

**First Unitarian Church of Portland**  
Board of Trustees Meeting - June 4, 2020 - Agenda - Final  
Board (only) Deepening 6:30, Board Meeting - 7 - 9pm - Zoom call – link

~~~~~

Topic: June Board Meeting

Time: Jun 4, 2020 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/87648641257?>

Meeting ID: 876 4864 1257

Password: 179444

One tap mobile

+12532158782,,87648641257# US (Tacoma)

Dial by your location

+1 253 215 8782 US (Tacoma)

Meeting ID: 876 4864 1257

Find your local number: <https://us02web.zoom.us/u/kdCp3pLBhs>

~~~~~

**Board Meeting**

6:30 Deepening/Check-in

**Board Roles:**

Process Observer: ?

Timekeeper: Brad

Words: Theo

7:00 **Convene**

Opening Words - Theo

Determine Quorum

**Introduce New Board Members**

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 -

June 9 - Google Docs training for board, 7pm

July 2 (?) - Presentation by RE Development TF

Summer - mini-retreat?

August - Assessment of Ministry

Aug 28/29 - Board Retreat

### **Consent Agenda**

8:00 Approve new board members, Officers, Committee Heads, Foundation Bd Reps for 2020/21 (see list)

Approve deferring full audit for one year and have a review next year instead (write-up)

### **~~~Closed Session~~~**

8:05 Discuss Assumptions for next church year

8:40 Thank you to retiring board members

### **Meeting Wrap-up**

8:55 Communications Check and Process Observations

Closing Words - Theo

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.



New board members:

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

Officers:

- Mindy Clark, Moderator
- Barbara Morrison, 1st Vice Moderator
- Cindy Cumfer, 2d Vice Moderator
- Leila Wrathall, Treasurer
- Ryan Deibert, Secretary

Committee Heads:

- Governance - Cindy Cumfer
- Finance - Leila Wrathall
- Communications - Barbara Morrison
- Board Liberation Team - Theo Harper

**First Unitarian Church Portland Oregon**  
**Board of Trustees Meeting Minutes – FINAL**  
**May 7, 2020**

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

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

**Timekeeper:** Theo Harper

**Assistant note taker:** Dotti Chidester

**Process Observer:** Brad Taylor

**Congregants present:** Jean Omelchuck

The board meeting convened at 7:00 PM.

**Opening words:** Leila read a poem by Pablo Neruda, “Keeping Quiet.”

Kathy determined there was a quorum.

**Review agenda:**

Agenda was reviewed.

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

Theo Harper moved and Cindy Cumfer seconded a motion to approve the minutes. The motion carried with a unanimous vote.

**Congregant Comment:**

None.

**Dates to calendar**

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

**ET updates**

- We are eight weeks into the COVID-19 restrictions and our new way of worship/church activities.
- The youth service had almost 900 devices signed on, which translates to 1,300-1,400 viewers. There was a wide geographic representation – Europe, Africa, Asia, and most US states.
- The most recent newcomer class had three out-of-state participants. They were from Hawaii, Alaska, and Minnesota.
- Ministry is looking at more partnering with other churches for worship. The first partner will be Rochester, NY on May 17. The service will include a dialog between Bill and their minister and musical offerings from both churches.
- Preparing for worship service is taking much more time than it did when we met in the sanctuary.

- We have begun our second round of calls to all members of the congregation to maintain ties and check in on needs for support.
- We have received some very generous gifts. ET is watching our income streams closely. The trend is positive. The strength of our worship services is a key factor.
- The Congregant Emergency Fund is in better shape than it has been for many years following the plate donations received in March.
- Sunday plate donations continue to be strong.
- We are partnering with other organizations. Outside In, which is a long-time partner, is using Buchan reception for bulk food drops and preparing food boxes for delivery to youth. Staff is helping with the work.
- ET/Ministry have begun planning for fall. The working assumption is that we will continue virtual worship at least through the summer. There are many questions that need to be addressed:
  - What will the new normal look like? It won't be the same as the old normal.
  - What does RE look like going forward?
  - What will happen with the choirs?
  - How will we do the annual fund drive?
- We need to be making some very fundamental assumptions about the coming church year so that ministry and ET can plan. Though planning is the purview of ministry and ET, Bill asked if the board, or a subset of the board, wanted to participate in examining the assumptions that will underly planning for next year. The board agreed that this would be a good collaboration. Bill, Tom, Kathy, and Mindy will start the discussion of what this might look like at the next moderator meeting.
- A question was asked about what ET learned from Portland PD about the break ins. Portland PD reports that there is more criminal activity in general in the downtown now that there are fewer people o doing things in downtown.
- A question was asked about the faulty sprinkler head that caused the latest flood. We have sent it to a lab and have not yet received their report.
- 340 ballots have been received so far. Counting will be done on 5/18 or 5/19.

