06	634,228.26	101,857.12	69,273.39	17,717.49	1,774.08	22,341.35	27,297.83	138,497.07	15,167.67	-19.23
	Petty Cash	500.00		500.00					*Closed - matter of timing deposit							
		1,278,195.03	(\$50,051.01)	\$1,228,144.02												
	Lines of Credit			\$0.00												

First Unitarian Church

Statement of Cash Flows

For the Month Ending 2/29/2020

Beginning Cash & Equivalents Balance	1,278,195.03
Receipts	
Pledges & Contributions Received	92,957.64
Events/Weddings/Memorials	254.00
Rents Received	32,220.37
Program Receipts	14,152.63
Special Events	212.01
Miscellaneous Receipts	3,330.00
Interest/Gain-Loss on Investments	(5,713.95)
Increase/Decrease Accounts Receivable	(3,006.35)
Restricted Fund Receipts	20.00
Buchan Building Receipts	3,976.00
Total Receipts	138,402.35
Payments	
Payroll/Taxes/Benefits	(124,180.42)
Operating Expenses	(35,445.35)
Program Expenses	(14,781.41)
Special Events	(1,065.98)
Increase/Decrease Prepaid Expenses	(1,651.93)
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	2,453.14
Miscellaneous Expenses	(653.41)
Charles Schwab Burn the Mortgage	(13,508.00)
Total Payments	(188,453)
Net Cash In/(Out)	(50,051.01)
Ending Cash & Equivalents Balance	1,228,144.02

First Unitarian Church			
Notes to Financials -February 2020 (department transactions greater than \$2,000)			
OPERATING INCOME			
	Pledge income	below budget YTD; includes non-pledge	(65,506)
		above budget for the month; includes contributions	3,018
	Program Income		
	Adult Programs		3,487
	Music	special donation received	2,547
	Rental Income		
	Tenants		26,805
	Events		5,402
	Other Income		
	Sexton reimbursement from renters' events		1,400
OPERATING COSTS			
	Occupancy		
	Utilities		7,759
	Repairs & Maintenance		2,013
	Program Expenses		
	General & Admin	3rd payment to Kern Thompson, auditors; annual fee for acctg software	3,437
DASHBOARD			
	New members		6
	New pledges received		5
CASH/SECURITIES BALANCE			
	Buchan Building Capital (Burn the Mortgage)	payments received in Jan transferred to the Foundation	13,508.00 (13,508.00)
		payments received in Feb	3,976.00
		Balance as of 02/29/2020	3,976.00
	MJS Lecture Series	investment loss	(5,592)
	Fund 49 (Designated) Auction	balance as of 01/31/2020	9,860.00
OTHER			
	Payroll Expenses	understated for both YTD and Monthly; Feb pension incorrectly dated March; March monthly will be overstated but YTD will be corrected	9,949
	Bank Accounts		
	Beneficial State Bank (BSB)	3 new accounts created and funded SUI (State Unemployment Insurance) - required to be separate) UNRESTRICTED (accounts based on audit committee recommendations) RESTRICTED (accounts based on audit committee recommendations)	
		Funds wired from Wells Fargo Checking Account	
	Wells Fargo (WF)	All Wells Fargo accounts (money market, savings) balances transferred to the checking account for wire to Beneficial State Bank Checking account still open with \$50K+ balance for remaining outstanding checks All other accounts closed	
		**negative balance on the Cash Balance - Tonya made an error in posting date; (March instead of Feb); will be corrected next month. The balance amounts showing are correct but with a negative sign	

