

First Unitarian Church of Portland

Board of Trustees Meeting - September 3, 2020 – Agenda

Board (only) Deepening 6:30, Board Meeting - 7 - 9pm - Zoom call – link

Join Zoom Meeting

<https://us02web.zoom.us/j/85380550183?pwd=L2xOZWFIYkhSUmlOSWdreVJpQlduZz09>

Meeting ID: 853 8055 0183

Passcode: 425452

One tap mobile

+16699006833,,85380550183# US (San Jose)

+12532158782,,85380550183# US (Tacoma)

Board Meeting

6:30 Deepening/Check-in

7:00 **Convene**
Opening Words –
Determine Quorum
Process Observer Review
Review Agenda
Review and Approve Previous Meeting Minutes

7:10 **Congregant Comment Period**

7:20 **Updates**
ET Update

7:45 **Consent Agenda**
Accept Annual Ballot Results - May 17, 2020

- We received envelopes from 508 voting members.
- Not every envelope contained both pages of voting options.
- Board of Trustees:
 - Alan Comnes - 494
 - Caitlynn Hill - 494
 - Adam House - 495
 - Marilyn Mays - 496
- Foundation Board
 - Mabsie Walters - 456

First Unitarian Church of Portland

Board of Trustees Meeting - September 3, 2020 – Agenda

Board (only) Deepening 6:30, Board Meeting - 7 - 9pm - Zoom call – link

Annual Ballot (continued)

- Nominating Committee:
 - Julie Grice - 496
 - Amy Norcom - 495
 - Steven Storla - 495
- Annual Operating Budget:
 - Yes - 488
 - No - 11
- Amendments to Articles of Incorporation:
 - Article #1 –
 - yes - 472
 - no - 1
 - Article #2 –
 - yes - 460
 - no - 12
- Amendments to Bylaws:
 - #1 –
 - yes – 473
 - no - 5
 - #2 –
 - yes – 459
 - no - 15
 - #3 –
 - yes – 447
 - no – 23

Submitted by the Board of Trustees Ballot-Counting Team: Mindy Clark, Kathy Ludlow, Barbara Morrison, Randy Russell, Andy Wilson, Leila Wrathall

- 7:50 **Generative Discussion**
Evaluation of Ministry FY '19 - '20
- 8:50 **Meeting Wrap-up**
Communications Check
Process Observations
Closing Words –
- 9:00 Adjourn

**First Unitarian Church Portland Oregon
Board of Trustees Meeting Minutes – DRAFT
June 4, 2020**

(Conducted via zoom meeting)

Board members present: Mindy Clark, Alan Comnes, Cindy Cumfer, Ryan Deibert, Theo Harper, Caitlynn Hill, Adam House, Marilyn Mays, Barbara Morrison, Brad Taylor, Andy Wilson, Leila Wrathall

Board members absent: None

Ex officio board members present: Kathy Ludlow, Andy Parker, Randy Russell

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

Timekeeper: Brad Taylor

Assistant note taker: Dotti Chidester

Process Observer: Theo Harper

Congregants present: None

The board meeting convened at 7:12 PM.

Opening words: Theo read a poem by Joy Harjo, “For Calling the Spirit Back from Wandering the Earth in Its Human Feet.”

Kathy determined there was a quorum.

Process observer review:

No notes to share from last month.

Review agenda:

Agenda was reviewed. Approval of the board representatives to the Foundation Board, Leila Wrathall and Adam House, was added to the consent agenda. Discussion of postponing the audit was moved to the discussion agenda.

Review and Approve previous meeting’s minutes:

Randy Russell moved and Brad Taylor seconded a motion to approve the minutes. The motion carried with a unanimous vote.

▪ **Congregant Comment:**

None.

Dates to calendar

- June 9: Google docs training for board, 7PM
- June 11: A Board work session facilitated by Susan Beaumont (4-5:30 PM)
- June 24-28: General Assembly (virtual this year). \$150 to register, can be reimbursed if signed up as delegate.
- July 2 - Presentation by Real Estate Development Task Force to Board of "Phase 0" findings
- Summer - mini-retreat?
- August - Assessment of Ministry
- Aug 28/29 - Board Retreat

ET updates

- Much of the work of the church in the last week has been centered on the response to the killing in Minneapolis, beginning with Sunday service (950 tuned into service, 250 have viewed it since)
- On Sunday, the congregation experimented with post-service caucus or affinity spaces (one for people who identify as white, led by Tom Disrud and Dana Buhl, and one for people who identify as Black, Indigenous and People of Color (BIPOC), led by Bill Sinkford and congregant Lia Nagase).
 - The sessions went extremely well and were very well received.
 - Ministers and staff are following up with several individuals who identify as white, but wanted to experience the BIPOC space. Some of those individuals experienced the dividing of the congregation as "a return to segregation."
 - Caucusing by racial identity for work like this is not new – It's very common in many progressive spaces – and we have used caucus spaces extensively in the church for a long time (Men's Group, Pride Group, etc.).
 - Zoom was maxed out at 100 quite quickly for the white affinity group, with 17 who joined BIPOC group.
- Work on the response to the killing in Minneapolis has continued through the week, with Dana involved in supporting local protests, Bill's blog. Bill specifically notes hope in the protests across generations, racial divides, queer and straight.
- Bill has received over 70 messages from congregants regarding last week's service – more than twice vs. any other service. This reflects depth of how this issue is being felt.
- What is the Board hearing from other congregants that it would be helpful for Bill to hear?
 - Anything I've heard is positive. I'm seeing people who don't typically attend church, but they are listening to recent sermons.
 - From my wellspring group: feeling very well held by the ministry in the church right now.

- From church calls to see how people are doing, many are appreciating the services and the tenor of the services.
- I used homily from Sunday as outreach and got very positive response from a friend who goes to another church. She has been unsettled, and she deeply appreciated the sermon.
- Incredibly moving for myself, and I have heard from others that they are intentionally reaching out to Sunday services for community and orientation. Hearing appreciation for live worship streamed from the sanctuary vs. pre-recorded worship produced offsite.
- I felt overwhelming sadness for Bill that he was pulled out of that time of celebration.
- Online attendance for Sunday worship is up – very robust – and increasingly spread geographically. Of the devices online through Tuesday (1200):
 - 10-12% were outside of Oregon/Portland area – higher than recent past, developing traction in virtual space that is not geographically bounded
 - We have the equivalent of a small-to-mid-sized congregation who are attending services virtually, but couldn't drive here if they wanted to.
 - People have logged in from 27 different states and a few foreign countries
- Experience of zoom breakout groups after service will be expanding.
 - Virtual coffee hour, beginning July 12 – another opportunity for connection that several churches are using. This may be an exciting way to build connections and break down barriers among congregants who may not already have connections.
- Hard at work for plans in the fall. Some of the planning will involve a shift in the timing for the annual fund drive, which will likely start with Homecoming Sunday. We're not going to have a "normal" summer – we expect attendance may remain more robust throughout the summer months. Beginning AFD early will also allow us to leave some space prior to the November election.
- RE in the fall will look quite different than in past. Not in person. Plan is to begin a family or children's chapel service prior to the adult service, so that there's something for families with kids every Sunday. Short (15-20 min) followed by breakout groups by age groupings. Staff may also occasionally mail out a craft-like activity so that kids and families maintain connection with the church.
- Bill briefly discussed the note he appended to posting a recent sermon by guest minister, Mira Mickiewicz.

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

Consent Agenda:

- It is noted for the record that, in addition to the Executive Team members, Board Officers – the Moderator, the two Vice Moderators, Treasurer and Secretary – are authorized signers on the church's Beneficial State Bank accounts.
- Approve new board members, Officers, Committee Heads, Foundation Board Liaisons for

2020/21 (see list below).

Theo Harper moved and Leila Wrathall seconded a motion to approve. The motion carried with a unanimous vote.

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

Liaisons to Foundation

Leila Wrathall

Adam House

Action Items:

- Approve deferring full audit for one year and have a financial review next year instead.

[This item was moved from Consent agenda to provide additional context/background.]

- Background:
 - Every third year, the church’s auditor conducts a full audit of church financial records and systems. In all other years, the auditor conducts a less formal review of financial records and systems.
 - This helps to prioritize financial resources, as full audits are more costly, and our audits have rarely turned up significant concerns. Our financial systems have been and remain in good shape.
 - We would be due for our audit this coming year, but our auditor suggests that we postpone it for one year. The auditor recommends this for several reasons:
 - Operations in the midst of COVID-19 have been disrupted within many organizations, and typical financial processes have been temporarily interrupted in ways that will later resolve.
 - It will be difficult for the auditor to provide extensive onsite document review, given office closures and social distance requirements.
 - We selected a new auditor this year and the auditor is still becoming fully acquainted with our financial statements and systems. A delayed audit will allow for more complete orientation.
 - Finance committee was unanimous in recommending this action.
- Board discussion:
 - Need to make a description available for others to fully understand reasoning. [These minutes will serve as a record.]
 - Communications Committee may be able to further assist with providing information to the congregation.

Cindy Cumfer moved and Randy Russel seconded a motion to approve deferring full audit for one year and have a review next year instead. The motion carried with a unanimous vote.

- The ET seeks board authorization to pay invoice of \$22,231.10 to Scott Edwards Architects out of major donor reserve fund.
 - Background:
 - The board had previously authorized the ET to pay these expenses from anticipated 2020 auction fund proceeds, but the auction was subsequently canceled.
 - The related expenses were incurred for board-authorized activities of the Real Estate Development Task Force in furtherance of board goals
 - The major donor reserve fund currently has a balance of approximately \$47,000.
 - Board discussion:
 - Question: Some people made contributions in lieu of auction (total <\$8,000), should we use that first?
 - ET prefers to pay from a major donor fund and to reserve “in lieu of auction”

proceeds for other future costs.

Leila Wrathall moved and Mindy Clark seconded a motion to approve payment of an invoice in the amount of \$22,231.10 to Scott Edwards Architects out of major donor reserve fund. The motion carried with a unanimous vote.

Closed session

At 8:09 the board went into closed session to discuss assumptions for the next church year.

At 8:47 the board resumed open session, and thanked retiring board members with a deep spirit of love and gratitude.

Communication Check:

- Not discussed

Process Observations:

- Not discussed

Closing Words: Theo read poem by Maya Angelou: "Alone"

Meeting adjourned at 9:07 pm.

**Minutes respectfully submitted: Ryan Deibert, Board Secretary First Unitarian Church
Portland Oregon
Board of Trustees Special Meeting (Conducted via Zoom meeting)
▪ Meeting Minutes – DRAFT
June 18, 2020**

Board members present: Mindy Clark, Alan Comnes, Cindy Cumfer, Ryan Deibert, Theo Harper, Caitlynn Hill, Adam House, Marilyn Mays, Barbara Morrison, Brad Taylor, Andy Wilson, Leila Wrathall

Board members absent: None

Ex officio board members present: Kathy Ludlow

Ministers and staff present: None

Congregants present: None

The board meeting convened at 6:32 PM.

