

**First Unitarian Church of Portland**  
Board of Trustees Meeting - January 7, 2021 – Agenda  
Board (only) Deepening 6:30, Board Meeting - 7 - 9pm - Zoom call – link

Join Zoom Meeting

<https://us02web.zoom.us/j/82930223125?pwd=TDdrckx1T0lSTG1KT3BFWGx5MmQyZz09>

Meeting ID: 829 3022 3125

Passcode: 398649

One tap mobile

+16699006833,,82930223125# US (San Jose)

+12532158782,,82930223125# US (Tacoma)

**Board Meeting**

6:30 Deepening/Check-in

7:00

**Convene**

Opening Words – Adam

Determine Quorum

Process Observer Review

Review Agenda

Review and Approve Previous Meeting Minutes

**Board Roles**

Timekeeper – Cindy

Process Observer –

7:05

**Congregant Comment Period**

7:15

**Updates**

Committee updates – reports attached

Dates to Calendar

Susan Beaumont meeting – Jan. 11, 2021, 9:00-11:00. First hour informational, second hour board discussion

ET Update

7:35

**Consent Agenda** (see rationale information attached)

Proposed Bylaw Change

- Change start of board term to begin July 1, rather than June 1

Proposed Board Policy Change

- Change BPM 3.2.2 to add after “written personnel policies” the phrase “that are compliant with current law”

7:45

**Action Items**

- Check in on 8<sup>th</sup> Principle – Theo and Ryan
- Review of Auditor’s report – Leila

- Board Policy Manual - Waive for the next two years the implementation of BPM 2.5.1 and 4.11.4 that require the engagement of an outside consultant to perform an evaluation of the ET - Cindy

- 8:05      **Generative Discussion** (see attached background information)
- Proposed change to the title of Bylaws Article VIII, Section 2 from “Worship Duties of Ministers” to Spiritual Leadership of Ministers”
  - Ministerial Authority

- 8:50      **Meeting Wrap-up**  
 Communications Check  
 Process Observations  
 Closing Words – Adam

- 9:00      Adjourn

**Our Mission:**

The mission of First Unitarian Portland is to create a welcoming community of diverse individuals; to promote love, reason and freedom in religion; to foster lifelong spiritual growth; and to act for social justice.

**Our Vision:**

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

**Goals for First Unitarian Church**

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

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

**First Unitarian Church Five Year Goals**

At the Board meeting on May 6, 2016, the Board adopted five-year goals for the church. From 2016-2021, First Unitarian Church of Portland will:

- Focus on collaborative governance, revising policies for clarity and brevity and creating linkages between the Congregation, the Board, and the Executive Team.
- Increase church funding through enhanced giving, including goal to reduce or retire the Buchan Building mortgage.
- Make a cultural transition from program-focused church to mission-driven church, with priority to building beloved community between generations.

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

### **Board 1-3-Year goals**

The Board adopted its 1-3-year goals at the October meeting. They are:

1. Continue to examine the ways in which power, privilege and White supremacy culture affect our church, including our board work, to include:
  - a) Educating ourselves on the issues, such that we can support the development of this work in the congregation.
  - b) Taking steps to improve our practices and model antiracist behavior. This will include:
    - i. Evaluating how we enact policy-based governance in a manner that actively dismantles White supremacy culture in our board and in our congregation.
    - ii. Exploring and considering endorsing the adoption of the 8th Principle through its addition to our bylaws.
2. Holding the mission of the church, engage in ongoing, generative conversations with the Executive Team and the congregation to:
  - a) Develop understanding of the church that's emerging, as well as the pastoral needs and continuing connections among congregants in the church that is
  - b) Approve a revenue plan to sustain the mission of the church in current and emerging contexts
  - c) Lead the congregation in development of 5-year church goals
  - d) Consider viable options for maintenance of our current physical plant and future development of the campus to meet the needs of the emerging church
3. Governance committee will review and possibly recommend changes to the bylaws as they relate to size of Board, and definition of pledging member in board policies.
4. Continue to support the Ministerial Search Committee and the transition to a new Senior Minister.

**First Unitarian Church Portland Oregon**  
**Board of Trustees Meeting Minutes – FINAL**  
**December 3, 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

**Board members absent:** Leila Wrathall

**Ex officio board members present:** Kathy Ludlow

**Ministers and staff present:** Rev. Bill Sinkford, Kathryn Estey, Stacy Mitchell

**Timekeeper:** Ryan Deibert

**Process Observer:** Theo Harper

**Congregants present:** Amy Norcom (Nominating Committee Representative)

The board meeting convened at 7:06 PM.

**Opening words:** Barbara Morrison read a poem by Kitty O’Meara, “And the People Stayed Home”

Mindy Clark determined there was a quorum.

**Process observer review:**

No notes to share from last month.

**Review agenda:**

Agenda was reviewed. No changes.

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

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

**Congregant Comment:**

- Amy Norcom shared that the Nominating Committee is working on filling three open positions on the committee.

**Dates to calendar**

- Susan Beaumont meeting – Jan. 11, 2021, 9:00-11:00. First hour with Susan, second hour board discussion. Mindy will distribute background materials at the beginning of the year to help the board prepare for the session. This will not be a decision-making session, but rather a time for generative conversation and reflection.

## ET updates

- Finances:
  - Through September, pledge income is running ahead of last year. That, plus measures taken to control expenses, means that overall financial position is considerably more optimistic than anticipated (Anticipated 5% decline in pledge income, and that has not materialized).
  - In the process now of reforecasting the budget, and hope to deliver that to the Finance Committee at its December 29 meeting with subsequent board conversation at January meeting. One large variable: Federal government still has not issued guidance for how to request forgiveness on the PPP loan. We have complied with all of the requirements, so we fully expect that the loan will be forgiven.
- COVID virus continues to move closer to us. Cassandra Scheffman is currently quarantining because one of the students in her child's daycare tested positive. All are doing well.
- Moving into the holiday season. A letter will go out to congregants next week outlining holiday services:
  - Solstice service: December 21, 7PM
  - Christmas Eve family service at 4 PM
  - Christmas Eve candlelight service at 8 PM
  - There will be no Christmas Pageant this year, which will break an unbroken string of pageants running back to World War II. The church will rebroadcast last year's pageant during the service on the 27th.
- Beginning fourth round of pastoral calls. Be cautious to note that not all congregants may receive a call, but most will.
- We have developed an "inclement weather service." This is a pre-recorded worship service that we can broadcast in the event that we are unable to come to the church due to inclement weather. All elements are prerecorded except the sermon and it can be broadcast without staff present at the church. It will also double as a back-up service should one or more staff test positive for COVID, requiring pause for leading worship in person at the church.
- The church hosted a very successful Trans Day of Remembrance service. Some technical glitches, but a great honor to be hosts to that event this year.
- We are exploring partnering with IMIRJ to host a local event in support of the People's Inauguration - a major populist social justice event. The local event would follow the one-hour broadcast from D.C.
- The rollout of the 8th principle is moving ahead. This Sunday, a group of leaders from the various programs and ministries (community of communities) will gather to experience the full workshop. Our ask to the leaders is that they then take the workshop to share out to their groups (e.g. the music ministry, the Alliance, family ministries). Smaller ministries (e.g. ushers and greeters) can be grouped together to experience workshop. We will hold at least one workshop, scheduled for February 21, open to the full congregation. Collectively, this will put us well on the way to the goal of having at least half of the congregation have a meaningful experience related to the 8th Principle workshop prior to a potential congregational vote this spring.