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

#### **Consent Agenda:**

- Approve sending an acknowledgement to the Search Committee thanking them for their time and dedication and commending the excellent forum held on April 26.  
Ryan Deibert moved and Cincy Cumfer seconded a motion to approve. The motion carried with a unanimous vote. Kathy will draft a letter.

#### **Action Items:**

- Discuss fundraising idea to offset some of the revenue lost from canceling the auction.
  - Mindy Clark and Dev Dion shared their plan to donate the amount of money they spent on the auction last year to help offset the real estate development expenses that have been incurred. They asked that all board members consider joining them in donating what they would have spent on the auction. Dev will be asking members of the Foundation board to do the same. The board was very positive about this idea. Kathy shared that the Alliance will be contributing its sponsorship donation and that members of Alliance leadership have also be invited to join the board and Foundation board in contributing.

**Communication Check:**

- Nothing to note.

**Process Observations:**

- The Zoom meeting format continues to contribute our operating in some ambiguity. It is difficult to see facial expressions and body language.
- We are doing more to ensure that there is inclusion and community.
- We had realistic timelines and acknowledged that there are things we can't control.

**Closed session**

At 8:15 the board went into closed session to discuss its self-evaluation.

**Closing Words:** Leila read a quote by George McDonald on trust.

Meeting adjourned at 9:00 pm.

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

FIRST UNITARIAN CHURCH OF PORTLAND  
BOARD OF TRUSTEES  
Communications Committee Meeting Minutes  
May 12, 2020 7:00-8:30 Zoom Room

The meeting convened via Zoom.

Present: Barbara Morrison, Randy Russell, Kathy Ludlow, Theo Harper, Mindy Clark, Alan Comnes, Brad Taylor  
The April meeting minutes were approved as written.

The May Moderator Letter was discussed. Topics to be addressed: results of church ballot, members leaving, new members beginning, virtual service rest of the year, success of Ministerial Search Committee forum on April 19th.

There was discussion of a possible mini-retreat for further discussions of Board Survey subjects: Vision, White Supremacy Culture, AFD

How to honor Tom in virtual mode? Barbara will buy a cook book/card. Someone will do a screen shot or video of our Board Meeting on June 4th. Randy will find something appropriate to read. Members will sign on early. Barbara will check with Kathryn and Bill to see if there is time for this during the June 7th service. Mindy will set up Zoom time.

Randy spoke of updating websites. GovCom is current. Leila will confer with Andy about the Financial Committee website.

Alan will take on the Google Docs dilemma. What categories do we want, can we get a file that is confidential? All those who are interested, especially our new members, can attend a special Zoom meeting on this topic, June 9th 7-8:30pm. Mindy will set up the meeting.

Discussion regarding information for new members. Brad suggested a check off list for new members; such as attending a GovCom meeting, meeting office staff, etc.

Kathy stated that the MSC would contact us if they needed help setting up a website. This was Kathy's last ComCom meeting as she will be leaving the Board next month. It definitely won't be the same without her. Thanks so much Kathy for all your years of service.

Respectfully submitted,  
Barbara Morrison



## **Governance Committee Meeting – May 13, 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: Andy

Next Meeting's Words: Mindy

TO DO:

Everyone generally performed their tasks on last month's TO DO list.

Ryan will review the survey data on the sense of connection to the church to look at what programs people used. One question is whether individuals use a number of programs as a means to create connections.

Cindy agreed to ask the ET to prioritize what they want to answer on the Assessment (Evaluation) and what they suggest eliminating as not important.

Agenda:

1. *Board Self-Evaluation.* All agreed that Ryan and Andy did a superb job on the Board self-evaluation. Ryan set the discussion up well by explaining how to identify responses that suggested a significant disparity in opinions of Board members and framed the discussion around those items in the self-evaluation. The ensuing discussion was very productive.