Opening words: Kathy read a poem by Wendell Berry

Mindy determined there was a quorum.

Review agenda:

Agenda was reviewed.

Closed session

At 6:35 the board went into closed session to discuss a personnel matter and financial interests of the church.

At 7:46 the board resumed open session.

Action Items:

Theo Harper moved and Brad Taylor seconded a motion to ask Rev. Bill Sinkford to remain as the Senior Minister of First Unitarian Church of Portland through the end of the 2021-22 church year. The motion carried with a unanimous vote.

Closing Words: Kathy shared reading by Jiddu Krishnamurti

Meeting adjourned at 7:49 pm.

Minutes respectfully submitted: Ryan Deibert, Board Secretary

THE EVALUATION OF THE MINISTRY OF FIRST UNITARIAN CHURCH OF PORTLAND, OREGON, 2019-20

Conducted jointly by the Board of Trustees, Senior Minister Rev. Bill Sinkford, and Rev. Tom Disrud and Kathryn Estey of the Executive Team¹

BACKGROUND

The bylaws of First Unitarian Church, Article III, Section 5, require the Board, the Senior Minister, and the Executive Team (ET) to annually conduct a joint evaluation of the ministry of the church in reference to the church's mission and the policies enacted by the Board. The parties oriented their evaluation of the church's ministry to revolve around the three core elements of the mission statement of the church—creating community, spiritual deepening, and bringing our values to the larger community—and to consider an unnamed but assumed mission element, to perpetuate the church as an institution.

We prepare this Evaluation in a year in which three major occurrences affected the life of the church. The dramatic impacts of COVID on the church create a story of two churches: the church from July 1, 2019 through March 15th, 2020 and the church from March 15, 2020 through the end of the church year on June 30. Our previous move to live-stream worship a few years ago prepared First Unitarian well to transition to online only worship.

In addition, earlier in the year, Reverend Sinkford announced that he planned to retire at the end of the church year 2020-2021. The Board spent considerable time and energy deciding whether to have an interim year and opted to begin the search process this year. After meetings with the congregation and with assistance from the Nominating Committee, the Board appointed a Search Committee. However, in recognition of the need for continuity and the uncertainties of attempting a ministerial search in a COVID world, the Board later asked Rev. Sinkford to delay retirement one additional year and he agreed.

In May, the massive worldwide response to police murders of Black people of all genders re-ordered priorities in our justice work and reframed justice work nationally in ways we could not have predicted at the beginning of the year. Our congregational work on the culture of White supremacy and our racial justice work in our Social Justice programs has helped ground our response to the opening for change made possible by the unavoidable need for anti-racist transformation here in Portland and in the nation. In addition to substantial involvement in the protests by many congregants, First Unitarian

Church was a plaintiff in a lawsuit brought to pressure the federal government to remove from Portland security personnel who inhibited the right to protest.

¹ The Board of Trustees consists of twelve voting members who are elected by the voting members of the church and the two called ministers, Senior Minister Rev. Bill Sinkford and Associate Minister Rev. Tom Disrud, who are nonvoting members of the Board. The Senior Minister names an Executive Team to manage the church operations. The Executive Team is composed of Rev. Bill Sinkford, Rev. Tom Disrud and Church Administrator, Kathryn Estey

The parties reviewed the Executive Team’s annual report, information from the Executive Team, observations from Rev. Sinkford in response to a query from the Governance Committee about areas in which he and the Executive Team believe the church has performed well, and information from the Foundation, Nominating Committee, Alliance, and various Board Committees in preparing this evaluation. The parties elected not to conduct a congregational survey this year, in part because at the time the decision was made, we expected the Ministerial Search Committee to conduct a congregational survey and because we do not believe a yearly survey is always necessary. The parties did review the results of the congregational survey of 2019 for helpful information.

MISSION

The mission of First Unitarian Church 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. The Board believes that there is an implicit mission element—to sustain the church as an institution.

1. CREATING A WELCOMING COMMUNITY

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

Community Creation and Support

Pre-COVID

The pre-COVID church offered many avenues to support community, including Sunday Worship and social hour, and adult and young people’s classes and offerings. The church also offered a Labyrinth, two libraries, and the Beacon Bookstore. Under Rev. Tom Disrud’s leadership, First Connections classes for newer and some longer-term members continued. The church offered over 20 affinity groups that supported small group connections. Examples include the UU Men’s

Community, Women's Circles, Wellspring, the Parents and Teens group, and a Caregivers Support Group.

Our younger adult ministry continued, with volunteer assistance from community minister Rev. Abigail Clauhs and some staff hours. However, that ministry remained under-resourced. To help make possible engagement by younger adult families with young children, the church did offer childcare every Sunday after worship.

The church has had traditional and important successes in being a safe and welcoming place, especially for gay and lesbian individuals and families. Welcome for the variety of gender identities and expressions continues to be a growing edge. We now regularly name pronouns, and are transitioning more bathrooms into gender neutral facilities, (though the signage remains paper at this writing). Programs for queer individuals are becoming an important part of our ministry and entry point for younger adults. The church was proud to host the city-wide Transgender Day of Remembrance Service in November 2019 and pleased to be asked to host again in 2020. The Church also hosted a community-wide Igniting Voices Performance and night market that featured the stories of transgender people from a variety of generations. The church embarked on the new Welcoming Congregation Program of the UUA.

Welcome for Black, Indigenous and POC individuals and families, not a traditional strength of the church, was enhanced by a regular gathering of BIPOC individuals, under lay leadership, and continued focus on dismantling the culture of White supremacy from the pulpit and among leadership groups.

Last year, the survey found that congregants felt very welcome and felt somewhat connected to the church. The largest difference in response was among those who were very new to the church (less than one year), who reported feeling less connected than those who had attended First Church for 5-10 years and 10 years or more.

In response, the First Connections invitations to visitors and newer members of the community were designed to enhance the church's capacity to welcome. More visible programming around racial justice and gender identity were becoming the primary entry points to the community, in addition to Family Ministries.

The Alliance of First Unitarian Church, organized in 1865 to start First Unitarian Church and which remains an affiliated organization to the church and open to all in our faith community, provides regular opportunities for fellowship, life-long learning and spiritual growth for its members, as well as service to the church and larger fellowship. The Alliance

membership has grown, with 28 new members this year, including more men and a younger average age. This year the Alliance held nine luncheon programs with speakers from the church and the community, including a number of the leaders of our Social Justice programs. Average attendance at catered luncheons was 102 and 88 at brown bag luncheons.

The Alliance also enhances community by providing Memorial Service support when an Alliance member, a significant person in their family, or a person with a close connection to The Alliance dies. This year 29 members of The Alliance served on the Memorial Committee and offered services for three memorials.

Post- COVID

After the COVID crisis shut down in-person participation in church activities, the church conducted three rounds of calls to everyone in the congregation as a means of staying connected.

The first occurred in the latter half of March, the second in the latter half of May. Callers checked in on how congregants were doing pastorally, including financial hardships the church could help with and offers for one-on-one pastoral care; and asked how people were connecting to the online worship. The church conducted another round of calls in August 2020.

The church also began sending more frequent written electronic communications to congregants including regular "Staying Connected" emails from ministers and program leaders. The ministers began a weekly "Coffee Hour with the Ministers" once each week.

Some of our Adult Programming was already transitioning online. Everything abruptly moved online in March. The Zoom technology has been a blessing but Zoom has its limits. Online community has posed challenges for important elements of our community. The choirs, for whom singing together is so important, have experienced a great loss. The religious education community, especially families with younger children, have also not been well served. We have plans to address these challenges in the fall. Congregants also missed the post-service social hour. This summer the Church is experimenting with a virtual social hour on zoom.

Democratic Community

Our welcoming community is a democratic one, in which voting members call the Senior Minister, control the Articles and Bylaws, vote for the Board and Nominating Committee, and approve the annual budget and certain other items of major importance to the church.

Because we are a large church, the church uses policy-based governance in which the Executive Team and the Board work collaboratively to govern the church. The Board self-evaluation this year found unanimous agreement between the entire elected Board, the Senior Minister, and the other members of the ET that the parties worked together collaboratively in a covenantal relationship with great success.

The Board strives to be transparent and to offer opportunities for congregant input. Board meetings are open, with special exceptions, and the Board informs the congregation in advance about Board meetings and provides access to Board minutes to interested congregants. The Board, the Senior Minister, and the other members of the ET continued their efforts to improve communications with congregants. The Board held congregant forums to inform the congregation about Board activities and to get congregant input and special forums to educate the congregation and answer questions about the transition process and the Ministerial Search Committee; the Communication Committee met with a number of church groups to converse about Board work; and the Finance Committee also encouraged congregant involvement. Rev. Sinkford continued his periodic Q and A sessions with congregants, offering three this year. The Board Moderator provided a regular Moderator letter apprising congregants of what the Board was doing, and the Communications Committee responded to letters sent to the Board by congregants.

2. PROMOTE LIFELONG SPIRITUAL GROWTH

The church strives to promote love, reason and freedom in religion and to promote lifelong spiritual growth. The parties understand that this element means that First Unitarian offers opportunities, across the lifespan, for spiritual deepening, learning, and understanding grounded in love, reason and freedom in religion. Congregants last year believed very strongly that the church promotes love, reason and freedom in religion, giving it a 4.38 rating, with little apparent difference across demographic groups and identities.

Worship

Pre-COVID

Through March, the quality of worship and the wide range of programs offered in the various ministries of the church were maintained. Despite positive energy, however, worship attendance was down noticeably (-12% vs prior year). This was especially true for the 9:15 service which sometimes felt almost empty. Data from other large UU congregations indicates that we were not alone. In fact, First Unitarian continued to be the largest in-person UU congregation (measured by attendance) and has fared better than other UU congregations. Still, the declines in attendance were of real concern. So, too, were flat fund-raising results and a reduced number of individuals and families making pledges.

Although the church has lived-streamed worship for several years and online “attendance” had grown to 15%, almost all programming and ministries were in-person, relying on the space and hospitality made possible by our block-sized campus.

POST-COVID

On March 15, 2020, in response to Gov. Brown’s shut-down order, First Unitarian moved to online only worship and soon closed the campus. Initially, the closure was announced through June of 2020, but it soon was extended through June 2021.

This transition has had numerous impacts, but by far the most important to note is that when we return to in-person community life, we will not return to the church that we left. There is a new church that is emerging, the outlines of which are only now beginning to be visible.