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

**Consent Agenda:**

- No items for Consent Agenda

**Action Items:**

- No action items for Agenda

**Generative Discussion: Continued Board Conversation on the 8th Principle**

- Bill's introduction:
  - The consideration of the 8th Principle is identity work for this congregation, and it would explicitly embrace an identity with a diverse multicultural congregation as a goal and an antiracist and anti-oppressive congregation as its action.
  - Paula Cole Jones talks about congregations moving away from the image of congregation as family and toward the image of a congregation as a community of communities - various locations where relationship takes place and action originates.
  - Reminder of Theo's testimony: The work is not adopting the 8th Principle, but to reflect on what the 8th Principle might call us to do in our congregation and our various ministries.
- Board broke into small groups for further discussion:
  1. How would the adoption of the 8th Principle change your understanding of the existing Principle you are considering?
  2. How does the idea of the congregation as a community of communities shift your understanding of what our various programs/ministries might be called to consider?

Group 1: 1st Principle: The inherent worth and dignity of every person

Group 2: 5th Principle: The right of conscience and the use of the democratic process within our congregations and in society at large

Group 3: 7th Principle: Respect for the interdependent web of all existence of which we are a part

8th Principle: "We, the member congregations of the Unitarian Universalist Association, covenant to affirm and promote: journeying toward spiritual wholeness by working to build a diverse multicultural Beloved Community by our actions that accountably dismantle racism and other oppressions in ourselves and our institutions."

- Board returned to full group to share reflections and summaries from the small group conversations.
- Mindy's check-in on process: Tonight's conversation is an opportunity to take back and reflect. In a future meeting, the board will decide whether to refer this to the congregational ballot in the spring. The board may also separately choose to vote

whether to endorse the adoption of the 8th Principle. Next point of check-in will be at January meeting.

The Board broke at 8:34 for a rousing game of Board Jeopardy! (Which all agreed was an insufficient substitute for the board's traditional Holiday Party and white elephant gift exchange -AND- all were deeply appreciative of Alan's excellent Alex Trebek-like hosting skills and the very much cheer shared by all.)

**Communication Check:**

- No items for communications

**Process Observations:**

- Good and respectful engagement
- Addressed issues when they needed to be addressed
- Everyone used discretion and used the time well
- Small issue: Glitch with multiple people talking at once

**Closing Words:** Barbara Morrison read from Truman Capote's: "A Christmas Memory"

Meeting adjourned at 9:19 pm.

**Minutes respectfully submitted:** Ryan Deibert, board secretary

## **EXPLANATION OF THE GOVERNANCE COMMITTEE’S PROPOSED BYLAWS AND POLICY CHANGES**

Cindy Cumfer, Chair of Governance Committee

### **BYLAWS**

1. The Governance Committee recommends that the Board recommend to the members to change the Bylaws, Art. IV, Sect. 1 to state that the Board term begins July 1, not June 1.

RATIONALE: The reason for the proposed change is that the church year runs from July 1 through June 30. In the case of matters that come for a Board vote at the June Board meeting (which often includes the adoption of the Assessment of the Ministry for that church year and some last-minute matters for the church year that ends June 30), the Board members who are knowledgeable about the Assessment and other church matters raised at the June meeting are those who served during that church year and should be voting on those issues. New Board members who attend the June meeting generally will not have the depth of knowledge needed to vote on those Board matters. The term of Board members should conform to the church year.

If the Board wants to promote new Board member orientation by inviting newly-elected Board members to the June meeting, it could do so. The new members would observe, without the right to vote.

2. The Governance Committee recommends that the Board propose to the members to change the title of Article VIII, Section 2 of the Bylaws from “Worship duties of ministers” to “Spiritual Leadership of Ministers.”

RATIONALE: The wording of the body of Article VIII, Section 2 recognizes that our ministers are charged with the spiritual leadership of the church. Since its beginnings, the church has preached and practiced the importance of bringing our values into the larger world as part of our spiritual work. The current title of the section, “Worship duties of minister,” does not correctly headline this section and might be read as limiting the minister’s role to that of worship. “Spiritual Leadership of Ministers” more accurately captures the full role of our ministers.

### **BOARD POLICY MANUAL**

The Governance Committee recommends that the Board adopt the following with reference to the Board Policy Manual:

1. Change BPM 3.2.2 to add after “written personnel policies” the phrase “that are compliant with current law.”



RATIONALE: BPM 3.2.2 requires written personnel policies. The Governance Committee understands that employment law frequently changes and believes that the words “that are compliant with current law” should be added to the requirement of written personnel policies. As part of our vision, the church wants to treat its employees fairly. In addition, failure to follow the law could subject the church to financial liability.

2. Waive implementation of BPM 2.5.1 and 4.11.4. These sections of the Board Policy Manual require the Board to engage an outside consultant to conduct a performance evaluation of the Executive Team every three years. The Board waived the requirement of an outside consultant last year. The Governance Committee proposes that we waive it again this year.

RATIONALE: The Board added this clause out of a concern that most ministers do not have management background/experience at the level required by a large nonprofit like First Unitarian. The Governance Committee believes that Bill has this experience and our annual Assessments of the ministry of the church are very positive. In addition, our new accounting firm has not raised any concerns about church management. The Governance Committee does not see the need to expend funds and take executive time for an outside evaluation.

## Quick History of Ministerial Authority at First Unitarian

Cindy Cumfer

Historically, the church (as far as I know) has expected its ministers to take positions on public issues as part of their spiritual leadership of the church. The bylaws specifically recognize that the minister "shall provide spiritual leadership in keeping with the purposes of the church." It goes on to say that the minister shall have responsibility for all worship activities and is guaranteed freedom of the pulpit. Art. VIII, Section 2. The clause is, I think, misleadingly labelled "Worship duties of minister." It would more correctly be worded something like "Spiritual authority of ministers."