There was some feeling in the Evaluation that the Board should discuss whether the number of Board members should be reduced. Gov Comm discussed this below.

2. *Assessment of the Ministry:* The ET has not had time to review the draft Assessment that Gov Comm sent out. The ET indicated that they believed they could get to this in August. Gov Comm would need to meet in August to prepare a draft of the Assessment. This would allow the Board to discuss the Assessment in its September meeting.

As promised last meeting, Ryan looked at last year's survey to see if it offers anything to this year's survey. He reports that nothing jumped out.

The Committee brainstormed about what the survey shows about the resiliency of the ministry during this time of COVIC. Ryan agreed to look at the survey for indications of adaptability by the congregation that allows for our resilience now. For example, the screens were controversial but installed as part of a movement toward diversity to make church services available to older people and others unable to come physically. This capability to do live-streaming and the

decision not to abandon it in the face of some congregant unhappiness is an indicator of forward-looking leadership. Perhaps the Assessment should note this.

Another example is adult programming, which has moved from informational classes appealing to the intellect to new themes emphasizing spiritual deepening. The new programming is more easily moveable to Zoom.

Ryan will review the survey data on the sense of connection to the church to look at what programs people used checked that they used. One question is whether individuals use a number of programs as a means to create connections.

The Committee discussed the separation between youth programming and the church and whether more can be done here.

The Committee noted that the demographics on the survey show that 84% of the respondents are middle or upper class and more than 70% have a Masters degree or better. Most are over 65. What does this say about adaptation to new technology in the era of COVID? How are we going to be a church online going forward?

We also noted the great importance of social justice work to respondents. The Assessment should highlight what Social Justice is doing now. It was suggested that we ask the ET and Dana for information on how we are strengthening our engagement in social justice work.

Other issues we identified for the assessment:

1. How will we use the block moving forward and what does COVID mean for block development?
2. How many listeners outside our region have an interest in staying with us, including after we return to the sanctuary? Will we have a more robust virtual ministry after we return, including with the over-65 group?
3. We noted that we began our online work by centering the “most marginalized” group [seniors] and creating online communications. Because of this, we were more flexible when the COVID crisis hit. Is there a core message here about why we center the marginalized? But, we also noted, folks need computers to do this, which not everyone has one.
4. The survey asked a question about how connected congregants felt, and found a drop between how welcome congregants felt and how connected. The Board’s making calls to congregants and congregant response may point to a need in the non-COVID future for more personal connection like this.
5. We discussed whether to put the Board’s 5 year goals in the Assessment of Ministry. The congregation can see what the Board has done and the Board can assess whether to start new goals. The question is whether the Assessment (already long) is the best location for this.
6. We discussed how to make this and future Assessment more concise and less labor-intensive. One suggestion was an Executive Summary. Another suggestion is to ask the ET to prioritize what they want to answer and suggest dropping off what is not important.

Another suggestion was that getting retro information may not be useful as we continue to deal with COVID. Perhaps we should focus on a forward-looking Assessment.

We recognize that Gov Comm will need to meet in August after the ET responds with the data we requested. We agreed that it would be helpful for Andy and Kathy to attend and give input if they are interested. They both indicated interest.

3. *Size of the Board.* The Committee also discussed the issue about the size of the Board and agreed to put this on next year's Agenda. Arguments for reducing the size to 7 would be more discussion time available to a smaller Board. Challenges would include having seven people to person the three Board committees plus BLT and occasionally other committees. One option might be to invite knowledgeable congregants to sit on the Committees as non-voting members.

Prior to putting it on the Board's agenda for discussion, it was proposed that the Committee ask the Board what it needed to know to explore this. Would discussions/information is used by larger nonprofits and their consultants in considering whether to move to smaller Boards? Practical experience by nonprofits? Would information about what do other large churches do be helpful?