Rev. Sinkford's farsightedness in installing screens and live-streaming worship several years ago so that those unable to attend could view the service paid a huge dividend when COVID required church service closure. First Unitarian was well positioned to move to online only worship. We were already using the screens and live-streaming worship, we had both the hardware and the staff in-place to make the shift.

We experienced significantly increased attendance/viewership immediately. The website's broadcast capacity was exceeded the first online only Sunday. Through June, attendance (online) grew 22% vs year ago. Online attendance measures devices connected, not humans. The conventional wisdom is that half of those devices are being watched by more than one adult. Using that as an estimate, attendance would be considered to have doubled vs. year ago. On Easter, with almost 1200 devices tuned in, we probably had 2000 adults in attendance. Additional viewing of the services through the week can reach 50% of Sunday attendance. Most of that virtual attendance is in Metro Portland. But we have regular attendance from individuals and families in 30 states and several foreign countries.

Most congregations (UU and otherwise) that were not already live streaming found a way to use Zoom to gather in worship, with most or all of the service pre-recorded. Our worship is live, using only a few recorded elements. The "Praise Singer" quartet provides powerful live music. The quality of our online worship is consistently praised by members and visitors. Other UU churches also report increases in attendance online Post-COVID, but the extent of our online reach seems truly unusual.

Other Spiritual Growth Opportunities and Challenges

Pre-COVID

The transition from program-focused to mission-driven church was well underway this year. Program Leaders collaborate more effectively and own more of the totality of our ministry. One primary focus through the fall was the creation of more intergenerational worship. We were having some real success: the ancestry "quilt" across the front of the chancel is perhaps the best example, but the worship featuring the Rosa Parks story for both young people and then for adults in the sermon provided another model. We used the Christmas Pageant for worship on the Sunday prior to Christmas.

Discernment continued in Family Ministries. Trends away from grade-based classes and steadily decreasing numbers of young people who attend regularly, week-after-week, call many of our traditional patterns in religious education for children into question. Rethinking of

curriculum, the role of chapel services and the Together Time model for the presence of young people in the sanctuary were all being questioned. Summer RE classes had already transitioned to the Chalice Camp model, which was small but well received in its first summer (2019).

Faith Development for adults continued to center on the successful and popular Wellspring Program. We had another successful Seminary for a Day, featuring Rev. Rob Hardies and programming on spiritual practice. Programs focused on identities and justice making were well attended and well-received.

Post-COVID

On March 15 Zoom became the delivery vehicle for all of our programming. Chalice Camp was cancelled for summer 2020. Despite steep learning curves, this virtual technology has worked well for adults and youth. The attempt to conduct RE classes for younger members of the community via Zoom, however, has been mixed at best.

Cassandra Scheffman is well networked with other UU religious educators. We are not the only congregation looking for effective options for ministry to families with children. During the shutdown, additional requests for parents to be religious educators for their children felt like one more demand on parents already called to become schoolteachers as well.

Plans are in development to introduce a short Family Chapel before the 10:15 online worship every Sunday. This may well be followed by Zoom breakouts, again short. Plans are also in development for a monthly mailing (yes, physical mail) of material or a project that children (and parents) can do as time permits.

These plans are hopeful, but we will be monitoring success as the year unfolds.

3. ACT FOR SOCIAL JUSTICE

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

Pre-COVID

The parties note that the church engages in social justice work in multiple ways. Many Sunday services, especially through the sermons and music, encourage congregants to bring their spiritual values into the world.

The church has been a very strong witness for conscience and justice in Portland and beyond. The church supports 11 social justice action groups, including very active Immigrant Justice, Ending Mass Incarceration/Advancing Racial Justice, Peace Action, and Community for the Earth action groups. The new Speaking of Justice newsletter is well established. The church also maintains five service programs. Our ministers are involved with these groups and Rev. Sinkford has been more visible this year in positions of public witness. Hundreds of congregants participate in these groups. The social justice leaders are working to de-silo our ministries. One example this year has been increased collaboration between social justice and adult education. Another example has been the Social Justice Council's development of a Social Justice Covenant.

The church collaborates with 25 interfaith and community partners and provides meeting space for 12 of these groups. The church also shares half of its plate collection each month with an organization in concert with our mission, more than \$50,000 in total this year. The Alliance made contributions of \$5,000 to six local charitable organizations. Rev. Sinkford was elected to the Board of Ecumenical Ministries of Oregon last year.

When asked about the church's support for social justice last year, congregants gave this category its highest rating at 4.47 out of 5.0. 53% were involved in a social justice program before last year and 17% who were not involved noted that they contributed generously to the church in significant part to financially support social justice. 45% of the congregants were involved in a social justice program last year and among those who were not, 16% contributed generously to the church to financially support its social justice program. According to the 2019 survey, almost every congregant takes their social justice values into the world outside the church by talking to others about social justice issues and working with or donating to

social justice causes. The social justice program continues to be a very strong part of the church's mission and identity.

Post-COVID in the Era of Uprising

The public outrage at the police murders of Black Americans has galvanized the nation, including Portland. Black Lives Matter is the rallying cry, but it is now given voice by diverse voices on the street and even in corporate board rooms. The Uprising rejects violence toward Indigenous and Latinx folks, the trans and gender non-binary communities, the disabled, the mentally ill and the poor.

The Uprising embodies the Beloved Community that is central to the vision of First Unitarian. Our work on the culture of White supremacy gives the church some common grounding as we engage the hope being created by the broadly shared demand for justice.

The parties believe that it is time for First Unitarian to explicitly claim an anti-racist identity. Much is already in process: a group of Black, Indigenous and POC congregants now meets regularly, convened by lay leadership; Board and congregant interest in the 8th Principle opens the possibility for programming and commitment, deepening partnerships can lead us into deeper engagement with greater spiritual depth. Even the expansion of our musical vocabulary is a resource.

Re-shaping identity is always difficult work, often controversial work. However, like our nation, it is time for us to decide whether to align ourselves with the hope for an emerging justice and real movement toward the Beloved Community.

4. SUSTAIN THE CHURCH AS AN INSTITUTION

First Unitarian is an institution that has been serving Portland for more than 150 years. Its mission is one that will not be realized in the foreseeable future but is a guiding star toward which we move. To do that, we must sustain the church as an institution.

Church's Strengths

For the first time, the Board this year requested that the Executive Team reflect on the church's institutional strengths. The Board's concern was that it is easy, looking forward, to focus on problems without taking into account the organization's strengths. Our energy, decisions, and resources should be devoted to maintaining and building on our strengths as well as fixing problems. In addition, this kind of reflection may reveal important trends that may not be apparent in a numbers-only analysis. Here is a non-exclusive list of the areas identified by the Executive Team as First Unitarian's strengths:

a. *Consistent, excellent worship.* This was perhaps the most significant reality that sustained the rapid growth during Rev. Marilyn Sewell's ministry and has also allowed First Unitarian to at least hold fairly steady despite the downward trends around us. According to Rev. Sinkford, Rev. Rebecca Parker commented the last time she preached here that our congregation pays attention to preachers because they are accustomed to hearing things from the pulpit that matter. Our community is accustomed to words, music, prayer, and silence that offer them something on Sunday morning.

Rev. Sinkford suggested that our more traditional liturgy and worship style has made First Unitarian a possible destination for more "refugees" from other mainline congregations. On the other hand, it is possible that other Portland congregations have caught up with our liberal message and that First Unitarian doesn't look and feel different enough to draw younger and more disaffected folks. Our liturgy may cut both ways.

b. *Breadth of meaning in our ministries.* The Executive Team noted that we make connections and meaning in our justice ministries, our education ministries, our music ministries, and our lay pastoral ministries, not just in worship. We have a reputation for quality in worship, justice, and education. This has allowed First Unitarian to weather changes in one area of our ministry better than systems without our breadth. Other large churches also have broad ministries, but no other large Unitarian Universalist church supports a full-time justice staff position, and none supports music nearly as generously as we do. Increasing support for education is one of the reasons resources have been so tight in recent years.

c. *Reality of delegation to the Executive Team.* Most large Unitarian Universalist congregations operate under some version of policy-based governance. According to Rev. Sinkford, First Unitarian really takes management delegation seriously. This has allowed forward-looking decision making (the screens, staff transitions, Black Lives Matter banner, changes in worship, etc.) without questions about the Senior Minister's or Executive Team's right to make those decisions. Functioning like a small church where these kinds of ministerial decisions are challenged often leads to smaller size in reality.

This delegation is particularly important when a ministry takes on controversial justice causes. Rev. Sewell's ministry pursued economic justice and Rev. Sinkford's ministry pursues racial justice. As Rev. Sinkford points out, "Prophetic justice leadership is rarely a unifying force in congregational life. And congregational vitality is rarely sustained without it." Observing the delegation of management to the Executive Team gives the Senior Minister authority to make management decisions to pursue prophetic, and at times controversial, justice work.

d. *UU Retirement Destination.* Portland remains (despite the increased cost of living) a retirement destination for Unitarian Universalists from other congregations. First Unitarian is not just drawing on the existing Portland community. These people tend to come with reasonable pledging expectations. They also are older.

Ministerial Foresight

The Board wants to acknowledge two of the ways in which Rev. Sinkford's foresight as Senior Minister has positioned the church to move toward our mission. Several years ago, Rev. Sinkford installed screens in the sanctuary and equipment that allows the church to present online worship (among other things) so that congregants who could not physically present could attend worship. The screens were controversial but Rev. Sinkford believed it was important to make worship more accessible. The ability to broadcast worship has been a "godsend" during the COVID epidemic and have allowed the church to reach far more congregants than we had reached prior to the epidemic.

Rev. Sinkford has worked patiently since the beginning of his ministry on the issue of White racism. He supported a curriculum for "Beloved Conversations" that encouraged dialogue and better understanding between congregants of color and White congregants and held a conversation about Michelle Alexander's book on Black racism that led to the formation a new social justice group to work against systemic racism. In the last several years, Rev. Sinkford has encouraged the church to consider issues about racism and White supremacy culture. (See #3 below.) As a result of this sustained and visionary work, the church is positioned to be very

supportive of the emerging national movement that is challenging racism and police violence against Black people and other people of color.

White Supremacy Culture Work

Under Rev. Sinkford's leadership described above, the church has engaged in understanding how White supremacy culture pervades and weakens the church in meeting our mission elements, how it affects each of us in all our lives, and how we can work toward a more inclusive church. Rev. Sinkford has preached on the topic and supported many church offerings; Director of Social Justice Dana Buhl has provided strong leadership on this topic. The church has educated our congregation about the tremendous damage that White supremacy culture inflicts on people of color, the privileges that accrue to White people because of it, the spiritual toll that White supremacy culture exacts from all of us, and the importance of understanding how that culture works and how we can address this issue in the church and in our lives.

The Board continued its work of addressing White supremacy culture on the Board itself, largely by using process observers to reflect at the end of each meeting about how the Board operated with behaviors the Board has previously identified as supremacy/privileged behaviors and by Board reflections on this issue.