Historically, ministers have always functioned to provide spiritual leadership on matters that were public issues, and not just worship duties. Our faith has a fundamental belief that we should take our values to build "a city on the hill." (With more consciousness about white supremacy culture, we would now, I hope, speak more of partnering with others to create social change.) I don't know whether we've ever signed onto a lawsuit, but that's just one type of a public issue. For some years, the ministers took public positions without claiming that the church backed them, although in early days the ministers' actions may have been read as church actions (I'm not sure). As some quick examples, Thomas Lamb Eliot and many women and some men in the church were very public supporters of a foster care system that passed in the Legislature, women's suffrage, and temperance amendments. Eliot submitted a Memorial to the state legislature on temperance and, with other church members, publicly supported the successful foster care bill in Salem. William Eliot was publicly opposed to the anti-Catholic ballot measure in the mid-1920s and his sermon on the topic was printed in *The Oregonian*. Richard Steiner was involved as First U's minister in many political issues, including integration, the abolition of capital punishment, and the ACLU (which got him on the Red Squad list); he testified before an Oregon committee on Labor-Management Relations in favor of the union side, etc. He joined with congregants in a successful initiative effort to abolish the death penalty in Oregon. Alan Deale had two American Indian Movement leaders released under his recognizance and the church conducted fundraisers for them. He publicly supported a woman's right to choose and his support got the church picketed on at least one occasion. He also used his position as minister to extend spiritual reasons why terminally ill individuals should have the right to decide to take their lives. His position on this issue got national press for the church and was very controversial. Marilyn Sewell wrapped the red ribbon around the block and declared the church a Hate Free Zone during the BM 9 campaign, a clear signal to the public that this was a spiritual matter and that the church opposed BM 9.

Congregants since the beginning have worked with ministers on issues and programs that interested them in the belief that this work was part of our spiritual mission. Our social justice program under Marilyn, and revamped and continued by Bill, often initiates and/or encourages signatures on petitions and engages in other types of "public" activities under the aegis of the church.

I read all of the Board minutes going back to the first meeting in 1865 and I don't believe that any minister ever got the Board's consent or the membership consent for their community involvement. (Marilyn did not get Board consent for the ribbon, but she did talk to a Board member about it and it's possible he spoke informally with the Board or some Board members.)

These are only some examples of ministerial involvement in public affairs, clearly done as ministers of the church. I understand that they are not quite the same as the church's decision as a church to join a lawsuit because the lawsuit is brought in the name of the church. (In this case, Bill and the ET did get the Board's consent via the BOC, though it's not clear they needed to do that.) Marilyn's decision to wrap the church block, a clear statement that the church opposed BM 9, was another example of a minister making a statement on behalf of the church. So are petitions circulated in the parish hall for signatures on Sunday? They very much point to the idea that we expect our ministers to be involved in taking our spiritual beliefs into the world as part of their ministerial duties.

If there is an issue, I'm assuming that it will be whether joining a lawsuit has some potential implications that other actions may not have that would require our ministers to get some additional consent (by the Board? Members?). I think Andy and possibly Leila have some questions about this, so I'm inviting them to attend this meeting if they wish.

## Bylaws and Policies Relating to Spiritual Leadership of Ministers

### Background

During the summer of 2020, Senior Minister Rev. Bill Sinkford joined First Unitarian Church of Portland as a named plaintiff in a federal lawsuit filed by the Western States Center seeking a restraining order to limit the law enforcement activities of federal officers who were using militarized tactics to repress the free speech rights of protesters in Portland demanding racial justice following police killings of Black men and women across the country. The decision to join the lawsuit was very time sensitive and carried no known financial costs or risks to the church. In choosing to join the suit, Rev. Sinkford consulted the Board Officers Committee of the Board of Trustees, but was not required to seek prior approval from the Board of Trustees. It was an example of a very long history of First Unitarian's Senior Ministers taking public action as part of their spiritual leadership of the church.

The role of spiritual leadership by ministers of First Unitarian is documented in Article VIII, Section 2, of First Unitarian's bylaws. The Governance Committee of the Board of Trustees is currently recommending that the Board propose to the members to change the title of Article VIII, Section 2 of the Bylaws from "Worship duties of ministers" to "Spiritual Leadership of Ministers" to more accurately title the section and to not suggest that minister's spiritual leadership would be limited to worship settings.

Ministers' duty and authority in spiritual leadership of the congregation is intentionally both broad ranging and governed by the church's Bylaws (established and affirmed by the full voting membership of the congregation) and the related Governing Policies (established and administered by the Board of Trustees). While ministers have broad "freedom of the pulpit," their leadership is also subject to a range of limits on their scope of authority.

As the Board of Trustees considers the change in title of Article VIII, Section 2 of the bylaws, the Governance Committee thought it might be useful to review a sample of the range of governing bylaws and policies that both allowed and limited Rev. Sinkford's spiritual leadership in joining First Unitarian as a named plaintiff in the recent federal lawsuit. At our January Board of Trustees meeting, we will briefly review how each element applied, not to second guess or challenge that action, but as an illustration of the ways that ministers' duty of spiritual leadership intersects with other limitations within the governing bylaws and policies of the church.

### Related sections of the Bylaws:

The **church's purpose** includes (I.2.e) "The right of conscience and the use of the democratic process within our congregations and in society at large."

The **Board of Trustees** shall “establish and publish Governing Policies, which shall include policies (a) to delegate the administration of the church to the Senior Minister, and (b) to limit the Senior Minister’s scope of authority.” (III.2)

The **Senior Minister** “is responsible to the Board of Trustees for implementing the Governing Policies established by the Board. After consultation with the Board, the Senior Minister shall appoint an Executive Team. The Senior Minister shall retain final authority in the administration of the church.” (III.3)

“The authority and responsibility conferred by the voting members on the Board of Trustees . . . and the Senior Minister are to be carried out in service to the purpose and mission of this church **in a collaborative manner.**” (III.4)

“When the Board of Trustees is not in session, the Board Officers Committee shall have all powers of the Board.” (VII.1.(a)(1))

**Article VIII. Section 2. Worship duties of ministers.** “The ministers shall provide spiritual leadership in keeping with the purpose of the church. The ministers shall have oversight of and responsibility for all worship activities. Subject to the right of dismissal, the ministers of the church are guaranteed freedom of the pulpit.”

Ultimately, a minister can be dismissed, with or without cause, under specific conditions and through a majority vote of the congregation (VIII.3).

#### **Related sections of Board Governing Policies:**

##### **From our Mission and Long-Range Goals (1.1):**

- Enhances the capacity of congregants, of all ages, to engage the world and transform it, grounded in UU values.
- Witnesses as a voice of conscience in our community and beyond, collaborating with other justice-seeking institutions, encouraging congregants to join others in building a more equitable, sustainable, and peaceful future for all.

**2.1 *Covenantal Relationship.*** The Board recognizes that the Board and Senior Minister govern the church in a covenantal relationship in which the parties work together to advance the mission of the church. The covenantal relationship means that the Board and Senior Minister see themselves in a collaborative relationship that operates on assumptions of respect and trust, with each party having an important role toward advancing the church’s mission.

**2.3 *Role of the Executive Team.*** The Executive Team shall manage the church by implementing Board policies to advance the mission of the church within the limitations set by Part 3. Except as limited in these Governing Policies, the Board delegates all authority for management of the church and accountability of staff to the Executive Team.