Closing words: Andy

**First Unitarian Church  
Year-To-Date Operating Summary  
4/30/2020**

	ACTUAL OPERATIONS YEAR TO DATE 4/30/2020	ACTUAL OPERATIONS YEAR TO DATE 4/30/2019	ACTUAL VARIANCE 2019	BUDGET YEAR TO DATE 4/30/2020	BUDGET VARIANCE 4/30/2020	ANNUAL BUDGET FY20
<b>Church Operations</b>						
<b>Operating Income</b>						
Pledge Income	1,247,695	1,215,334	32,360	1,289,958	(42,263)	1,432,226
Contributions	82,287	89,291	(7,004)	87,378	(5,091)	95,826
Program Income	91,968	105,339	(13,371)	72,224	19,744	54,322
Rental Income	343,519	363,334	(19,815)	391,147	(47,628)	467,476
Other Income	75,081	42,579	32,502	30,393	44,687	35,500
Foundation Contribution	-	55,000	(55,000)	69,000	(69,000)	69,000
<b>Total Operating Income</b>	<b>1,840,550</b>	<b>1,870,877</b>	<b>(30,327)</b>	<b>1,940,100</b>	<b>(99,551)</b>	<b>2,154,350</b>
<b>Operating Costs</b>						
Payroll Expenses	1,341,238	1,335,436	(5,802)	1,323,059	(18,179)	1,634,155
Reimbursible Expenses	2,320	119,463	117,143	-	(2,320)	
Occupancy Expense	224,363	208,982	(15,381)	219,649	(4,714)	258,151
Program Expense	187,027	242,349	55,323	215,925	28,898	269,723
Rental Expense	17,685	15,771	(1,914)	15,600	(2,085)	18,720
Administration Expense	53,681	43,768	(9,913)	57,234	3,553	60,760
Other Expense	760	2,754	1,994	2,700	1,940	2,700
<b>Total Operating Costs</b>	<b>1,827,074</b>	<b>1,968,523</b>	<b>141,450</b>	<b>1,834,168</b>	<b>7,094</b>	<b>2,244,209</b>
<b>Net Church Operations</b>	<b>13,476</b>	<b>(97,646)</b>	<b>111,122</b>	<b>105,932</b>	<b>(92,457)</b>	<b>(89,859)</b>
<b>Reserve Account Deposits</b>						
Annual Operating Reserve	34,722	40,003	5,280	38,580	3,858	
<b>Total Reserve Deposits</b>	<b>34,722</b>	<b>40,003</b>	<b>5,280</b>	<b>38,580</b>	<b>3,858</b>	<b>46,296</b>
<b>Net Church Operations After Reserve Deposits</b>	<b>(21,246)</b>	<b>(137,649)</b>	<b>116,402</b>	<b>67,352</b>	<b>(88,599)</b>	<b>(136,155)</b>
<b>Investment Income</b>						
Dividend & Interest Income	737	653	84	-	737	
Unrealized Stock Gain (Loss)	-	1,771	(1,771)	-	-	
<b>Net Investment Income (Loss)</b>	<b>737</b>	<b>2,424</b>	<b>(1,686)</b>	<b>-</b>	<b>737</b>	
<b>Operating Surplus (Deficit)</b>	<b>(20,509)</b>	<b>(135,225)</b>	<b>114,716</b>	<b>67,352</b>	<b>(87,862)</b>	
<b>Reserve Account Transfers</b>						<b>136,155</b>
<b>Total Reserve Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Church Operations After Reserve Deposits</b>	<b>(20,509)</b>	<b>(135,225)</b>	<b>114,716</b>	<b>67,352</b>	<b>(87,862)</b>	
Reimbursible Expenses	2,320				2,320	
<b>Net Cash Effect</b>	<b>(18,189)</b>	<b>(135,225)</b>	<b>114,716</b>	<b>67,352</b>	<b>(85,542)</b>	
<b>Budgeted Surplus (Deficit)</b>						<b>-</b>
<b>PPP Funding Received 4/23/2020</b>	<b>275,421</b>					
<b>Wages 4/30/2020</b>	<b>(95,095)</b>					
<b>Pension 4/30/2020</b>	<b>(10,617)</b>					
<b>Net Cash Effect After PPP</b>	<b>151,520</b>					