The Executive Team reports that the church's focus on White supremacy culture is named as a reason that newer, and in many cases younger, members join and get involved in the church. The education that the church has offered congregants in this area has been appreciated by many congregants. In last year's congregational survey, 60% of congregants stated that one of the areas of their life where their church connection made a difference was a better awareness of how privilege and discrimination affected them or others. 40% of congregants noted that the church's efforts to address White supremacy culture was, for them, an opportunity for spiritual growth. The YRUU reported that it held efforts to be a church welcoming to diverse individuals from all racial and class backgrounds and with diverse gender identification as a very strong value.

The church is aware that a small number of congregants see this work as a personal attack or do not see addressing racism as a spiritual matter. Rev. Disrud also notes that there is some uneasiness from some gay and lesbian congregants who are experiencing a loss of focus on issues around LGBTQ discrimination. Rev. Disrud also notes that some younger people are joining the church in part drawn by the church's anti-racist work.

Senior Minister Transition

Rev. Bill Sinkford announced his retirement, effective June 2021. With the Senior Minister's retirement announcement, the Board asked the Nominating Committee to screen applications for the Ministerial Search Committee. The Nominating Committee coordinated with the Board's Transition Committee about the intake process and Board priorities for potential Search Committee members. Upon receipt of 44 applications, the Nominating Committee, screened the applicants, based on the Board's criteria and desired competencies. The Board spent several days reviewing the applications and the Nominating Committee's comments, then met in a day-long session to choose the Search Committee. The Search Committee was introduced to the congregation in March. In April, the Search Committee held a Zoom meeting with the congregation to report on its progress and answer questions. The Board created the Ministerial Search Committee with a number of younger members to ensure that younger people have a voice in our next ministerial candidate.

While the Board was warned that ministerial transitions are often accompanied by significant congregational anxiety, the congregation handled this stage of the transition very well. The parties opine that this may be due to several factors: (1) the early transition process meant that there was some separation between the beginning of the transition process and grief about Rev. Sinkford's leaving; (2) the Board's Communications Committee's process in the last two years of meeting with individual church groups to talk rather than relying on Board forums as the primary way to reach congregants may have increased trust in the Board; and (3) the Board's sharing of its rationale for beginning the search while Rev. Sinkford is in office seems to have been persuasive for most congregants.

As the difficulty of conducting a successful ministerial search in the coming year became increasingly apparent, Board leaders asked Rev. Sinkford to consider delaying his retirement until June 2022. With Rev. Sinkford's willingness to remain, the Board decided to postpone the active search for one year. The Search Committee will take advantage of the coming year to deepen their knowledge of the church, its history, and the demands of its ministry.

Connection to the Larger Unitarian Universalist Movement and Local Churches

Connection to the larger Unitarian Universalist movement is important to sustaining our faith. The church contributed significantly to the Unitarian Universalist Association. DeReau Farrar was elected President of the Association of UU Music Ministries. Both DeReau and Rev.

Sinkford serve on the Advisory Council for BLUU (Black Lives of Unitarian Universalism). Rev. Sinkford serves on the UUMA Nominating Committee and Berry Street Lecture Committee. He continues to mentor newer colleagues and advise UUA leaders as requested. His writings continue to be quoted widely. In addition, some congregants maintain strong national UU

connections and attended General Assembly. The church provided financial support to the UUA, though not at the level requested by the UUA. Though short of the Fair Share request, increasing financial support for the UUA continues to be a priority.

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

Leadership Development

Much of leadership development at First Unitarian is done by the Nominating Committee and by experience working with church groups. The Nominating Committee nominates candidates for the Board and Nominating Committee and uses this as an opportunity to encourage other kinds of leadership development for applicants who are promising but not ready for Board or Nominating Committee positions.

This year there were three open Board positions and the Nominating Committee focused on finding candidates for those Board positions. As required by the bylaws, the Nominating Committee presented a number of potential Board candidates to the Board and Executive Team for advice. The Nominating Committee then met and concluded which potential candidates to include in the candidate slate.

The Executive Team and Board understand that First Unitarian needs to support and develop new leaders. First Unitarian does this in several ways. The church held a Learning and Serving Sunday in the fall to invite congregants into service. In addition, the Wellspring program is growing, which, the church hopes, will also be a way to bring people into leadership.

Key Indicators of Church Health over Time

The Executive Team Report includes some key indicators that put the church's performance during 2019-20 related to perpetuating the church as an institution in perspective. See Appendix A below.

As noted in our 2019 Evaluation of the Ministry, these indicators generally show that the church was growing until 2016 and has shown some decline since then, with the exception of the

Learning Community and the new member enrollment. This year, the Executive Team supplied data for larger Unitarian Universalist congregations. The data is Pre-COVID. The data defines the size of UU churches by their average Sunday attendance in the sanctuary and children's religious education rather than number of names in the membership book, in line with prevailing denominational belief that Sunday attendance is a better determinant of size.

Using this criteria, First Unitarian Portland is the largest Unitarian Universalist church in the country. The Board reviewed data for the next six largest Unitarian Universalist congregations. The data shows that all other large Unitarian Universalist congregations have experienced decline since 2016. First Unitarian's decline is more modest than most other churches:

- Average Sunday Attendance: First Unitarian's decline was 15%. Other churches showed declines ranging from 9% to 40%, with three of the six other churches have declines of 35 % or more.
- Number of Pledges: First Unitarian's decline was 8%. Three of the other churches showed declines of 15-20%. Two churches showed little change and one church recorded a 17% pledge growth.

The Executive Team and Board have discussed these changes. We suspect these changes may reflect larger social factors. It is unclear if and how COVID will affect this. Preliminary data from First Unitarian indicates that our Sunday attendance is much higher. Our annual fund drive in the fall may help us discern whether and how this translates into financial support. The Executive Team will continue to monitor this.

First Unitarian Church Five-Year Goals

The Board developed 5-year goals for the period 2016-21. These goals and progress toward them are described in Appendix B below.

FINDINGS

OVERVIEW

1. The parties agree that this was a church year like no other. Prior to COVID, the church continued strong, with a mission focused ministry offering many opportunities for spiritual growth, a covenanted community experience, and a very strong social justice program. Attendance was declining, but not as much as in other large UU congregations. Fundraising was relatively stable, unlike most.

2. Post COVID, attendance (on-line) has grown sharply, our worship is praised, and all programming has transitioned to Zoom format. In the short 3 ½ months since we closed our buildings, a new church is in the process of emerging.

3. The parties found that the Executive Team is in compliance with all three elements of our mission statement and with the unstated assumption that part of our mission is to perpetuate the church as an institution.

4. The parties noted that significant opportunities and challenges that we face include:
 - Revise our Music and Family Ministries to provide community, connection and spiritual nurture while we remain at a distance;
 - Sustain quality worship on-line. Sunday morning has become even more important while we are at a distance;
 - Deliver effective annual fundraising that minimizes loss of pledge income and restores reserves used in past years;
 - Encourage, or at least allow, the church that will follow COVID to emerge; that church will almost certainly be less reliant on our downtown campus, more virtual, and less geographically bound, with a national following;
 - The church needs to embrace an anti-racist identity and embody our vision of Beloved Community. The world is changing, and the church will either be vibrant in the world that is emerging or will continue to shrink;
 - With the Ministerial Transition paused, the Board can begin to focus on understanding the needs of the emerging church, addressing issues of mission and identity;
 - Planning for the development/use of our campus should be driven by the needs of the emerging church.

APPENDIX A: FIRST UNITARIAN DATA FROM 2019-2020

New Member Annual Enrollment

FY 2011	FY 2012	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	2019	2020
67	69	78	84	56	80	62	42*	46

*This figure represents 12 months, through April 2019. FY data will be updated in August.

Learning Community for Children and Youth

Learning Community Registrations reported to the UA each February 1:

	2015	2016	2017	2018	2019	2020
Total Children and Youth	422	392	398	376	389	318

Adult Faith Formation

Registration numbers include classes, workshops, retreats and special events such as Seminary for a Day and Sewell Lecture.

Total Registrations	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	1,315	1,001	998	1,027	1,108	947	438*	802**	1286** *

* Adult Programs was in transition in 2017-18.

**Our 2018-19 figures include only formal registrations. Because most of our classes and events are now listed as “Advanced registration appreciated. Drop-ins welcome” our reported number is somewhat lower than actual attendance. In addition to the attendance at classes, workshops, special events and retreats tabulated above, our pre-COVID younger adult monthly brunches averaged 25-35 in attendance; younger adult spiritual circles meeting twice a month averaged 10-15; and First Connections classes drew 10-20 participants.

*** What makes 2019/20 different?

First, Paths to Engagement has expanded each season. Unlike in the past, we offered robust summer programming in 2019 due to increased demand. The program offerings for 19/20 exceeded those in 18/19.

Second, while we had to cancel most of our in-person programming for the spring, we held numerous one-time single events prior to COVID that brought in participation from the greater PDX community outside of the church. To name a few: JJ Mace: Black/Trans Experience through Poetry, Trans Day of Remembrance, and our culminating event Igniting Voices Performance and Night Market.

We also held seven very well attended single-day workshops and talks -- most notably, Shedding Our Stars with Holocaust Survivor, Laureen Nussbaum which had attendees from outside of the church.

Also, Seminary for a Day was a big success in 2020!

During COVID our most attended virtual class was Cultivating Gratitude and Resilience which has been offered as a weekly drop-in (4xmonth) and regularly draws around 20 people per class. We had to stop advertising due to the class size.

Music Program

Totals	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17*	2017-18	2018-19	2019-20
	281	297	298	315	301		245	212	201

*Data not available in this transition year in which DeReau Farrar was in an acting director capacity. Numbers were comparable to previous year.

Attendance

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>%Change</u>
1st service	12,558	11,507	11,335	6,859	
2nd Service	17,107	17,716	16,824	10,895	
Total In-Person	29,665	29,223	28,159	17,754	-37%
Live Stream	4,622	4,760	5,083	14,851	+192%
Grand Total	34,287	33,983	33,242	32,605	-2%
July thru Mid-March			23,586	20,782	-12%
Mid-March thru June			9,656	11,823	+22%

APPENDIX B: BOARD FIVE-YEAR GOALS

At the Board meeting on May 6, 2016, the Board adopted five-year goals for the church from 2016-2021.

- *Focus on collaborative governance, revising policies for clarity and brevity and creating linkages between the Congregation, the Board, and the Executive Team.*

The working relationship between Board and Executive Team continues to be strongly collaborative. The Board has been proactive in reaching out to groups throughout the church to let them know what the board has been working on and to see what questions come up. The Senior Minister has continued periodic Q and A sessions. Attendance at these sessions has been lower than last year which we interpret as a good sign in that people don't have as many questions or concerns about the state of the church. The Board adopted revised Board policies that satisfy this goal several years ago.