Section 3 summarizes the Management Limitations of the Executive Team. Those limits include:

- Financial parameters (3.3), which are generally summarized as “The Executive Team will ensure the financial viability of the church, will exercise proper care in the handling of funds, and will protect the assets of the church,” and include very specific limitations, such as requiring board authorization to enter into any contract greater than \$10,000 in value.
- Communication with the board (3.5): “Keep the Board informed of all matters related to carrying out Board policies and monitoring duties, including relevant trends, anticipated adverse media coverage, lawsuits threatened or filed against the church, public policy initiatives, public events of the church and material external and internal changes, particularly changes in the assumptions upon which any Board policy has previously been established.”

The Board Officers’ Committee’s role is further articulated at 4.11.1: “When the Board is not in session, the BOC has all powers of the Board to manage the affairs of the church in connection with matters that must be decided before the next regular Board meeting.”

## GOVERNANCE COMMITTEE MINUTES

Chair: Cindy Cumfer

Secretary: Caitlynn Hill

Committee Members: Mindy Clark, Ryan Deibert, Adam House,

DATE AND PLACE: Wednesday, December 09, 2020, 7-9 p.m.

Opening Words—Ryan: Billy Collins Fool Me Good

Next Meeting: Opening and Closing Words? Adam House

Announcements: None

Acceptance of Last Meetings Minutes (See Attached): Yes

Report on To Do list on Last Meetings Minutes:

- Future tasks:
  - Ryan will look at policies against the decision to enter a lawsuit
  - Mindy language for board size recommendations after Susan Beaumont

**Additions/Changes to Agenda?** None

### Agenda Items:

#### 1. Bylaws Issues

- **Reducing Board size (Art. IV, Sect. 1)? Cindy's report on larger nonprofits and Board size**
- - Large non-profit boards find ways to break down tasks into smaller groups. They keep their board sizes large and find that it provides the opportunity for the board to reflect the larger organization.
  - Susan Beaumont for two hours – education, small groups, not a decision-making meeting, plan for next steps.
  - The purpose of exploring this question is to use it as an organizational check-up
- **Abolition of Board Committees: this was raised in discussion. Is this on the table?**
  - Discussion about board size may lead us into reflecting on the structure of the board. Something to discuss further down the road.
- **Decision on whether to refer limitation on spiritual authority of ministers (Art. 8, Sect. 2) to Board with or without a Gov Comm recommendation**

-We are ready to refer that to the larger board. Discuss this at the next BOC.

- **Change Board term (Art. IV, Sect. 1) to begin July 1, not June 1? –**  
*Recommending this change to the larger board.*

## 2. Board Policies Issues

- **Change Personnel Policies 3.2.2 to add after “written personnel policies” the phrase “that are compliant with current law,”** ... To expectation that executive team compares personnel policies to current laws. *To be brought to the BOC.*
- **Change definition of pledging member? BPM 5.3 and Bylaws (Art. II, Sect. 2)** - How to determine “generous within your means” for individual congregants? What is the language that allows all communities to feel welcome? Current language is causing barriers for Kathryn in determining the size of our congregation for UUA reporting. Defer to next meeting to invite Kathryn. *Cindy will talk to Kathryn to gather more info.*
- **Perform a 3-year performance review of ET? BPM 2.5.1 and 4.11.4** – Board reviews the new ET with a consultant and then every three years after. We will want to do the review with the new minister coming in. Do the review in the first year of the new minister. *To be put in the consent agenda with recommendation that it be postponed until next year.*
- Update Conflicts of Interest Policy to comply with new Oregon law on page 27
- **Revise safe church policy? BPM Appendix 38**
- - do the ET policies cover church volunteers as well as staff? *Postpone until next year.*  
<https://www.uua.org/safe>

*Adam will reach out to Leila for clarification of discussion points.*

BPM -Current policy does not comply with the new law. *Cindy will send out information about the law.* New law provision related to individual board members allowed to get info from management if it is pertinent to the work of the board. *POSTPONED until next year.*

Process Observation (comments by all) – Informal but productive groove for our discussion. Should we have a more formal process for acknowledging white supremacy? We are doing it but not naming it out loud. Should we be naming them more? Our privilege not to name it.

Next meeting: Email exchange after the Susan Beaumont meeting to discuss whether we need to meet.

Closing Words—Ryan Jericho Brown Psalm 150



**FIRST UNITARIAN CHURCH OF PORTLAND  
BOARD OF TRUSTEES**

Communications Committee Meeting Minutes  
December 8th, 2020 - 7:00 - 8:30 Zoom Room

The meeting convened via Zoom.

Present: Barbara Morrison, Kathy Ludlow, Theo Harper, Mindy Clark, Brad Taylor

Opening words

The November meeting minutes were approved as written.

The December Moderator Letter was discussed. Topics to be addressed:

The board's continued discernment regarding the 8<sup>th</sup> principle was discussed and it was noted that other leaders of the church, along with many congregants, are participating in discussions regarding the principle. The hope is that congregants will continue to participate in trainings and discussions. The process of how it may be presented to the congregation and/or eventually put on a ballot was also considered.

It was noted that the Board Forum was well attended and that there was broad participation.

The process for discussing and considering upcoming church goals was discussed and the group considered various ways to engage existing groups and individual congregants in the conversation.

Closing words

Respectfully submitted,  
Brad Taylor

**First Unitarian Church  
Finance Committee Minutes  
December 29, 2020**

**Attending:**

Committee Members: Leila Wrathall, Andy Wilson, Mindy Clark, Alan Comnes

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

Staff: Bill Sinkford, Kathryn Estey

**Call to Order:** 5:10 pm

**Reading:** Linda provided a reading.

**Date and Time for Next Regular Meeting:** January 26, 2021; 5:00 – 6:30 PM

**Announcements and Reports:**

Leila reviewed Agenda, added reforecast of budget discussion.

**Motions/Approval:**

**M/S/C:** Approved November minutes

**November 2020 Financial Review - Discussion**

Kathryn reviewed November financial report, will forward it after meeting. Pledge receipts are running over budget, but do include prepayments of 2021 along with 2020 pledge payments. Rental income \$41K below budgeted (no surprise). NW Academy still paying per agreement. Program expenses are down for obvious reasons.

**2021 Budget Reforecast – Bill and Kathryn:**

Current Board- and congregation-approved 2021 budget is pre-Covid. Our first post-Covid planning assumption (May) was a \$300K shortfall in pledge and rental income. Today's reforecast is based on the assumption we will not return to in person services for this church year and that NW Academy will remain current with rent. Fiscal year includes two overlapping calendar pledge years. Previous assumptions were that payments would be roughly evenly distributed between halves of the pledge year. In recent years the trend is for congregants to pay more in the first half of the calendar year (second half of the church fiscal year). Went from about 50% (Jan-June)/50% (Jul-Dec) to 44%/56% last 2 years. No assurance this trend will continue, but: reforecast includes the new back-heavy pledge payment pattern.

As a reminder, the original approved budget projected a \$93K deficit. With the reforecast, the projected deficit drops to \$24K.

Note: funds from the federal PPP payout were spent in the 2019-20 fiscal year. Accounting effects of loan forgiveness in the 2020-2021 fiscal year are still unknown, since Congress and the SBA are still working the details. Church will be consulting with auditor on this.