**First Unitarian Church  
Monthly Operating Summary  
4/30/2020**

	OPERATIONS CURRENT MONTH	OPERATIONS PREVIOUS MONTH	OPERATIONS MO to MO VARIANCE	BUDGET CURRENT MONTH	BUDGET VARIANCE
<b>Church Operations</b>					
<b>Operating Income</b>					
Pledge Income	83,012	117,603	(34,591)	85,990	(2,978)
Contributions	19,377	2,617	16,760	5,870	13,507
Program Income	6,432	1,329	5,103	3,675	2,757
Rental Income	27,108	29,756	(2,648)	38,165	(11,057)
Other Income	(25,947)	35,824	(61,771)	2,390	(28,337)
Transfer from Foundation	-	-	-	69,000	(69,000)
<b>Total Operating Income</b>	<b>109,983</b>	<b>187,130</b>	<b>(77,147)</b>	<b>205,090</b>	<b>(95,108)</b>
<b>Operating Costs</b>					
Payroll Expenses	131,906	140,919	9,012	131,716	(191)
Occupancy Expense	25,209	20,796	(4,412)	23,830	(1,379)
Program Expense	15,119	15,383	264	18,962	3,843
Rental Expense	625	700	75	1,560	935
Administration Expense	2,987	6,370	3,384	4,528	1,541
<b>Total Operating Costs</b>	<b>175,845</b>	<b>184,168</b>	<b>8,323</b>	<b>180,595</b>	<b>4,749</b>
<b>Net Church Operations</b>	<b>(65,863)</b>	<b>2,962</b>	<b>(68,824)</b>	<b>24,495</b>	<b>(90,358)</b>
<b>Reserve Account Deposits</b>					
Annual Operating Reserve	-	3,858	3,858	3,858	3,858
<b>Total Reserve Deposits</b>	<b>-</b>	<b>3,858</b>	<b>3,858</b>	<b>3,858</b>	<b>3,858</b>
<b>Net Church Operations After Reserve Deposits</b>	<b>(65,863)</b>	<b>(896)</b>	<b>(64,966)</b>	<b>20,637</b>	<b>(86,500)</b>
<b>Investment Income</b>					
Dividend & Interest Income	207	285	78	-	207
<b>Net Investment Income (Loss)</b>	<b>207</b>	<b>285</b>	<b>78</b>	<b>-</b>	<b>207</b>
<b>Operating Surplus (Deficit)</b>	<b>(65,656)</b>	<b>(612)</b>	<b>(64,889)</b>	<b>20,637</b>	<b>(86,293)</b>
<b>Reserve Account Deposits</b>					
<b>Total Reserve Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Church Operations After Reserve Deposits</b>	<b>(65,656)</b>	<b>(612)</b>	<b>(64,889)</b>	<b>20,637</b>	<b>(86,293)</b>
<b>PPP Funding Received 4/23/2020</b>	<b>275,421</b>				
<b>Wages 4/30/2020</b>	<b>(95,095)</b>				
<b>Pension 4/30/2020</b>	<b>(10,617)</b>				
<b>Net Cash Effect</b>	<b>104,053</b>				

<b>First Unitarian Church</b>						
<b>Dashboard Report</b>						
April 2020						
<b>CAMPAIGN MONTHLY TRACKING</b>						
<b>Pledge Drive Statistics</b>	<b>2020 AFD</b>	<b>2019 AFD</b>	<b>2018 AFD</b>	<b>2017 AFD</b>		
<b>As Of</b>	<b>04/30/20</b>	<b>04/30/19</b>	<b>04/30/18</b>	<b>04/30/17</b>		
<b>All Members--</b>						
Pledge Goal	1,600,000	1,506,750	1,459,000	1,545,000		
Pledges Received	1,458,004	1,447,246	1,445,579	1,416,541		
				-		
Percent of Goal	91.13%	96.05%	99.08%	91.69%		
Pledging Households	878	887	950	974		
Average Pledge Received	1,670	1,624	1,525	1,461		
Payments Received	631,147	600,329	619,918	580,058		
Percent of Pledge	43.3%	41.5%	42.9%	40.9%		
<b>Attendance</b>	<b>Apr 2020</b>	<b>'Apr 2019</b>		<b>*Apr 2018</b>	<b>** Apr2017</b>	
For the month (in sanctuary + livestream)	3,641	3,376	7.85%	4,343	4,514	
Total LiveStream (included above)	**3641	436	#VALUE!	696	566	
Total for the Fiscal Year	26,908	28,949	-7.05%	30,398	35,304	
Average per Sunday for month	910	844	7.85%	869	903	
Average per Sunday YTD	626	658	-4.89%	707	802	
<b>** = 5-Sunday month</b>						
Christmas Eve/Solstice	1259/247	1,556		**Easter = 1146		
<b>New Members</b>	<b>Jul '19 -Jun '20</b>		<b>Jul '18 - Jun '19</b>			
Enrolled	42	7.69%	39			
Number of Pledges Received	29	20.83%	24			
Total Amount of Pledges Received	31,341	-5.12%	33,033			
Average Pledge	1,081	-21.48%	1,376			
<b>Plate Contributions</b>	<b>FY20</b>	<b>Recipient(s)</b>		<b>FY20</b>	<b>Recipient(s)</b>	
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	8,947	Beinestar
Nov	3,062	Portland United Against Hate		May		
Dec	6,493	FirstU Emergency Fund		Jun		
				Fiscal YTD	41,049	