- *Increase church funding through enhanced giving, including the goal to reduce or retire the Buchan Building mortgage.*

The church has been challenged to meet its annual budget almost every year of its 153 years of existence. Consistent with that pattern, this year's annual fund drive was flat, short of the goal of a 3% increase. The congregation approved a budget developed just pre-COVID that relied, once again, on reserves to bring it into balance. But the use of reserves in that budget was reduced as part of a 3-year plan to end use of reserves.

Balancing the budget required voluntary salary reductions for both ministers and the church administrator, a roll-back of salary increases for Program Leaders, staff reductions in Social Justice and Music, among other belt-tightening measures.

Pre-COVID

There were many questions about financial sustainability before COVID.

Portland Homeless Family Solutions' 13 Salmon Family Center left us after many years to move into their own newly purchased facility. Plans to find productive use for the vacated space are on hold.

The mortgage has been “burned.” The Foundation reports that the Burn the Mortgage campaign to date has received 92% of the pledges made and has until December 31, 2020, to receive the remainder. The Foundation provided \$69,000 in funding to FY2019-2020 Church operations and expects to provide a similar amount to our 2020-2021 church operations – but note that the amount is depending upon market performance. The Foundation received some small gifts this year, mostly in honor of Bob Schaibly.

Post-COVID

The ET continues to update Board leadership on planning assumptions for the coming years. The assumption is that pledge revenue will decrease and that rental income (other than NWA and Outside In) will be “0” in the coming year.

The church received a significant forgivable loan from the government’s PPP (Paycheck Protection Plan) Program, as well as a significant individual gift to support church operations in this period. Expenses also are reduced while we are out of our buildings. However, further expense reductions have also been necessary, including staff reductions. We continue to monitor income and will revise our forecasts as necessary.

- *Make a cultural transition from program-focused church to mission-driven church, with priority to building beloved community between generations.*

See comments above in terms of challenges in Family Ministry, especially post-COVID. The Program Leaders continue to mature as a staff group which works collaboratively to further the mission of the church.

- *Develop a long-term plan for development and sustainability of church campus given changing dynamics of West End and downtown Portland.*

The City of Portland’s West End plan, which discourages downtown surface parking, will strongly impact the church if we lose the lots we currently use. In addition, the church offices and Main Street Sanctuary are very outdated, not retrofitted for an earthquake, and, in the case of the offices, noisy. In 2018, Rev. Sinkford convened a Block Development Task Force to consider alternatives for the development of the block. The Task Force presented findings of its “Phase 0” evaluation of options to the Board at the 2019-20-year end. The Task Force work will pause while the Board reviews the results and addresses the new questions of the needs for physical space by the post-COVID church that is emerging.

First Unitarian Church							
Year-To-Date Operating Summary							
5/31/2020							
	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL VARIANCE	BUDGET YEAR TO DATE	BUDGET VARIANCE	ANNUAL BUDGET	
	5/31/2020	5/31/2019	FY 2020 TO 2019	5/31/2020	5/31/2020	FY20	
Church Operations							
Operating Income							
Pledge Income	1,331,014	1,293,110	37,904	1,366,092	(35,078)	1,432,226	
* Contributions	193,085	94,847	98,238	91,898	101,186	95,826	
Program Income	93,767	118,019	(24,253)	77,926	15,841	54,322	
Rental Income	375,445	398,160	(22,715)	429,311	(53,866)	467,476	
Other Income	75,081	45,048	30,033	33,737	41,343	35,500	
Foundation Contribution	70,305	55,000	15,305	69,000	1,305	69,000	
Total Operating Income	2,138,696	2,004,184	134,512	2,067,965	70,731	2,154,350	
Operating Costs							
** Payroll Expenses	1,473,308	1,467,784	(5,524)	1,502,439	29,131	1,634,155	
Reimbursible Expenses	2,320	121,076	118,756	-	(2,320)	-	
Occupancy Expense	245,691	235,627	(10,064)	238,667	(7,024)	258,151	
Program Expense	191,804	255,439	63,636	234,585	42,781	269,723	
Rental Expense	17,986	17,048	(937)	17,160	(826)	18,720	
Administration Expense	58,462	46,057	(12,405)	61,372	2,910	60,760	
Other Expense	760	2,754	1,994	2,700	1,940	2,700	
Total Operating Costs	1,990,331	2,145,786	155,455	2,056,924	66,592	2,244,209	
Net Church Operations	148,365	(141,602)	289,967	11,042	137,323	(89,859)	
Reserve Account Deposits							
Annual Operating Reserve	42,438	44,003	1,565	42,438	(0)	-	
Total Reserve Deposits	42,438	44,003	1,565	42,438	(0)	46,296	
Net Church Operations After Reserve Deposits	105,927	(185,605)	291,531	(31,396)	137,323	(136,155)	
Investment Income							
Dividend & Interest Income	959	672	286	-	959	-	
Unrealized Stock Gain (Loss)	-	1,666	(1,666)	-	-	-	
Net Investment Income (Loss)	959	2,338	(1,380)	-	959	-	
Operating Surplus (Deficit)	106,885	(183,267)	290,152	(31,396)	138,282	-	
Reserve Account Transfers							
Total Reserve Deposits	-	-	-	-	-	-	136,155
Net Church Operations After Reserve Deposits	106,885	(183,267)	290,152	(31,396)	138,282	-	
Anonymous Donation	(100,000)						
Net Church Operations excluding Anonymous Donation	6,885			(31,396)	38,282		
*** Reimbursible Expenses	2,320	121,076	(118,756)		2,320		
Net Cash Effect	9,205	(62,191)	(118,756)	(31,396)	40,602	-	
Budgeted Surplus (Deficit)							
PPP Funding Allocation (Apr, May) (payroll, pension, medical/dental, utilities)	225,562						
Net Cash Effect after PPP	234,767						
Notes:							
1) *includes \$100,000 one-time anonymous donation specifically designated to church operation							
*ET designated to Major Donor Reserve Fund							
*funds to be transferred from BSB checking to BSB Unrestricted account							
2) ** payroll reserve of \$47,664 applied to budget							
3) ***FY20 - Special Project Funds used for unbudgeted admin/ministerial projects							
***FY19 - Special Project Funds used for Main St Sanctuary not covered by Auction/Office Improvement (\$30,600)							
- Loan Reserve Funds used for Lighting Project (\$90,521), paid to Red's Electric							

First Unitarian Church						
Monthly Operating Summary						
5/31/2020						
		ACTUAL OPERATIONS CURRENT	ACTUAL OPERATIONS PREVIOUS	OPERATIONS MO to MO VARIANCE	BUDGET CURRENT MONTH	BUDGET VARIANCE
Church Operations						
Operating Income						
	Pledge Income	83,319	83,012	307	76,134	7,185
	** Contributions	110,798	19,377	91,421	4,520	106,278
	Program Income	1,798	6,432	(4,634)	5,702	(3,904)
	Rental Income	31,927	27,108	4,819	38,165	(6,238)
	Other Income	0	(25,947)	25,947	3,344	(3,344)
	Transfer from Foundation	70,305	-	70,305	-	70,305
	Total Operating Income	298,147	109,983	188,164	127,865	170,282
Operating Costs						
	Payroll Expenses	132,070	131,906	(164)	*179379.75	47,310
	Occupancy Expense	20,948	25,589	4,640	19,018	(1,931)
	Program Expense	4,777	15,119	10,342	18,660	13,883
	Rental Expense	300	625	324	1,560	1,260
	Administration Expense	4,781	2,987	(1,795)	4,138	(644)
	Total Operating Costs	162,878	176,225	13,348	222,756	59,878
	Net Church Operations	135,269	(66,243)	201,512	(94,891)	230,160
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	131,411	(70,101)	201,512	(98,749)	230,160
Investment Income						
	Dividend & Interest Income	221	207	(15)	-	221
	Net Investment Income (Loss)	221	207	(15)	-	221
	Operating Surplus (Deficit)	131,633	(69,894)	201,497	(98,749)	230,381
Reserve Account Deposits						
	Total Reserve Deposits	-	-	-	-	-
	Net Church Operations After Reserve Deposits	131,633	(69,894)	201,497	(98,749)	230,381
	Anonymous Donation	(100,000)				
	Net Church Operations excluding Anonymous Donation	31,633			(98,749)	130,381
	PPP Funding allocation	119,851	105,771			
	(payroll, pension, medical/dental, utilities)					
	Net Cash Effect	151,484	35,877			
**includes \$100,000 one-time anonymous specific donation to church operation						
**ET designated to Major Donor Reserve Fund						
**funds to be transferred from BSB checking to BSB Unrestricted account						
* payroll reserve of \$47,664 applied to budget						

First Unitarian Church						
Dashboard Report						
May 2020						
CAMPAIGN MONTHLY TRACKING		May				
Pledge Drive Statistics	2020 AFD	2019 AFD	2018 AFD	2017 AFD		
As Of	05/31/20	05/31/19	05/31/18	05/31/17		
All Members--						
Pledge Goal	1,600,000	1,506,750	1,459,000	1,545,000		
Pledges Received	1,460,654	1,449,257	1,446,699	1,420,141		
				-		
Percent of Goal	91.29%	96.18%	99.16%	91.92%		
Pledging Households	880	892	952	979		
Average Pledge Received	1,660	1,625	1,520	1,451		
Payments Received	715,066	678,662	709,216	673,659		
Percent of Pledge	49.0%	46.8%	49.0%	47.4%		
Attendance	**May 2020	'May 2019		May 2018	'May 2017	
For the month (in sanctuary + livestream)	3,056	2,193	39.35%	2,302	3,098	
Total LiveStream (included above)	3,058	294	940.14%	376	389	
Total for the Fiscal Year	33,022	31,142	6.04%	32,700	38,402	
Average per Sunday for month	611	548	11.48%	576	775	
Average per Sunday YTD	688	649	6.04%	696	800	
** = 5-Sunday month						
Christmas Eve/Solstice	1259/247	1,556		**Easter = 1146		
New Members	Jul '19 -Jun'20		Jul '18 - Jun '19			
Enrolled	42	-4.55%	44			
Number of Pledges Received	29	3.57%	28			
Total Amount of Pledges Received	31,341	-10.05%	34,844			
Average Pledge	1,081	-13.15%	1,244			
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	8,947	Beinestar
Nov	3,062	Portland United Against Hate		May	5,029	Outside In
Dec	6,493	FirstU Emergency Fund		Jun		
				Fiscal YTD	46,078	