Current NW Academy lease expires in 2021. Current talks are to extend for one year rather than a complete renegotiation of the lease.

Vote to forward revised budget to the Board moved, seconded, and approved.

**Other business:**

Review of the 2020 audit is in process and will be discussed in a future meeting.

Question: could the church change from a fiscal year to a calendar year basis? (to match the pledge year and the Foundation's year). Or, the other way, to move the pledge drive to the spring to align with the church year? Many difficult details to work through either way, but worthy of future discussion.

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

Linda read closing words.

Meeting adjourned at 6:35 pm.

<b>First Unitarian Church</b>							
<b>Year-To-Date Operating Summary</b>							
<b>10/31/2020</b>							
	<b>ACTUAL OPERATIONS YEAR TO DATE 10/31/2020</b>	<b>ACTUAL OPERATIONS YEAR TO DATE 10/31/2019</b>	<b>ACTUAL VARIANCE FY 2021 TO</b>	<b>BUDGET YEAR TO DATE 10/31/2020</b>	<b>BUDGET VARIANCE 10/31/2020</b>	<b>ANNUAL BUDGET FY21</b>	
<b>Church Operations</b>							
<b>Operating Income</b>							
Pledge Income	477,114	388,403	88,711	393,512	83,603	1,437,509	
Contributions	31,554	20,899	10,655	29,152	2,401	87,457	
Program Income	42,004	29,566	12,438	25,400	16,604	120,600	
Rental Income	117,645	142,717	(25,072)	150,370	(32,725)	404,109	
Other Income	2,402	34,469	(32,067)	9,333	(6,931)	28,000	
Gift from Foundation						69,000	
<b>Total Operating Income</b>	<b>670,720</b>	<b>616,054</b>	<b>54,666</b>	<b>607,767</b>	<b>62,953</b>	<b>2,146,675</b>	
<b>Operating Costs</b>							
Payroll Expenses	499,527	525,151	25,624	541,113	41,586	1,599,736	
Reimbursible Expenses	2,786	-	(2,786)	-	(2,786)		
Occupancy Expense	52,092	83,385	31,294	82,933	30,842	255,001	
Program Expense	44,487	58,486	13,999	95,437	50,950	266,037	
Rental Expense	1,046	8,520	7,474	6,240	5,194	18,720	
Administration Expense	17,189	13,636	(3,553)	19,562	2,372	55,885	
Other Expense	-	809	809	567	567	1,700	
<b>Total Operating Costs</b>	<b>617,127</b>	<b>689,987</b>	<b>72,860</b>	<b>745,852</b>	<b>128,725</b>	<b>2,197,079</b>	
<b>Net Church Operations</b>	<b>53,593</b>	<b>(73,933)</b>	<b>127,526</b>	<b>(138,085)</b>	<b>191,678</b>	<b>(50,404)</b>	
<b>Reserve Account Deposits</b>							
Annual Operating Reserve	14,311	15,432	1,121	14,311	-	42,933	
<b>Total Reserve Deposits</b>	<b>14,311</b>	<b>15,432</b>	<b>1,121</b>	<b>14,311</b>	<b>-</b>	<b>42,933</b>	
<b>Net Church Operations After Reserve Deposits</b>	<b>39,282</b>	<b>(89,365)</b>	<b>128,647</b>	<b>(152,396)</b>	<b>191,678</b>	<b>(93,337)</b>	
<b>Investment Income</b>							
Dividend & Interest Income	945	84	861	-	945		
<b>Net Investment Income (Loss)</b>	<b>945</b>	<b>84</b>	<b>861</b>	<b>-</b>	<b>945</b>		
<b>Operating Surplus (Deficit)</b>	<b>40,227</b>	<b>(89,281)</b>	<b>129,508</b>	<b>(152,396)</b>	<b>192,623</b>		
<b>Reserve Account Transfers</b>						<b>93,337</b>	
<b>Total Reserve Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Net Church Operations After Reserve Deposits</b>	<b>40,227</b>	<b>(89,281)</b>	<b>129,508</b>	<b>(152,396)</b>	<b>192,623</b>	<b>-</b>	
Reimbursible Expenses **	2,786	-	-	-	2,786		
<b>Net Cash Effect</b>	<b>43,012</b>	<b>(89,281)</b>	<b>129,508</b>	<b>(152,396)</b>	<b>195,408</b>		

<b>First Unitarian Church</b>						
<b>Monthly Operating Summary</b>						
<b>10/31/2020</b>						
		<b>ACTUAL OPERATIONS CURRENT OCT 2020</b>	<b>ACTUAL OPERATIONS PREVIOUS SEP 2020</b>	<b>OPERATIONS MO to MO VARIANCE</b>	<b>BUDGET CURRENT MONTH</b>	<b>BUDGET VARIANCE</b>
<b>Church Operations</b>						
	<b>Operating Income</b>					
	Pledge Income	133,826	178,809	(44,983)	161,388	(27,562)
	Contributions	6,886	10,749	(3,863)	7,288	(402)
	Program Income	2,013	28,822	(26,809)	5,650	(3,637)
	Rental Income	27,486	26,586	900	35,217	(7,731)
	Other Income	1,377	25	1,352	2,333	(956)
	<b>Total Operating Income</b>	<b>171,588</b>	<b>244,991</b>	<b>(73,403)</b>	<b>211,877</b>	<b>(40,289)</b>
	<b>Operating Costs</b>					
	Payroll Expenses	129,264	122,323	(6,941)	135,278	6,015
	Reimbursible Expenses **	1,687	-	(1,687)	-	(1,687)
	Occupancy Expense	11,364	12,819	1,455	20,733	9,370
	Program Expense	13,155	12,248	(907)	37,262	24,107
	Rental Expense	807	195	(612)	1,560	753
	Administration Expense	5,182	4,110	(1,072)	4,907	(275)
	Other Expense	-	-	-	142	142
	<b>Total Operating Costs</b>	<b>161,458</b>	<b>151,694</b>	<b>(9,764)</b>	<b>199,883</b>	<b>38,425</b>
<b>Net Church Operations</b>		<b>10,129</b>	<b>93,297</b>	<b>(83,168)</b>	<b>11,994</b>	<b>(1,864)</b>
	<b>Reserve Account Deposits</b>					
	Annual Operating Reserve	3,578	3,578	-	3,578	-
	<b>Total Reserve Deposits</b>	<b>3,578</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>-</b>
<b>Net Church Operations After Reserve Deposits</b>		<b>6,551</b>	<b>89,719</b>	<b>(83,168)</b>	<b>8,416</b>	<b>(1,864)</b>
<b>Investment Income</b>						
	Dividend & Interest Income	246	198	(48)	-	246
<b>Net Investment Income (Loss)</b>		<b>246</b>	<b>198</b>	<b>(48)</b>	<b>-</b>	<b>246</b>
<b>Operating Surplus (Deficit)</b>		<b>6,797</b>	<b>89,917</b>	<b>(83,216)</b>	<b>8,416</b>	<b>(1,618)</b>
	<b>Reserve Account Deposits</b>					
	<b>Total Reserve Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Church Operations After Reserve Deposits</b>		<b>6,797</b>	<b>89,917</b>	<b>(83,216)</b>	<b>8,416</b>	<b>(1,618)</b>
	Reimbursible Expenses**	1,099				1,099
<b>Net Cash Effect</b>		<b>7,896</b>	<b>89,917</b>	<b>(83,216)</b>	<b>8,416</b>	<b>(519)</b>