First Unitarian Church of Portland

Cash/Securities Balances

April 30, 2020

		March 31, 2020		April 30, 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	174,422.49	181,350.76	355,773.25						-				
	<b>Sub-Total Operating Fund</b>	<b>174,422.49</b>		<b>355,773.25</b>	<b>11,676.66</b>	<b>133,421.19</b>	<b>210,675.40</b>			-		-	-	-
3412	Annual Operating Reserve	38,984.79	-	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	19,441.56	-	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	100.00	19,271.89			19,271.89							
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	48,935.00	-	48,935.00			48,935.00							
1010-49	Program Designated	168,532.06	6,099.44	174,631.50		174,631.50								
	<b>Sub-Total Reserve Funds</b>	<b>594,940.75</b>	<b>15,159.92</b>	<b>610,100.67</b>	<b>-</b>	<b>-</b>	<b>610,100.67</b>			-	-	-	-	-
30	General Capital													
34	Buchan Bldg Capital	14,028.00	1,322.00	15,350.00		15,350.00								
	<b>Sub-Total Capital Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			-	-	-	-	-
41	Chesney-Deale (Intern Minister)	74,765.54	27.45	74,792.99				58,759.44				16,033.55		
42	MJS Lecture Series	129,294.61	9,121.10	138,415.71									138,415.71	
43	Hessler-Deale (Women in Ministry)	20,990.54	359.38	21,349.92				10,530.50				10,819.42		
46	Anniversary	15,167.67	1.28	15,168.95										15,168.95
50	Slegers Fund for Music Ministry	32,604.86	-	32,604.86				32,604.86						
1035-10	State Unemployment Insurance	22,342.51	0.92	22,343.43					0.14		22,343.43			
	<b>Sub-Total Restricted Funds</b>	<b>312,883.56</b>	<b>(8,207.56)</b>	<b>304,676.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,894.80</b>	<b>0.14</b>	<b>-</b>	<b>22,343.43</b>	<b>26,852.97</b>	<b>138,415.71</b>	<b>15,168.95</b>
	<b>Total All Funds</b>	<b>1,082,246.80</b>	<b>188,303.12</b>	<b>1,270,549.92</b>	<b>11,676.66</b>	<b>323,402.69</b>	<b>820,776.07</b>	<b>101,894.80</b>	<b>0.14</b>	<b>-</b>	<b>22,343.43</b>	<b>26,852.97</b>	<b>138,415.71</b>	<b>15,168.95</b>
	<b>Per Bank Rec.</b>	<b>\$1,264,806.86</b>	<b>188,303.12</b>	<b>1,460,531.42</b>	<b>11,676.66</b>	<b>323,402.69</b>	<b>820,776.07</b>	<b>101,894.80</b>	<b>0.14</b>	<b>-</b>	<b>22,343.43</b>	<b>26,852.97</b>	<b>138,415.71</b>	<b>15,168.95</b>
	Petty Cash	500.00		500.00										
		1,265,306.86	\$195,724.56	\$1,461,031.42										
	<b>Lines of Credit</b>			\$1,461,031.42										
				\$0.00										

\*J9 shows the remaining balance of \$169,710 to spend on the PPP funds  
 \*I9 balance includes the transfer of \$105,712 to cover approved payroll costs for April