First Unitarian Church of Portland
Cash/Securities Balances
May 31, 2020

		April 30, 2020		May 31, 2020									
Dept	Fund Name	General Ledger Fund Balance	Change from Prior Month	General Ledger Fund Balance	01010 Beneficial State Bank	Beneficial Unrestricted Funds	Beneficial Restricted Funds	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	355,773.25	76,034.61	431,807.86				-					
	Sub-Total Operating Fund	355,773.25		431,807.86	342,998.19	89,102.52	(292.85)	-		-	-	-	
3412	Annual Operating Reserve	38,984.79	7,716.00	46,700.79		46,700.79							
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	19,271.89	10.00	19,281.89		19,281.89							
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	174,631.50	4,880.57	179,512.07	179,512.07								
	Sub-Total Reserve Funds	610,100.67	7,726.00	617,826.67		617,826.67		-	-	-	-	-	
30	General Capital												
34	Buchan Bldg Capital	15,350.00	1,692.00	17,042.00	17,042.00								
	Sub-Total Capital Funds	-	-	-		-		-	-	-	-	-	
41	Chesney-Deale (Intern Minister)	74,792.99	253.10	75,046.09			58,652.54			16,393.55			
42	MJS Lecture Series	138,415.71	4,525.34	142,941.05		-					142,941.05		
43	Hessler-Deale (Women in Ministry)	21,349.92	417.62	21,767.54			10,948.12			10,819.42			
46	Anniversary	15,168.95	0.65	15,169.60								15,169.60	
50	Slegers Fund for Music Ministry	32,604.86	(5.76)	32,599.10			32,599.10						
1035-10	State Unemployment Insurance	22,343.43	0.89	22,344.32					22,344.32				
	Sub-Total Restricted Funds	304,676.00	4,899.02	309,575.02			101,907.08	-	22,344.32	27,212.97	142,941.05	15,169.60	
	Total All Funds	1,270,549.92	88,659.63	1,359,209.55	539,552.26	706,929.19	101,907.08	-	22,344.32	27,212.97	142,941.05	15,169.60	
	Per Bank Rec.	\$1,460,531.42	88,659.63	1,556,056.47	539,552.26	706,929.19	101,907.08	-	22,344.32	27,212.97	142,941.05	15,169.60	
	Petty Cash	500.00		500.00									
	Lines of Credit	1,461,031.42	\$95,525.05	\$1,556,556.47									

*19 shows the remaining balance of \$49,857.39 to spend on the PPP funds

First Unitarian Church

Statement of Cash Flows

**For the Month Ending
5/31/2020**

Beginning Cash & Equivalents Balance	1,461,031.42
Receipts	
Pledges & Contributions Received	194,117.11
Rents Received	31,926.50
Program Receipts	14,963.82
Miscellaneous Receipts	0.14
Interest/Gain-Loss on Investments	5,164.99
Increase/Decrease Accounts Receivable	(4,430.40)
Reserve Transfers	70,305.00
Restricted Fund Receipts	10.00
Buchan Building Receipts	1,692.00
Total Receipts	313,749.16
Payments	
Payroll/Taxes/Benefits	(132,070.25)
Operating Expenses	(26,507.52)
Program Expenses	(13,159.21)
Increase/Decrease Prepaid Expenses	(26,926.28)
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	(20,322.03)
Miscellaneous Expenses	381.18
Total Payments	(218,224)
Net Cash In/(Out)	95,525.05
Ending Cash & Equivalents Balance	1,556,556.47

First Unitarian Church			
Notes to Financials -May 2020 (department transactions greater than \$2,000)			
OPERATING INCOME			
Pledge income	below budget YTD; includes non-pledge		(33,892)
	above budget for the month; includes contributions		13,463
	**excludes anonymous donation of \$100,00		
	**ET earmarked for Major Donor Reserve		
Rental Income			
Tenants	includes one month Outside In catch up payment		29,432
Events			-
Other Income			
Sexton reimbursement from renters' events			-
OPERATING COSTS			
Occupancy			
Contract services			3,087
Utilities	down \$5,389 from April's \$9,056		3,667
Repairs & Maintenance			2,000
Rentals			
Refunds	to-date amount -for cancelled events		20,683
Family Camp			
Refunds			-
PrePaid Expenses	to be covered with Major Donor Reserve Funds		
For Block Development Project)	Appraisal/Architects		23,981
	Fundraising studies		9,260
DASHBOARD			
New members			0
New pledges received			0
CASH/SECURITIES BALANCE			
Buchan Building Capital (Burn the Mortgage)	payments received in Feb		3,976.00
	transferred to Foundation**		0.00
	payments received in Mar		10,052.00
	payments received in Apr		1,322.00
	payments received in May		1,692.00
	Balance as of 05/31/2020		17,042.00
	** to be transferred to Foundation in June		
MJS Lecture Series	investment gain		4,525
Fund 49 (Designated) Auction	2019 Auction balance		5,569.75
	Voluntary donations to 2020 Suspended Auction		4,400.00
	Balance as of 5/31/2020		9,969.75
YRUU	Balance as of 5/31/2020		18,054.00
Emergency Fund	Balance as of 5/31/2020		38,544.13
OTHER			
Payroll Protection Program	Funding received 4/23/2020; to be used within 8-week period (6/19/2020)		275,421
	April 2020 payroll and pension allocation		(105,771)
	May 2020 payroll, pension, medical/dental allocation		(119,851)
	Remaining funds available for June		49,799

First Unitarian Church							
Year-To-Date Operating Summary							
6/30/2020							
	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL VARIANCE	BUDGET YEAR TO DATE	BUDGET VARIANCE	ANNUAL BUDGET	
	6/30/2020	6/30/2019	FY 2020 TO 2019	6/30/2020	6/30/2020	FY 20	
Church Operations							
Operating Income							
Pledge Income	1,431,390	1,406,222	25,168	1,432,226	(836)	1,432,226	
Contributions	99,411	102,051	(2,640)	95,826	3,585	95,826	
Program Income	95,018	121,299	(26,281)	80,821	14,197	54,322	
Rental Income	402,253	448,255	(46,002)	467,476	(65,223)	467,476	
Other Income	48,844	180,464	(131,620)	37,000	11,844	35,500	
Special Donations	135,050	-	135,050	-	135,050	-	
Foundation Contribution	70,305	55,000	15,305	69,000	1,305	69,000	
Total Operating Income	2,282,271	2,313,292	(31,020)	2,182,350	99,921	2,154,350	
Operating Costs							
Payroll Expenses	1,611,289	1,596,458	(14,830)	1,634,155	22,866	1,634,155	
Reimbursible Expenses	38,411	30,555	(7,856)	-	(38,411)	-	
Occupancy Expense	257,313	252,207	(5,106)	258,151	838	258,151	
Program Expense	215,553	279,753	64,200	269,723	54,170	269,723	
Rental Expense	19,114	20,814	1,700	18,720	(394)	18,720	
Administration Expense	63,926	180,411	116,484	60,760	(3,166)	60,760	
Interest Expense	1,503	-	(1,503)	-	(1,503)	-	
Other Expense	760	2,754	1,994	2,700	1,940	2,700	
Total Operating Costs	2,207,869	2,362,952	155,083	2,244,209	36,341	2,244,209	
Net Church Operations	74,402	(49,660)	124,062	(61,860)	136,262	(89,859)	
Reserve Account Deposits							
Annual Operating Reserve	46,296	-	(46,296)	46,296	(0)	-	
Total Reserve Deposits	46,296	-	(46,296)	46,296	(0)	46,296	
Net Church Operations After Reserve Deposits	28,106	(49,660)	77,766	(108,156)	136,262	(136,155)	
Investment Income							
Dividend & Interest Income	1,591	675	917	-	1,591	-	
Unrealized Stock Gain (Loss)	1,336	1,666	(330)	-	1,336	-	
Net Investment Income (Loss)	2,927	2,340	587	-	2,927	-	
Operating Surplus (Deficit)	31,033	(47,319)	78,352	(108,156)	139,189	-	
Reserve Account Transfers							
Music Commemoration	10,000	-	(10,000)	10,000	-	-	
Total Reserve Deposits	10,000	-	(10,000)	10,000	-	-	
Net Church Operations After Reserve Deposits	41,033	(47,319)	68,352	(98,156)	139,189	136,155	
Transfer TO/FROM Special Funds							
Transfer TO Special Funds	(135,050)			-	(135,050)		
Anonymous donation to Major donor - 100,000							
Wake Now Vision Grant - 35,050							
Transfer FROM Special Funds	38,411	30,555		-	38,411		
Major Donor for Block Dev Proj - 36,091							
Special Proj - 2,320							
Net Cash Effect After Transfers from Special Funds	(55,606)	(16,764)		(98,156)	42,550		
PPP Funding Received	275,420						
Net Cash Effect	219,814						

First Unitarian Church						
Monthly Operating Summary						
6/30/2020						
		ACTUAL OPERATIONS CURRENT	ACTUAL OPERATIONS PREVIOUS	OPERATIONS MO to MO VARIANCE	BUDGET CURRENT MONTH	BUDGET VARIANCE
Church Operations						
Operating Income						
	Pledge Income	100,376	83,319	17,057	66,134	34,242
*	Contributions	(93,674)	110,798	(204,471)	3,928	(97,602)
	Program Income	1,252	1,798	(547)	2,895	(1,643)
	Rental Income	26,808	31,927	(5,119)	38,165	(11,357)
	Other Income	51	0	51	3,263	(3,212)
**	Special Donations	108,763	-	108,763	-	108,763
	Transfer from Foundation	-	70,305	(70,305)	-	-
	Total Operating Income	143,575	298,147	(154,572)	114,385	29,190
Operating Costs						
	Payroll Expenses	137,980	132,070	(5,910)	131,716	(6,264)
***	Reimbursible Expenses	36,091	-	(36,091)	-	(36,091)
	Occupancy Expense	11,622	20,948	9,326	19,484	7,862
	Program Expense	23,749	4,777	(18,972)	26,038	2,289
	Rental Expense	1,128	300	(828)	1,560	432
	Administration Expense	5,464	4,781	(683)	4,388	(1,076)
	Interest Expense	1,503	-	(1,503)	-	(1,503)
	Total Operating Costs	217,537	162,878	(54,660)	183,186	(34,351)
Net Church Operations		(73,962)	135,269	(209,232)	(68,801)	(5,161)
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		(77,820)	131,411	(209,232)	(72,659)	(5,161)
Investment Income						
	Dividend & Interest Income	633	221	(412)	-	633
	Unrealized Stock Gain (Loss)	1,336	-	(1,336)	-	1,336
Net Investment Income (Loss)		1,968	221	(1,747)	-	1,968
Operating Surplus (Deficit)		(75,852)	131,633	(210,979)	(72,659)	(3,193)
Reserve Account Deposits						
	Total Reserve Deposits	-	-	-	-	-
Net Church Operations After Reserve Deposits		(75,852)	131,633	(210,979)	(72,659)	(3,193)
Reserve Account Transfers						
	Music Commemoration	10,000	-	(10,000)	10,000	-
	Total Reserve Deposits	10,000	-	(10,000)	10,000	-
Net Church Operations After Reserve Deposits		(65,852)	131,633	(220,979)	(62,659)	(3,193)
Transfer TO/FROM Special Funds						
**	Donations TO other funds (Anonymous Donor - 100,000 (Wake Now Senses Grant - 8,763)	(108,763)	(100,000)			
***	Transfer FROM Special Funds (Reimbursible expenses)	36,091				
Net Church Operations After Other Funds Transfers		(138,524)	31,633			
	PPP Funding Allocation	49,858	119,851			
Net Cash Effect		(88,666)	151,484			