First Unitarian Church							
Year-To-Date Operating Summary							
3/31/2020							
	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL VARIANCE	BUDGET YEAR TO DATE	BUDGET VARIANCE	ANNUAL BUDGET	
	3/31/2020	3/31/2019	FY 2020 TO 2019	3/31/2020	3/31/2020	FY20	
Church Operations							
Operating Income							
Pledge Income	1,164,682	1,124,514	40,168	1,203,967	(39,285)	1,432,226	
Contributions	62,910	83,612	(20,702)	81,508	(18,598)	95,826	
Program Income	85,536	103,622	(18,086)	68,549	16,987	54,322	
Rental Income	316,411	325,606	(9,194)	352,982	(36,571)	467,476	
Other Income	101,027	40,023	61,004	28,003	73,024	35,500	
Foundation Gift						69,000	
Total Operating Income	1,730,567	1,677,377	53,191	1,735,010	(4,443)	2,154,350	
Operating Costs							
Payroll Expenses	1,209,332	1,202,508	(6,824)	1,191,344	(17,988)	1,634,155	
Reimbursible Expenses	2,320	119,463	117,143	-	(2,320)		
Occupancy Expense	199,155	187,608	(11,546)	195,820	(3,335)	258,151	
Program Expense	171,908	223,549	51,642	196,963	25,055	269,723	
Rental Expense	17,060	13,339	(3,721)	14,040	(3,020)	18,720	
Administration Expense	50,686	40,482	(10,203)	52,706	2,020	60,760	
Other Expense	760	2,754	1,994	2,700	1,940	2,700	
Total Operating Costs	1,651,220	1,789,703	138,483	1,653,573	2,353	2,244,209	
Net Church Operations	79,347	(112,327)	191,673	81,437	(2,091)	(89,859)	
Reserve Account Deposits							
Annual Operating Reserve	34,722	36,002	1,280	34,722	(0)		
Total Reserve Deposits	34,722	36,002	1,280	34,722	(0)	46,296	
Net Church Operations After Reserve Deposits	44,624	(148,329)	192,953	46,715	(2,091)	(136,155)	
Investment Income							
Dividend & Interest Income	530	633	(103)	-	530		
Unrealized Stock Gain (Loss)	-	1,771	(1,771)	-	-		
Net Investment Income (Loss)	530	2,404	(1,874)	-	530		
Operating Surplus (Deficit)	45,155	(145,925)	191,080	46,715	(1,560)		
Reserve Account Transfers						136,155	
Total Reserve Deposits	-	-	-	-	-		
Net Church Operations After Reserve Deposits	45,155	(145,925)	191,080	46,715	(1,560)		
Reimbursible Expenses	2,320				2,320		
Net Cash Effect	47,475	(145,925)	191,080	46,715	760		
Budgeted Surplus (Deficit)						-	

First Unitarian Church						
Monthly Operating Summary						
3/31/2020						
		ACTUAL	ACTUAL	OPERATIONS MO	BUDGET	BUDGET
		OPERATIONS	OPERATIONS	to MO	CURRENT	VARIANCE
		CURRENT	PREVIOUS	VARIANCE	MONTH	VARIANCE
Church Operations						
Operating Income						
Pledge Income	117,603	90,109	27,494	106,883	10,720	
Contributions	2,617	2,849	(231)	5,710	(3,092)	
Program Income	1,329	9,272	(7,942)	3,375	(2,046)	
Rental Income	29,756	32,474	(2,719)	38,165	(8,409)	
Other Income	35,824	3,212	32,612	2,254	33,571	
Total Operating Income	187,130	137,916	49,214	156,386	30,743	
Operating Costs						
Payroll Expenses	140,919	124,180	(16,738)	131,716	(9,203)	
Occupancy Expense	20,796	18,652	(2,144)	23,814	3,018	
Program Expense	15,383	18,746	3,363	22,724	7,340	
Rental Expense	700	480	(220)	1,560	860	
Administration Expense	6,362	4,159	(2,203)	4,143	(2,219)	
Total Operating Costs	184,160	166,218	(17,942)	183,956	(204)	
Net Church Operations	2,970	(28,302)	31,272	(27,570)	30,539	
Reserve Account Deposits						
Annual Operating Reserve	3,858	3,858	-	3,858	-	
Total Reserve Deposits	3,858	3,858	-	3,858	-	
Net Church Operations After Reserve Deposits	(888)	(32,160)	31,272	(31,428)	30,539	
Investment Income						
Dividend & Interest Income	285	99	(186)	-	285	
Net Investment Income (Loss)	285	99	(186)	-	285	
Operating Surplus (Deficit)	(604)	(32,061)	31,086	(31,428)	30,824	
Reserve Account Deposits						
Total Reserve Deposits	-	-	-	-	-	
Net Church Operations After Reserve Deposits	(604)	(32,061)	31,086	(31,428)	30,824	