<b>First Unitarian Church</b>					
<b>Dashboard Report</b>					
October 2020					
<b>CAMPAIGN MONTHLY TRACKING</b>					
<b>Pledge Drive Statistics</b>	<b>2021 AFD</b>	<b>2020 AFD</b>	<b>2019 AFD</b>	<b>2018 AFD</b>	
<b>As Of</b>	<b>10/31/20</b>	<b>10/31/19</b>	<b>10/31/18</b>	<b>10/31/17</b>	
<b>All Members--</b>					
Pledge Goal	1,535,000	1,600,000	1,506,750	1,459,000	
Pledges Received	827,484	510,401	294,767	410,757	
Percent of Goal	53.91%	31.90%	19.56%	28.15%	
Pledging Households	342	227	120	229	
Average Pledge Received	2,420	2,248	2,456	1,794	
Payments Received	128,497	27,840	16,975	36,978	
Percent of Pledge	15.5%	5.5%	5.8%	9.0%	
<b>Attendance</b>	<b>Oct-20</b>	<b>Oct-19</b>		<b>Oct-18</b>	<b>**10/2017</b>
For the month (in sanctuary + livestream)	2,639	2,418	9.14%	2,863	3,908
Total LiveStream (included above)	2,639	354	645.48%	455	490
Total for the Fiscal Year	9,960	8,704	14.43%	10,774	11,015
Average per Sunday for month	660	605	9.14%	573	782
Average per Sunday YTD	586	544	7.70%	599	612
** = 5-Sunday month					
<b>Christmas Eve/Solstice</b>					
<b>New Members</b>	<b>Jul '20 -Jun'21</b>		<b>Jul 19 - Jun '20</b>		
Enrolled	8	-11.11%	9		
Number of Pledges Received	6	-14.29%	7		
Total Amount of Pledges Received	2,080	-0.24%	2,085		
Average Pledge	347	16.39%	298		
<b>Plate Contributions</b>	<b>FY21</b>	<b>Recipient(s)</b>		<b>FY21</b>	<b>Recipient(s)</b>
Jul	3,156	Portland Freedom Fund		Jan	
Aug	3,269	Black Lives UU		Feb	
Sep	7,730	Various (See breakdown below)		Mar	
Oct	1,918	Western States Center		Apr	
Nov				May	
Dec				Jun	
				Fiscal YTD	16,073
<b>Sept Half Plate Recipients</b>					
Rogue Valley UU Fire		3,050			
College Dreams		2,174			
UU Vote					
New Florida Majority Education Fund		835			
New Georgia Project		835			
Ohio Organizing Collaborative		835			

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

		September 30, 2020		October 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	369,427.28	(5,254.46)	364,172.82				-				
	<b>Sub-Total Operating Fund</b>	<b>369,427.28</b>		<b>364,172.82</b>	<b>326,890.73</b>	<b>37,637.06</b>	<b>(354.97)</b>	-		-	-	-
3412	Annual Operating Reserve	61,292.16	3,577.79	64,869.95		64,869.95						
3414	Major Donor Reserve Fund	111,144.90	-	111,144.90		111,144.90						
3415	Sabbatical Reserve	1,000.00	-	1,000.00		1,000.00						
3423	Special Projects Reserve	27,105.06	1,000.00	28,105.06		28,105.06						
3430	Major Repairs & Equipment Reserve	190,934.63	(1,000.00)	189,934.63		189,934.63						
3413	Safety Reserve	140,235.22	-	140,235.22		140,235.22						
1011-40	Commemoration	9,281.89	225.00	9,506.89		9,506.89						
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	186,988.16	3,943.00	190,931.16	190,931.16							
	<b>Sub-Total Reserve Funds</b>	<b>881,978.60</b>	<b>7,745.79</b>	<b>889,724.39</b>		<b>698,793.23</b>		-	-	-	-	-
30	General Capital											
34	Buchan Bldg Capital	2,256.00	722.00	2,978.00	2,978.00							
	<b>Sub-Total Capital Funds</b>	<b>2,256.00</b>	<b>722.00</b>	<b>2,978.00</b>		-		-	-	-	-	-
41	Chesney-Deale (Intern Minister)	74,819.79	-	74,819.79			58,491.44			16,328.35		
42	MJS Lecture Series	152,125.08	(2,205.95)	149,919.13		-					149,919.13	
43	Hessler-Deale (Women in Ministry)	22,152.93	55.78	22,208.71			11,235.89			10,972.82		
46	Anniversary	15,172.16	0.65	15,172.81								15,172.81
50	Slegers Fund for Music Ministry	32,599.10	-	32,599.10			32,599.10					
1035-10	State Unemployment Insurance	23,589.00	0.97	23,589.97					23,589.97			
	<b>Sub-Total Restricted Funds</b>	<b>320,093.73</b>	<b>(2,139.19)</b>	<b>317,954.54</b>			<b>101,971.46</b>	-	<b>23,589.97</b>	<b>27,301.17</b>	<b>149,919.13</b>	<b>15,172.81</b>
	Total All Funds	1,384,511.45	1,074.14	1,574,829.75	520,799.89	736,430.29	101,971.46	-	23,589.97	27,301.17	149,919.13	15,172.81
	<b>Per Bank Rec.</b>	<b>\$1,574,132.68</b>	<b>1,074.14</b>	<b>1,575,184.72</b>	<b>520,799.89</b>	<b>736,430.29</b>	<b>101,971.46</b>	<b>-</b>	<b>23,589.97</b>	<b>27,301.17</b>	<b>149,919.13</b>	<b>15,172.81</b>
	Petty Cash	500.00		500.00								
		<b>1,574,632.68</b>	<b>\$1,052.04</b>	<b>\$1,575,684.72</b>								

<b><i>First Unitarian Church</i></b>		
	<b>Statement of Cash Flows</b>	
	<b>For the Month Ending 10/31/2020</b>	
<b>Beginning Cash &amp; Equivalents Balance</b>		<b>1,574,632.68</b>
<b>Receipts</b>		
Pledges & Contributions Received		140,711.31
Rents Received		27,486.30
Program Receipts		6,570.00
Miscellaneous Receipts		1,377.00
Interest/Gain-Loss on Investments		(1,904.15)
Restricted Fund Receipts		225.00
Buchan Building Receipts		722.00
<b>Total Receipts</b>		<b>175,187.46</b>
<b>Payments</b>		
Payroll/Taxes/Benefits		(129,263.75)
Operating Expenses		(22,821.77)
Program Expenses		(9,946.50)
Increase/Decrease Prepaid Expenses		2,329.75
Acquisition of Property & Equipment		380.00
Increase/Decrease Accounts Payable		(14,579.84)
Miscellaneous Expenses		(233.31)
<b>Total Payments</b>		<b>(174,135.42)</b>
<b>Net Cash In/(Out)</b>		<b>1,052.04</b>
<b>Ending Cash &amp; Equivalents Balance</b>		<b>1,575,684.72</b>