* Decline from previous month due to anonymous donation rec'd 5.2020 transferred to Major Donor Reserve per ET

First Unitarian Church					
Dashboard Report					
June 2020					
CAMPAIGN MONTHLY TRACKING		May			
Pledge Drive Statistics	2020 AFD	2019 AFD	2018 AFD	2017 AFD	
As Of	06/30/20	06/30/19	06/30/18	06/30/17	
All Members--					
Pledge Goal	1,600,000	1,506,750	1,459,000	1,545,000	
Pledges Received	1,470,724	1,450,102	1,448,399	1,448,611	
				-	
Percent of Goal	91.92%	96.24%	99.27%	93.76%	
Pledging Households	883	896	954	985	
Average Pledge Received	1,666	1,618	1,518	1,448	
Payments Received	814,167	773,104	791,500	766,845	
Percent of Pledge	55.4%	53.3%	54.6%	52.9%	
Attendance	'June 2020	'June 2019	June 2018	'June 2017	
For the month (in sanctuary + livestream)	2,668	2,264	17.84%	1,999	2,464
Total LiveStream (included above)	2,668	320	733.75%	302	339
Total for the Fiscal Year	35,690	33,406	6.84%	34,699	40,866
Average per Sunday for month	667	566	17.84%	500	616
Average per Sunday YTD	686	642	6.84%	680	786
** = 5-Sunday month					
Christmas Eve/Solstice	1259/247	1,556		**Easter = 1146	
New Members	Jul '19 -Jun'20	Jul '18 - Jun '19			
Enrolled	46	-4.17%	48		
Number of Pledges Received	32	0.00%	32		
Total Amount of Pledges Received	40,411	8.66%	37,189		
Average Pledge	1,263	8.66%	1,162		
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	8,947	Beinestar
Nov	3,062	Portland United Against Hate	May	5,029	Outside In
Dec	6,493	FirstU Emergency Fund	Jun	4,803	OR Worker Relief Fund
			Fiscal YTD	50,881	

First Unitarian Church of Portland
Cash/Securities Balances
June 30, 2020

		May 31, 2020		June 30, 2020								
Dept	Fund Name	General Ledger Fund Balance	Change from Prior Month	General Ledger Fund Balance	01010 Beneficial State Bank	Beneficial Unrestricted Funds	Beneficial Restricted Funds	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	431,807.86	(128,817.16)	302,990.70				-				
	Sub-Total Operating Fund	431,807.86		302,990.70	265,894.75	37,375.54	(279.59)	-		-	-	-
3412	Annual Operating Reserve	46,700.79	3,858.00	50,558.79		50,558.79						
3414	Major Donor Reserve Fund	47,236.00	63,908.90	111,144.90		111,144.90						
3415	Sabbatical Reserve	1,000.00	-	1,000.00		1,000.00						
3423	Special Projects Reserve	19,441.56	8,762.50	28,204.06		28,204.06						
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						
1011-40	Commemoration	19,281.89	(10,000.00)	9,281.89		9,281.89						
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	179,512.07	5,374.50	184,886.57	184,886.57							
	Sub-Total Reserve Funds	617,826.67	66,529.40	684,356.07		684,356.07		-	-	-	-	-
30	General Capital											
34	Buchan Bldg Capital	17,042.00	(12,610.00)	4,432.00	4,432.00							
	Sub-Total Capital Funds	-	-	-		-		-	-	-	-	-
41	Chesney-Deale (Intern Minister)	75,046.09	(79.45)	74,966.64			58,652.54			16,314.10		
42	MJS Lecture Series	142,941.05	1,692.31	144,633.36		-					144,633.36	
43	Hessler-Deale (Women in Ministry)	21,767.54	107.18	21,874.72			10,948.12			10,926.60		
46	Anniversary	15,169.60	0.63	15,170.23								15,170.23
50	Slegers Fund for Music Ministry	32,599.10	-	32,599.10			32,599.10					
1035-10	State Unemployment Insurance	22,344.32	1,241.71	23,586.03					23,586.03			
	Sub-Total Restricted Funds	309,575.02	2,975.64	312,550.66			101,920.34	-	23,586.03	27,240.70	144,633.36	15,170.23
	Total All Funds	1,359,209.55	(59,312.12)	1,299,897.43	455,213.32	721,731.61	101,920.34	-	23,586.03	27,240.70	144,633.36	15,170.23
	Per Bank Rec.	\$1,556,056.47	(59,312.12)	1,489,495.59	455,213.32	721,731.61	101,920.34	-	23,586.03	27,240.70	144,633.36	15,170.23
	Petty Cash	500.00		500.00								
		1,556,556.47	(\$66,560.88)	\$1,489,995.59								

*19 shows the remaining balance of \$49,857.39 to spend on the PPP funds

<i>First Unitarian Church</i>		
Statement of Cash Flows		
For the Month Ending 6/30/2020		
Beginning Cash & Equivalents Balance		1,556,556.47
Receipts		
Pledges & Contributions Received		6,702.60
Rents Received		26,807.50
Program Receipts		17,354.00
Miscellaneous Receipts		50.83
Interest/Gain-Loss on Investments		2,026.30
Increase/Decrease Accounts Receivable		(598.00)
Reserve Transfers		110,000.00
Buchan Building Receipts		4,432.00
Total Receipts		166,775.23
Payments		
Payroll/Taxes/Benefits		(137,980.09)
Operating Expenses		(28,032.10)
Program Expenses		(62,937.14)
Increase/Decrease Prepaid Expenses		24,021.78
Acquisition of Property & Equipment		380.00
Increase/Decrease Accounts Payable		(11,656.28)
Miscellaneous Expenses		(90.28)
Charles Schwab Burn the Mortgage		(17,042.00)
Total Payments		(233,336)
Net Cash In/(Out)		(66,560.88)
Ending Cash & Equivalents Balance		1,489,995.59

First Unitarian Church			
Notes to Financials - May 2020 (department transactions greater than \$2,000)			
OPERATING INCOME			
Pledge income	pledge income for the month exceeded budget		34,242
	under budget for the year; first in history to almost meet budget		(836)
Non-pledge contributions	above budget for the year		3,585
	** half plate contributions above budget by \$9,100		
Rental Income			
Tenants			26,807
Events			-
Other Income			
Sexton reimbursement from renters' events			-
Social Justice	class registrations		5,191
OPERATING COSTS			
Occupancy			
Utilities			3,033
Repairs & Maintenance			3,182
Rentals			
Refunds	to-date amount -for cancelled events		20,997
General & Administration			
Solar Panel Amortization (Year 1)			1,965
Solar Panel Interest (Year 1)			1,503
Social Justice	speakers; committees end-of-year donations to designated organizations		11,176
DASHBOARD			
New members			4
New pledges received			3
CASH/SECURITIES BALANCE			
Buchan Building Capital (Burn the Mortgage)	payments received in Feb		3,976.00
	payments received in Mar		10,052.00
	payments received in Apr		1,322.00
	payments received in May		1,692.00
		Balance as of 05/31/2020	17,042.00
	transferred to Foundation		(17,042)
	payments received in Jun		4,432
		Balance as of 06/30/2020	4,432
MJS Lecture Series			1,692
	investment gain		
Major Donor Fund	anonymous donation		100,000
	block development project expenses (reclassified from pre-paid)		(36,091)
Special Project Fund	4th and last installment of grant from Wake Now Vision		8,763
	**total grant = \$35,050		
Commemoration Fund	budgeted transfer to operation for music personnel salary		(10,000)
State Unemployment Insurance	annual adjustment per State Unemployment Dept		1,241
Fund 49 (Designated)	Active Accounts		
Auction			9,789
YRUU			18,084
Emergency Fund			40,278
Alliance			11,410
OTHER			
Payroll Protection Program			
	Funding received 4/23/2020; to be used within 8-week period (6/19/2020)		275,421
	April 2020 payroll and pension allocation		(105,711)
	May 2020 payroll, pension, medical/dental allocation		(119,851)
	June 2020 payroll, utilities		(49,857)
		Ending Balance	2

First Unitarian Church							
Year-To-Date Operating Summary							
7/31/2020							
	ACTUAL OPERATIONS YEAR TO DATE 7/31/2020	ACTUAL OPERATIONS YEAR TO DATE 7/31/2009	ACTUAL VARIANCE 2020	BUDGET YEAR TO DATE 7/31/2020	BUDGET VARIANCE 7/31/2020	ANNUAL BUDGET FY21	
Church Operations							
Operating Income							
Pledge Income	92,545	80,276	12,269	77,375	15,171	1,437,509	
Contributions	8,023	3,475	4,547	7,288	735	87,457	
Program Income	5,412	4,775	637	5,650	(238)	120,600	
Rental Income	36,686	37,848	(1,162)	44,717	(8,031)	404,109	
Other Income	-	640	(640)	2,333	(2,333)	28,000	
Gift fr Foundation						69,000	
Total Operating Income	142,666	127,015	15,651	137,364	5,303	2,146,675	
Operating Costs							
Payroll Expenses	125,878	129,732	3,854	135,278	9,401	1,599,736	
Reimbursible Expenses**	1,099	-	(1,099)	-	(1,099)		
Occupancy Expense	11,377	16,348	4,971	20,733	9,357	255,001	
Program Expense	2,764	6,318	3,554	16,999	14,236	266,037	
Rental Expense	45	2,000	1,955	1,560	1,516	18,720	
Administration Expense	4,244	3,121	(1,123)	4,890	646	55,885	
Other Expense	-	-	-	142	142	1,700	
Total Operating Costs	145,406	157,519	12,113	179,603	34,197	2,197,079	
Net Church Operations	(2,740)	(30,504)	27,764	(42,240)	39,500	(50,404)	
Reserve Account Deposits							
Annual Operating Reserve	3,578	4,000	422	3,578	-	42,933	
Total Reserve Deposits	3,578	4,000	422	3,578	-	42,933	
Net Church Operations After Reserve Deposits	(6,318)	(34,505)	28,187	(45,818)	39,500	(93,337)	
Investment Income							
Dividend & Interest Income	299	20	279	-	299		
Net Investment Income (Loss)	299	20	279	-	299		
Operating Surplus (Deficit)	(6,019)	(34,485)	28,466	(45,818)	39,798		
Reserve Account Transfers							93,337
Total Reserve Deposits	-	-	-	-	-		
Net Church Operations After Reserve Deposits	(6,019)	(34,485)	28,466	(45,818)	39,798		-
Reimbursible Expenses**	1,099				1,099		
Net Cash Effect	(4,920)	(34,485)	28,466	(45,818)	40,897		