## ***First Unitarian Church***

Statement of Cash Flows	
For the Month Ending 4/30/2020	
<b>Beginning Cash &amp; Equivalents Balance</b>	<b>1,265,744.06</b>
<b>Receipts</b>	
Pledges & Contributions Received	102,389.49
Rents Received	27,107.50
Program Receipts	17,951.78
Miscellaneous Receipts	249,474.28
Interest/Gain-Loss on Investments	9,761.33
Increase/Decrease Accounts Receivable	(12,425.95)
Buchan Building Receipts	1,322.00
<b>Total Receipts</b>	<b>395,580.43</b>
<b>Payments</b>	
Payroll/Taxes/Benefits	(131,906.34)
Operating Expenses	(43,083.74)
Program Expenses	(6,313.89)
Increase/Decrease Prepaid Expenses	(71.62)
Increase/Decrease Accounts Payable	(18,763.14)
Miscellaneous Expenses	(154.34)
<b>Total Payments</b>	<b>(200,293)</b>
<b>Net Cash In/(Out)</b>	<b>195,287.36</b>
<b>Ending Cash &amp; Equivalents Balance</b>	<b>1,461,031.42</b>



**First Unitarian Church**

**Notes to Financials -April 2020 (department transactions greater than \$2,000)**

**OPERATING INCOME**

Pledge income	below budget YTD; includes non-pledge	(42,263)
	above budget for the month; includes contributions	(2,978)
Social Justice		
Donations received	from corporate matching	6,657
Rental Income		
Tenants		26,807
Events		-
Other Income		
Sexton reimbursement from renters' events		-
General & Administration		
Refund from Church Mutual Ins	for building damage ; received in Mar	25,690
	paid to Kennedy Restoration	(25,690)

**OPERATING COSTS**

Occupancy		
Contract services		3,932
Utilities		9,056
Repairs & Maintenance		11,682
Rentals		
Refunds	for cancelled events	14,643
Family Camp		
Refunds		5,380

**DASHBOARD**

New members		3
New pledges received		2

**CASH/SECURITIES BALANCE**

Buchan Building Capital (Burn the Mortgage)	payments received in Feb	3,976.00	
	transferred to Foundation**	0.00	Schwab office closed
	payments received in Mar	10,052.00	
	payments received in Apr	1,322.00	
	Balance as of 04/30/2020	15,350.00	
	** to be transferred to Foundation when office activities resume		
MJS Lecture Series	investment gain	9,121	
Fund 49 (Designated)			
Auction	balance as of 01/31/2020	5,589.00	

**OTHER**

Payroll Protection Program	Funding received 4/23/2020; to be used within 8-week period (6/19/2020 (see related notes in YTD Summary and Cash Flow Worksheet	275,421
----------------------------	---	---------

**First Unitarian Church  
Finance Committee Minutes  
May 26, 2020**

**Attending:**

Committee Members: Leila Wrathall, Kathy Ludlow, Andy Wilson

Non-Voting Board Members, Committee Members and Congregants: Ed McClaran, Stan Jewett, Jo Ann Foor, Mindy Clark, Linda Craig, Alan Comnes

Staff: Kathryn Estey, Zaida Cooper, Rev. Bill

**Call to Order:** 5:00 pm

**Reading:** Andy provided a reading.

**Date and Time for Next Regular Meeting:** June 23, 2020; 5:00 – 6:30 PM (tentative)

**Announcements and Reports:**

Leila reviewed Agenda.

**Motions/Approval:**

**M/S/C:** Approve April Minutes, as amended (see attached page 1, amendments in italic).

**April 30, 2020 Financial Review - Discussion**

<b>April - 2020</b>	<b>YTD</b>	<b>Budget YTD*</b>
<b>Operating Income</b>	\$ 1,840,550	\$ 1,940,100
<b>Operating Costs</b>	\$ 1,827,074	\$ 1,834,168
<b>Reserve Deposits</b>	\$ 34,722	\$ 38,580
<b>Investment</b>	\$ 737	--
<b>Reimbursable Exps</b>	<b>\$ 2,320</b>	--
<b>Net Cash Effect</b>	\$ (18,189)	\$ 67,352
<b>Net Cash Effect with PPP</b>	\$ 151,520	

\*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: April Financial Report:** April financial report is mixed. Pledges for the period from January through April are above last year, but April pledges are about \$34,000 below March's. The church received a loan of \$275,421 from the Payroll Protection Program which Zaida projects they should be able to spend by mid-June. Staff have been guaranteed that they will be paid through the end loan period. (Note: Rev. Bill and Kathryn previously shared that they project the church will qualify for loan forgiveness under this program.)