<b>First Unitarian Church</b>			
<b>Notes to Financials October 2020 (department transactions greater than \$2,000)</b>			
<b>OPERATING INCOME</b>			
Pledge income	YTD income exceeded budget		83,603
	under budget for the month		(27,562)
	**2020 pledge payments rec'd = 77,000		
	**2121 pledge payments rec'd =56,000		
Non-pledge contributions	YTD receipts above budget		2,401
	under budget for the month		(402)
Rental Income			
Tenants			27,486
Other Income			
Sexton reimbursement from renters' events			-
Administration	SAIF dividend		1,402
<b>OPERATING COSTS</b>			
Administration	Accounting software upgrade		2,096.00
Occupancy			
Contract services			4,042
Utilities			4,161
<b>DASHBOARD</b>			
New members			0
New pledges received			0
<b>CASH/SECURITIES BALANCE</b>			
Buchan Building Capital (Burn the Mortgage)	payments received in Sep		2,256.00
	payments received in Oct		722.00
		Balance as of 08/30/2020	2,978.00
MJS Lecture Series	investment loss		(2,206)
Fund 49 (Designated)	Active Accounts		
Auction			10,790
YRUU			16,084
Emergency Fund			38,626
Alliance			13,898

<b>First Unitarian Church</b>							
<b>Year-To-Date Operating Summary</b>							
<b>11/30/2020</b>							
	<b>ACTUAL OPERATIONS YEAR TO DATE 11/30/2020</b>	<b>ACTUAL OPERATIONS YEAR TO DATE 43,799</b>	<b>ACTUAL VARIANCE FY 2021 TO 2020</b>	<b>BUDGET YEAR TO DATE 11/30/2020</b>	<b>BUDGET VARIANCE 11/30/2020</b>	<b>ANNUAL BUDGET FY21</b>	
<b>Church Operations</b>							
<b>Operating Income</b>							
Pledge Income	603,535	574,867	28,668	554,899	48,636	1,437,509	
Contributions	40,080	27,815	12,265	36,440	3,639	87,457	
Program Income	42,634	49,139	(6,504)	46,050	(3,416)	120,600	
Rental Income	144,532	188,589	(44,057)	185,587	(41,056)	404,109	
Other Income	4,281	48,019	(43,738)	11,667	(7,386)	28,000	
Gift from Foundation						69,000	
<b>Total Operating Income</b>	<b>835,062</b>	<b>888,429</b>	<b>(53,367)</b>	<b>834,644</b>	<b>418</b>	<b>2,146,675</b>	
<b>Operating Costs</b>							
Payroll Expenses	621,478	659,178	37,700	676,392	54,914	1,599,736	
Reimbursible Expenses**	2,786	2,320	(466)	-	(2,786)		
Occupancy Expense	61,546	108,681	47,135	103,667	42,121	255,001	
Program Expense	55,695	95,550	39,855	116,016	60,321	266,037	
Rental Expense	1,046	11,922	10,876	7,800	6,754	18,720	
Administration Expense	20,666	26,237	5,571	24,452	3,786	55,885	
Other Expense	-	809	809	708	708	1,700	
<b>Total Operating Costs</b>	<b>763,217</b>	<b>904,698</b>	<b>141,480</b>	<b>929,035</b>	<b>165,818</b>	<b>2,197,079</b>	
<b>Net Church Operations</b>	<b>71,844</b>	<b>(16,269)</b>	<b>88,113</b>	<b>(94,391)</b>	<b>166,236</b>	<b>(50,404)</b>	
<b>Reserve Account Deposits</b>							
Annual Operating Reserve	17,889	19,290	1,401	17,889	-	42,933	
<b>Total Reserve Deposits</b>	<b>17,889</b>	<b>19,290</b>	<b>1,401</b>	<b>17,889</b>	<b>-</b>	<b>42,933</b>	
<b>Net Church Operations After Reserve Deposits</b>	<b>53,955</b>	<b>(35,559)</b>	<b>89,515</b>	<b>(112,280)</b>	<b>166,236</b>	<b>(93,337)</b>	
<b>Investment Income</b>							
Dividend & Interest Income	1,158	102	1,056	-	1,158		
<b>Net Investment Income (Loss)</b>	<b>1,158</b>	<b>102</b>	<b>1,056</b>	<b>-</b>	<b>1,158</b>		
<b>Operating Surplus (Deficit)</b>	<b>55,114</b>	<b>(35,457)</b>	<b>90,571</b>	<b>(112,280)</b>	<b>167,394</b>		
<b>Reserve Account Transfers</b>						<b>93,337</b>	
<b>Total Reserve Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Net Church Operations After Reserve Deposits</b>	<b>55,114</b>	<b>(35,457)</b>	<b>90,571</b>	<b>(112,280)</b>	<b>167,394</b>	<b>-</b>	
Reimbursible Expenses **	2,786	2,320	466	-	2,786		
<b>Net Cash Effect</b>	<b>57,899</b>	<b>(33,137)</b>	<b>91,036</b>	<b>(112,280)</b>	<b>170,180</b>		

		ACTUAL OPERATIONS CURRENT NOV 2020	ACTUAL OPERATIONS PREVIOUS OCT 2020	OPERATIONS MO to MO VARIANCE	BUDGET CURRENT MONTH	BUDGET VARIANCE
<b>Church Operations</b>						
	<b>Operating Income</b>					
	Pledge Income	126,420	133,826	(7,405)	161,388	(34,967)
	Contributions	8,526	6,886	1,640	7,288	1,238
	Program Income	630	2,013	(1,383)	20,650	(20,020)
	Rental Income	26,886	27,486	(600)	35,217	(8,331)
	Other Income	1,879	1,377	502	2,333	(454)
	<b>Total Operating Income</b>	<b>164,342</b>	<b>171,588</b>	<b>(7,246)</b>	<b>226,877</b>	<b>(62,535)</b>
	<b>Operating Costs</b>					
	Payroll Expenses	121,951	129,264	7,313	135,278	13,327
	Reimbursible Expenses	-	1,687	1,687	-	-
	Occupancy Expense	9,454	11,364	1,910	20,733	11,279
	Program Expense	9,290	15,073	5,783	20,562	11,272
	Rental Expense	-	807	807	1,560	1,560
	Administration Expense	3,477	5,182	1,705	4,907	1,430
	Other Expense	-	-	-	142	142
	<b>Total Operating Costs</b>	<b>144,173</b>	<b>163,376</b>	<b>19,204</b>	<b>183,183</b>	<b>39,010</b>
<b>Net Church Operations</b>		<b>20,169</b>	<b>8,211</b>	<b>11,958</b>	<b>43,694</b>	<b>(23,524)</b>
	<b>Reserve Account Deposits</b>					
	Annual Operating Reserve	3,578	3,578	-	3,578	-
	<b>Total Reserve Deposits</b>	<b>3,578</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>-</b>
<b>Net Church Operations After Reserve Deposits</b>		<b>16,592</b>	<b>4,633</b>	<b>11,958</b>	<b>40,116</b>	<b>(23,524)</b>
<b>Investment Income</b>						
	Dividend & Interest Income	214	246	32	-	214
<b>Net Investment Income (Loss)</b>		<b>214</b>	<b>246</b>	<b>32</b>	<b>-</b>	<b>214</b>
<b>Operating Surplus (Deficit)</b>		<b>16,805</b>	<b>4,879</b>	<b>11,991</b>	<b>40,116</b>	<b>(23,311)</b>
	<b>Reserve Account Deposits</b>					
	<b>Total Reserve Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Church Operations After Reserve Deposits</b>		<b>16,805</b>	<b>4,879</b>	<b>11,991</b>	<b>40,116</b>	<b>(23,311)</b>
	<b>Reserve Account Transfers</b>					
	<b>Total Reserve Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Church Operations After Reserve Deposits</b>		<b>16,805</b>	<b>4,879</b>	<b>11,991</b>	<b>40,116</b>	<b>(23,311)</b>
	Reimbursible Expenses**	-	1,099			-
<b>Net Cash Effect</b>		<b>16,805</b>	<b>5,978</b>	<b>11,991</b>	<b>40,116</b>	<b>(23,311)</b>