First Unitarian Church					
Dashboard Report					
July 2020					
CAMPAIGN MONTHLY TRACKING					
Pledge Drive Statistics	2021 AFD	2020 AFD	2019 AFD	2018 AFD	
As Of	07/31/20	07/31/19	07/31/18	07/31/17	
All Members--					
Pledge Goal	1,535,000	1,600,000	1,506,750	1,459	
Pledges Received					
Percent of Goal	0.00%	0.00%	0.00%	0.00%	
Pledging Households					
Average Pledge Received					
Payments Received					
Percent of Pledge	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Attendance	Jul-20	Jul-19		"July 2018	'July 2017
For the month (in sanctuary + livestream)	2,065	1,514	36.39%	2,132	2,172
Total LiveStream (included above)	2,065	280	637.50%	391	334
Total for the Fiscal Year	2,065	1,514	36.39%	2,132	2,172
Average per Sunday for month	516	379	36.39%	426	434
Average per Sunday YTD	516	379	36.39%	426	434
** = 5-Sunday month					
Christmas Eve/Solstice					
New Members	Jul '20 - Jun'21		Jul 19 - Jun '20		
Enrolled	-	-100.00%	2		
Number of Pledges Received	-	-100.00%	1		
Total Amount of Pledges Received	-	-100.00%	250		
Average Pledge	0	-100.00%	250		
Plate Contributions	FY21	Recipient(s)		FY21	Recipient(s)
Jul	3,156	Portland Freedom Fund		Jan	
Aug				Feb	
Sep				Mar	
Oct				Apr	
Nov				May	
Dec				Jun	
				Fiscal YTD	3,156

<i>First Unitarian Church</i>		
	Statement of Cash Flows	
	For the Month Ending 7/31/2020	
Beginning Cash & Equivalents Balance		1,489,995.59
Receipts		
Pledges & Contributions Received		100,567.88
Rents Received		36,686.30
Program Receipts		5,811.95
Interest/Gain-Loss on Investments		4,772.20
Increase/Decrease Accounts Receivable		50.00
Buchan Building Receipts		752.00
Total Receipts		148,640.33
Payments		
Payroll/Taxes/Benefits		(125,877.62)
Operating Expenses		(17,436.78)
Program Expenses		(3,963.28)
Increase/Decrease Prepaid Expenses		12,103.98
Acquisition of Property & Equipment		380.00
Increase/Decrease Accounts Payable		(5,131.82)
Miscellaneous Expenses		(60.00)
Total Payments		(139,986)
Net Cash In/(Out)		8,654.81
Ending Cash & Equivalents Balance		1,498,650.40

First Unitarian Church
Balance Sheet
Operating Fund
7/31/2020

ASSETS		
Cash		
	Beneficial State Bank OP	254,421.89
	Beneficial SUI	23,587.03
	Beneficial UNRE	642,971.67
	Beneficial RESTR	101,558.08
	Petty Cash	500.00
	Buchan/Fund49	201,019.91
	Chesney/Hessler-Deale	79,257.80
	OnPoint Anniversary	15,170.88
	Investments	176,381.99
Total Cash		1,494,869.25
Current Assets		
	Prepaid Expenses	3,808.50
	Prepaid Insurance	3,247.28
	Prepaid Power Purchase Agreement	28,416.67
	Accounts Receivable Events/Weddings/ Memorial	3,616.20
	Pledges Receivable Pledges	704,387.28
	Accounts Receivable Foundatio	(50.00)
	Pledge Receivable Allowance Uncollectable	(40,271.00)
	Bookstore Inventory	16,595.25
Total Current Assets		2,214,619.43
Fixed Assets		
	Furniture & Equipment	538,451.56
	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	1,897,714.83
	Accumulated Depreciation	(5,646,044.85)
	Lease Origination Costs	15,000.00
	Accumulated Amortization	(4,896.00)
Total Fixed Assets	49	6,467,335.61
Other Assets		
TOTAL ASSETS		8,681,955.04

LIABILITIES & FUND BALANCES		
Current Liabilities		
	Accounts Payable	7,495.10
	Events/Weddings/Memorials Clearing	12,016.85
	Accrued Vacation	86,048.00
	WB Fund Payable	75.46
Total Current Liabilities		105,635.41
Long Term Liabilities		
	Burn the Mortgage Foundation	44,371.62
	PPP Loan	275,421.00
	Deferred Lease Revenue	355,456.00
	Oregon Clean Power Note	29,035.00
Total Liabilities		809,919.03
Fund Balances		
	Fund Equity Operating	242,623.52
	Fund Equity General Capital	(676,493.33)
	Fund Equity Salmon Street	592,187.80
	Fund Equity Buchan Building	6,442,975.91
	Fund Equity Commemoration	9,231.89
	Fund Equity	75,096.09
	Fund Equity MJS Lecture Series	142,847.30
	Fund Equity Hessler Deale	21,825.42
	Fund Equity Hollingsworth Anniversary Fund	15,264.60
	Fund Equity Program Designate	202,006.57
	Fund Equity Mark Sleger's Fund for Music Ministry	32,602.39
	Rental Income Reserve	60,021.89
	Fund Equity Pledges	(3,511.76)
	Reserved Funds	718,599.94
	Profit (Loss) Year to Date	(7,600.96)
	Unrealized Gains (Losses)	4,358.74
Total Fund Balance		7,872,036.01
TOTAL LIABILITIES AND FUND BALANCES		8,681,955.04

First Unitarian Church			
Notes to Financials - July 2020 (department transactions greater than \$2,000)			
OPERATING INCOME			
Pledge income	pledge income for the month exceeded budget		15,171
	exceeded previous year		12,269
Non-pledge contributions	above budget		735
	exceeded previous year		4,775
Rental Income			
Tenants			26,886
Deferred Income fr Outside In lease	yearly entry		9,500
Other Income			
Sexton reimbursement from renters' events			-
Social Justice	class registrations		4,965
OPERATING COSTS			
Occupancy			
Contract services			4,127
Utilities			3,984
Repairs & Maintenance			2,029
Rentals			
Refunds	for cancelled events		2,676
DASHBOARD			
New members			0
New pledges received			0
CASH/SECURITIES BALANCE			
Buchan Building Capital			
(Burn the Mortgage)	payments received in Jun		4,432.00
		Balance as of 06/30/2020	4,432.00
	transferred to Foundation		(4,432)
	payments received in Jul		752
		Balance as of 07/31/2020	752
MJS Lecture Series	investment gain		4,414
Fund 49 (Designated)	Active Accounts		
Auction			10,290
YRUU			18,084
Emergency Fund			38,332
Alliance			10,818

**First Unitarian Church
Finance Committee Minutes
August 25, 2020**

Attending:

Committee Members: Leila Wrathall, Alan Connes, Andy Wilson, Marilyn Mays

Non-Voting Board Members, Committee Members and Congregants: Ed McClaran, Stan Jewett, Jo Ann Foor, Linda Craig, Josh Soske

Staff: Kathryn Estey, Zaida Cooper

Call to Order: 5:00 pm

Reading: Jo Ann provided a reading.

Date and Time for Next Regular Meeting: September 22, 2020; 5:00 – 6:30 PM

Announcements and Reports:

Leila reviewed Agenda.

Motions/Approval:

M/S/C: Approve May Minutes

July 31, 2020 Financial Review - Discussion

July - 2020	YTD	Budget YTD*
Operating Income	\$ 142,666	\$ 137,364
Operating Costs	\$ 145,406	\$ 179,603
Reserve Deposits	\$ 3,578	\$ 3,578
Investment	\$ 299	--
Reimbursable Exps	\$ 1,099	--
Net Cash Effect	\$ (4,920)	\$ (45,818)
Net Cash Effect with PPP	\$ 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: July Financial Report: July financial report is pretty good. Pledges for the first month of the fiscal year are higher than projected by about \$15,000 and higher than last year. Payroll is \$9,400 lower than budgeted. Operating expenses are \$34,000 below budget. Zaida reported that utilities seem to be about \$700/month lower. Probably a result of both reduced building use and the solar installation. Net Cash effect is negative this month, but lower than one might have projected it would be.

Rental income is doing well so far thanks to NW Academy and Outside In. All other rentals have been cancelled through the end of the church year. Kathryn is meeting with NW Academy tomorrow to find out the latest. She needs to determine if they might want to use the lower level of Buchan if/when they are going to re-open for in-person instruction. There is another non-profit that is potentially interested in the lower level space.

Some discussion of dashboard report. Sunday service attendance is higher than last year. On June 30, 2020 report, request to add the amount raised for the Church emergency fund. Also to better explain the pledge payments paid for the last 4 years.

Updates – Kathryn Estey

Review of Pledge Payments over last 3 years: This past year we had fewer donors, but average gifts were higher. Total amount collected is higher than 2 years ago. Kathryn explained that when pledgers give more than pledged, the extra goes into different fund. Not included in pledges received.

Staffing changes: The facilities rental manager has been furloughed until the church is able to start renting its facilities again. Child care staff and the dishwasher are not being scheduled due to lack of work. Otherwise the only staffing changes are ones that were budgeted pre-Covid-19 (elimination of PT communications staff). Kerry Heintze and Nikki Beezley have picked up the communications duties.

Our Path Forward: 2021: Based on feedback are no longer calling annual fund drive AFD, but by its name. Starts Sept 13th. Rev. Bill has recruited a stewardship committee to help contact selected congregants in advance. Using information from Campbell Communications, the company that did fundraising capacity assessment for the church on Block Sustainability Project, to determine some congregants who might have capacity to give more than they currently do.

Audit Review: As soon as Zaida and Tanya the outside Accountant do one more review of final 2019 financial statement, that will be finalized. Zaida reported that they are close to final on 2020 end of the year financial statement. Need to hold an Accounting Advisory Committee meeting soon to review the final 2020 financial statement.

Other Questions: RE: Cassandra will be holding 9:15 am family gatherings online this year. The church is putting some money into technology for Sunday services since that is the main church activity. There is an online membership enrollment form. Ed reported that about 6 or 7 people have joined online. The church only receives minimal information about people who donate through Paypal, name, email address and phone number. Erin does try to contact them to get more information if possible.

Alan Comnes agreed to do open and closing reading next meeting.

Jo Ann read closing words: poem by Susan Gittler, We Need Each Other

Meeting adjourned early.