Sunday service donations raised over \$9,000 for Bienestar and in March over \$18,000 for the Church's Emergency Fund (Note: all of collection in March went to Emergency Fund). The church met with NW

Academy recently. They will be following Portland Public Schools' decision about school in the fall. It is possible that they will need the Buchan basement to achieve social distancing. NW Academy seems to be willing to pay for costs of extra cleaning, etc. related to Covid-19. No change in paying monthly lease unless the church hears differently. The church paid Kennedy Restoration for the work it did on the 2<sup>nd</sup> Buchan sprinkler leak.

Net Cash effect is negative this month. Post meeting note, Annual reserve transfer was not made in April, will be transferred in May. The ET will be monitoring the pledge and other income.

### **Updates – Kathryn and Rev. Bill**

**Church Updates & Church Year 2020-2021:** Sunday attendance thus far is holding steady at over 750 devices. This doesn't tell us how many people are at each device. Per recent email, the church services will be online next year, this could change if miracle occurs or vaccine is available.

Outside In will continue to use the Buchan reception through mid-August for its Food Bank. Rest of Social Justice work is still strong. There will be a major SJ program online in conjunction with the Voting Program. This will include training on how to engage people with different views.

The program staff will be doing some work on intentional programming especially at the end of June. One thought is to have a service for families and children prior to the regular Sunday church service. Figuring out how to reach out online to children, especially the kindergarteners is a challenge. Also considering possible post-Sunday service Zoom coffee hour. YRUU is one of two youth learning community groups that has connected very successfully using technology. Kerry Heinze has become a pro at helping congregants connect with technology.

Two Sunday services in June will feature General Assembly programs, one of which will be the Service of the Living Tradition.

### **Online AFD – Discussion:**

- Staff will start AFD planning this week.
- Considering starting early in advance of election.
- Not sure how AFD will be affected by Covid-19 or the challenges that exist, they can come up with educated guesses.
  - Rev. Bill thinks we are in midst of economic cycle that could be as deep as 1930's
  - Lucky that many congregants have secure income
- Rental income will be impacted.
  - Could we shut down part of campus, possibility save money e.g. utilities. With NW Academy meeting in person, utility savings won't be as big & closing buildings not realistic. Small utilities savings currently.
- Can decrease parking costs next year with online services.
- Treat AFD like mini-capital campaign, have early silent portion talking to higher donors directly and those with ability to increase pledges.
- Question – how do we replicate excitement of celebration Sunday & ritual of putting pledge envelope in basket?
- Do Covid-19 boost, like OPB & others, and ask donors to give more if possible.

- Concern about donor fatigue and noisy competitive environment with everyone asking for money.
  - How do we create a message that cuts through the noise?
  - Scholarship program for people unable to give.
  - Want to ensure everyone's dignity is preserved.
  - Church isn't here just for those with ability to give.
- Get video clips or testimonials from early givers to show during services.
- Subset of givers will want to know about changes in budget to address Covid-19.
- Greater approach to looking at how people are connected to church activities, e.g. though Wellspring, SJ groups, RE, choir
  - Use these connections to help approach congregants for AFD
  - Point that some people in e.g. SJ who are leaders feel connected to the activity not to the church.
- Hold music and worship services online, not necessarily easy task.
- Could have small ticker tape on bottom of screen during service that allows people to make comments during AFD.

Jo Ann Foor agreed to do open and closing reading next meeting.

Andy read closing words.

Open congregant portion of meeting ended 6:06 pm.

Board only discussion with Rev. Bill and Kathryn about projections for next year.

Meeting adjourned 6:35 pm

## 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, *Linda Craig*

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**

<b>March-2020</b>	<b>YTD</b>	<b>Budget YTD*</b>
<b>Operating Income</b>	\$ 1,730,567	\$ <b>1,735,010</b>
<b>Operating Costs</b>	\$ 1,651,220	\$ 1,653,573
<b>Reserve Deposits</b>	\$ 34,722	\$ 34,722
<b>Investment</b>	\$ 530	--
<b>Reimbursable Exps</b>	\$ <b>2,320</b>	--
<b>Net Cash Effect</b>	\$ 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 2<sup>nd</sup> 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**