First Unitarian Church					
Dashboard Report					
March 2020					
CAMPAIGN MONTHLY TRACKING					
Pledge Drive Statistics	2020 AFD	2019 AFD	2018 AFD	2017 AFD	
As Of	03/31/20	03/31/19	03/31/18	03/31/17	
All Members--					
Pledge Goal	1,600,000	1,506,750	1,459,000	1,545,000	
Pledges Received	1,465,855	1,434,576	1,444,359	1,408,593	
				-	
Percent of Goal	91.62%	95.21%	99.00%	91.17%	
Pledging Households	878	883	936	964	
Average Pledge Received	1,670	1,624	1,525	1,461	
Payments Received	545,121	510,949	518,955	458,086	
Percent of Pledge	37.2%	35.6%	35.9%	32.5%	
Attendance					
	*Mar 2020	*Mar 2019		Mar 2018	'Mar 2017
For the month (in sanctuary + livestream)	3,360	3,106	8.18%	2,721	3,201
Total LiveStream (included above)	2,369	426	456.10%	438	474
Total for the Fiscal Year	23,267	25,573	-9.02%	26,055	30,790
Average per Sunday for month	672	621	8.18%	680	800
Average per Sunday YTD	597	639	-6.68%	686	789
** = 5-Sunday month					
Christmas Eve/Solstice	1259/247	1,556			
New Members					
	Jul '19 -Jun'20		Jul '18 - Jun '19		
Enrolled	39	14.71%	34		
Number of Pledges Received	27	22.73%	22		
Total Amount of Pledges Received	28,441	-7.10%	30,613		
Average Pledge	1,053	-24.30%	1,392		
Plate Contributions					
	FY20	Recipient(s)		FY20	Recipient(s)
Jul	2,297	ACLU		Jan	4,042 Poor People's Campaign
Aug	2,594	Don't Shoot Portland		Feb	2,899 Ecumenical Ministries of OR
Sep	5,033	Bahamas Relief; Rahab's Sisters		Mar	1,832 Women'sFirst Transition
Oct	3,850	FirstU Coming of Age; UU-UNO		Apr	
Nov	3,062	Portland United Against Hate		May	
Dec	6,493	FirstU Emergency Fund		Jun	
				Fiscal YTD	32,102

First Unitarian Church of Portland														
Cash/Securities Balances														
March 31, 2020														
		February 29, 2020		March 31, 2020										
Dept	Fund Name	General Ledger Fund Balance	Change from Prior Month	General Ledger Fund Balance	1010 WF Business Checking	01010 Beneficial State Bank	Beneficial Unrestricted Funds	Beneficial Restricted Funds	SUI - Wells Account	1020 UBS Investment	0012-10 Bene SUI	1060 Federated & Franklin	1060-42 Chas Schwab (MJS Lecture)	1016-46 On Point Anniversary
10	Cash for Operation	163,276.45	2,383.54	165,659.99						-				
	Sub-Total Operating Fund	163,276.45		165,659.99	11,736.20	110,572.95	43,350.84			-		-	-	-
3412	Annual Operating Reserve	35,126.79	3,858.00	38,984.79			38,984.79							
3414	Major Donor Reserve Fund	47,236.00	-	47,236.00			47,236.00							
3415	Sabbatical Reserve	1,000.00	-	1,000.00			1,000.00							
3423	Special Projects Reserve	10,679.06	8,762.50	19,441.56			19,441.56							
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							
1011-40	Commemoration	19,171.89	-	19,171.89			19,171.89							
1012-10	Required Loan Reserve	30,718.41	-	30,718.41			30,718.41						-	
1015-10	Justice Begins at Home	14,310.67	-	14,310.67			14,310.67							
1018-10	Rental Income Reserve	60,032.50	-	60,032.50			60,032.50							
3424	Reserve Tax Rebate	42,637.58	-	42,637.58			42,637.58							
1010-49	Program Designated	146,449.52	22,082.54	168,532.06		168,532.06								
	Sub-Total Reserve Funds	718,360.38	(114,657.13)	603,703.25	-		603,703.25			-	-	-	-	-
30	General Capital													
34	Buchan Bldg Capital	3,976.00	10,052.00	14,028.00		14,028.00								
	Sub-Total Capital Funds	3,976.00	(3,976.00)	-	-		-			-	-	-	-	-
41	Chesney-Deale (Intern Minister)	76,020.34	(1,254.80)	74,765.54				59,105.14				15,660.40		
42	MJS Lecture Series	138,497.07	(9,202.46)	129,294.61									129,294.61	
43	Hessler-Deale (Women in Ministry)	20,529.75	460.79	20,990.54				10,171.12				10,819.42		
46	Anniversary	15,167.67	-	15,167.67										15,167.67
50	Slegers Fund for Music Ministry	32,604.86	-	32,604.86				32,604.86						
1035-10	State Unemployment Insurance	22,341.35	1.16	22,342.51					17,717.83		22,342.51			
	Sub-Total Restricted Funds	342,050.42	(29,166.86)	312,883.56	-			101,881.12	17,717.83	-	22,342.51	26,479.82	129,294.61	15,167.67
	Total All Funds	1,227,663.25	(145,416.45)	1,082,246.80	11,736.20	293,133.01	647,054.09	101,881.12	17,717.83	-	22,342.51	26,479.82	129,294.61	15,167.67
	Per Bank Rec.	\$1,227,644.02	(145,416.45)	1,264,806.86	11,736.20	293,133.01	647,054.09	101,881.12	17,717.83	-	22,342.51	26,479.82	129,294.61	15,167.67
	Petty Cash	500.00		500.00										
		1,228,144.02	\$37,162.84	\$1,265,306.86										