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

		October 31, 2020		November 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	364,172.82	24,219.56	388,392.38				-				
	<b>Sub-Total Operating Fund</b>	<b>364,172.82</b>		<b>388,392.38</b>	<b>351,024.62</b>	<b>37,765.39</b>	<b>(397.63)</b>	-		-	-	-
3412	Annual Operating Reserve	64,869.95	3,574.79	68,444.74		68,444.74						
3414	Major Donor Reserve Fund	111,144.90	-	111,144.90		111,144.90						
3415	Sabbatical Reserve	1,000.00	-	1,000.00		1,000.00						
3423	Special Projects Reserve	28,105.06	(1,785.57)	26,319.49		26,319.49						
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	9,506.89	-	9,506.89		9,506.89						
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	190,931.16	3,882.88	194,814.04	194,814.04							
	<b>Sub-Total Reserve Funds</b>	<b>889,724.39</b>	<b>5,672.10</b>	<b>895,396.49</b>		<b>700,582.45</b>		-	-	-	-	-
30	General Capital											
34	Buchan Bldg Capital	2,978.00	2,846.01	5,824.01	5,824.01							
	<b>Sub-Total Capital Funds</b>	<b>2,978.00</b>	<b>2,846.01</b>	<b>5,824.01</b>		-		-	-	-	-	-
41	Chesney-Deale (Intern Minister)	74,819.79	-	74,819.79			57,811.44			17,008.35		
42	MJS Lecture Series	149,919.13	9,797.65	159,716.78		-					159,716.78	
43	Hessler-Deale (Women in Ministry)	22,208.71	735.65	22,944.36			11,971.54			10,972.82		
46	Anniversary	15,172.81	0.63	15,173.44								15,173.44
50	Slegers Fund for Music Ministry	32,599.10	-	32,599.10			32,599.10					
1035-10	State Unemployment Insurance	23,589.97	1.00	23,590.97					23,590.97			
	<b>Sub-Total Restricted Funds</b>	<b>317,954.54</b>	<b>10,492.27</b>	<b>328,446.81</b>			<b>101,984.45</b>	-	<b>23,590.97</b>	<b>27,981.17</b>	<b>159,716.78</b>	<b>15,173.44</b>
	Total All Funds	1,574,829.75	43,229.94	1,618,059.69	551,662.67	738,347.84	101,984.45	-	23,590.97	27,981.17	159,716.78	15,173.44
	<b>Per Bank Rec.</b>	<b>\$1,575,184.72</b>	<b>43,229.94</b>	<b>1,618,457.32</b>	<b>551,662.67</b>	<b>738,347.84</b>	<b>101,984.45</b>	<b>-</b>	<b>23,590.97</b>	<b>27,981.17</b>	<b>159,716.78</b>	<b>15,173.44</b>
	Petty Cash	500.00		500.00								
		1,575,684.72	\$43,272.60	\$1,618,957.32								

<b><i>First Unitarian Church</i></b>		
<b>Statement of Cash Flows</b>		
<b>For the Month Ending 11/30/2020</b>		
<b>Beginning Cash &amp; Equivalents Balance</b>		<b>1,573,766.72</b>
<b>Receipts</b>		
Pledges & Contributions Received		134,946.59
Rents Received		26,886.30
Program Receipts		7,057.00
Miscellaneous Receipts		1,879.00
Interest/Gain-Loss on Investments		10,784.89
Buchan Building Receipts		6,424.01
<b>Total Receipts</b>		<b>187,977.79</b>
<b>Payments</b>		
Payroll/Taxes/Benefits		(121,951.05)
Operating Expenses		(22,354.05)
Program Expenses		(2,393.09)
Increase/Decrease Prepaid Expenses		(2,223.50)
Acquisition of Property & Equipment		380.00
Increase/Decrease Accounts Payable		9,543.97
Miscellaneous Expenses		(211.47)
Charles Schwab Burn the Mortgage		(3,578.00)
<b>Total Payments</b>		<b>(142,787)</b>
<b>Net Cash In/(Out)</b>		<b>45,190.60</b>
<b>Ending Cash &amp; Equivalents Balance</b>		<b>1,618,957.32</b>

<b>First Unitarian Church</b>			
<b>Notes to Financials November 2020 (department transactions greater than \$2,000)</b>			
<b>OPERATING INCOME</b>			
Pledge income	YTD income exceeded budget		48,636
	under budget for the month		(34,967)
	**2020 pledge payments rec'd = 107,790		
	**2121 pledge payments rec'd =14,480		
Non-pledge contributions	YTD receipts above budget		3,639
	above budget for the month		1,238
Rental Income			
Tenants			26,886
Other Income			
Sexton reimbursement from renters' events			-
Administration	Church Mutual Insurance dividend		1,879
<b>OPERATING COSTS</b>			
Stewardship	Path Forward mailing		3,417
Occupancy			
Contract services			2,420
Utilities			4,158
<b>DASHBOARD</b>			
New members			0
New pledges received			0
<b>CASH/SECURITIES BALANCE</b>			
Buchan Building Capital			
(Burn the Mortgage)	payments received in Oct		722.00
	transferred to Foundation		(722.00)
	payments received in Nov		5,824.01
		Balance as of 11/30/2020	5,824.01
Special Project	holiday gifts for staff		1,785.00
MJS Lecture Series	investment gain		9,797
Fund 49 (Designated)	Active Accounts		
Auction			10,790
YRUU			16,084
Emergency Fund			36,063
Alliance			23,923