First Unitarian Church

Statement of Cash Flows

For the Month Ending 3/31/2020

Beginning Cash & Equivalents Balance	1,228,144.02
Receipts	
Pledges & Contributions Received	120,220.48
Events/Weddings/Memorials	1,290.00
Rents Received	28,465.60
Program Receipts	33,226.25
Special Events	85.00
Miscellaneous Receipts	26,976.72
Interest/Gain-Loss on Investments	(9,677.14)
Increase/Decrease Accounts Receivable	3,798.05
Restricted Fund Receipts	100.00
Buchan Building Receipts	25,642.00
Total Receipts	230,126.96
Payments	
Payroll/Taxes/Benefits	(140,918.61)
Operating Expenses	(41,361.23)
Program Expenses	(2,843.25)
Increase/Decrease Prepaid Expenses	(5,796.50)
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	13,455.29
Miscellaneous Expenses	(281.78)
Charles Schwab Burn the Mortgage	(15,590.00)
Total Payments	(192,956)
Net Cash In/(Out)	37,170.88
Ending Cash & Equivalents Balance	1,265,314.90

First Unitarian Church			
Notes to Financials -March 2020 (department transactions greater than \$2,000)			
OPERATING INCOME			
Pledge income	below budget YTD; includes non-pledge		(56,883)
	above budget for the month; includes contributions		7,628
Program Income			
Adult Programs	registrations receipt		5,045
Adult Programs	registrations refunded		(4,365)
Rental Income			
Tenants	Outsideln Mar rent not received		24,183
Events			4,828
Other Income			
Sexton reimbursement from renters' events			1,030
General & Administration			
Refund from Church Mutual Ins	for building damage		25,690
OPERATING COSTS			
Occupancy			
Contract services			2,292
Utilities			7,906
Repairs & Maintenance			4,405
Program Expenses			
General & Admin	3rd payment to Kern Thompson, auditors; annual fee for acctg software		3,437
Stewardship/Children's RE	Blackbaud annual fee (membership database)		7,820
DASHBOARD			
New members			3
New pledges received			2
CASH/SECURITIES BALANCE			
Buchan Building Capital (Burn the Mortgage)	payments received in Feb transferred to Foundation		3,976.00 0.00
	payments received inMar		10,052.00
		Balance as of 03/31/2020	14,028.00
MJS Lecture Series	investment loss		(9,202)
Chesney	investment loss		(1,254)
Fund 49 (Designated)			
Auction	balance as of 01/31/2020		9,860.00
OTHER			
Payroll Expenses	understated for both YTD and Monthly; Feb pension incorrectly dated March; March monthly will be overstated but YTD will be corrected		9,949
Bank Accounts			
Beneficial State Bank (BSB)	3 new accounts created and funded SUI (State Unemployment Insurance) - required to be separate) UNRESTRICTED (accounts based on audit commiittee recommendations) RESTRICTED (accounts based on audit committee recommendations)		
	Funds wired from Wells Fargo Checking Account		
Wells Fargo (WF)	All Wells Fargo accounts (money market, savings) balances transferred to the checking account for wire to Beneficial State Bank Checking account still open with \$45K+ balance for remaining outstanding checks All other accounts closed		
	The balance amounts showing are correct but with a negative sign		