

## First Unitarian Church of Portland

Board of Trustees Meeting – February 4, 2021 – Agenda

Board only/Deepening: 6:30 p.m. - Open Board Meeting: 7 p.m. - Zoom call

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

<https://us02web.zoom.us/j/82930223125?pwd=TDdrckx1T0ISTG1KT3BFWGx5MmQyZz09>

Meeting ID: 829 3022 3125

Passcode: 398649

Or join by phone:

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### Board Meeting

6:30 Deepening/Check-in

7:00

#### Convene

Opening Words – Theo

Determine Quorum

Process Observer Review

Review Agenda

Review and Approve Previous Meeting Minutes

#### Board Roles

Timekeeper – Caitlynn

Process Observer –

7:05

#### Congregant Comment Period

7:15

#### Updates

- Committee updates – reports attached
- ET Update

7:35

#### Consent Agenda

Proposed Board Policy Change (Cindy)

- **Change BPM 6.5 to add the text in red:** 6.5 *Effect of Policies*. Board policies are intended to be guidelines, not legal standards or regulations, for the Board. Except to the extent that a policy complies with a law or governmental regulation or the Articles or bylaws of the church, the Board is not legally bound to follow its policies. The Board's failure to follow a Board policy shall not give rise to an arbitration, suit, action, administrative hearing or any other legal proceeding against the Board **or the church** nor shall such failure be evidence in an arbitration, suit, action, administrative hearing or any other legal proceeding against the Board **or the church**. The policies are binding on the Executive Team and staff.

7:40

#### Generative Discussion

- Final discussion about proposing the adoption of the 8<sup>th</sup> Principle

8:40            **Closed Session – MSC Update**

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

9:00            Adjourn

**Our Mission:**

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

**Our Vision:**

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

**Goals for First Unitarian Church**

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

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

**First Unitarian Church Five-Year Goals**

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

From 2016-2021, First Unitarian Church of Portland will:

- Focus on collaborative governance, revising policies for clarity and brevity and creating linkages between the Congregation, the Board, and the Executive Team.
- Increase church funding through enhanced giving, including goal to reduce or retire the Buchan Building mortgage.
- Make a cultural transition from program-focused church to mission-driven church, with priority to building beloved community between generations.
- Develop a long-term plan for development and sustainability of church campus given changing dynamics of West End and downtown Portland.

**Board One- to Three-Year goals**

The Board adopted its one- to three-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 – DRAFT**  
**January 7, 2021**  
**(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

**Ministers and staff present:** Rev. Bill Sinkford, Rev. Tom Disrud, Kathryn Estey, Intern Minister Stacey Mitchell

**Timekeeper:** Cindy Cumfer

**Process Observer:** None

**Congregants present:** Pat Malone (representing Nominating Committee)

The board meeting convened at 7:13 PM.

**Opening words:** Adam House read a prayer by Rabbi Arthur Waskow, “A Prayer in Time of Coup and Insurrection”

Mindy Clark determined there was a quorum.

**Process observer review:**

No notes to share from last month.

**Review agenda:**

Agenda was reviewed.

Item added to consent agenda: Board approval of finance committee recommendation to approve the re-forecasted budget.

An item was later added to Action Items, following generative discussion (see Action Items).

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

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

**Congregant Comment:**

None.

**Dates to calendar**

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

**ET updates**

- We are following the events in Washington. Originally scheduled for a guest preacher this

Sunday, but Bill will instead lead services in response.

- Successful holiday season with revamped online services.
- In December, signed on to an amicus brief challenging the Trump administration's attempt to move money to fund the border wall. Joined several faith communities in that work.
- With COVID vaccines out, the ET will be forming a task force in the coming months to focus on reopening the church for in-person worship and programming. The ministry that we will have after COVID will be different than what came before, but we are looking for others to contribute to that vision.
- At December Finance Committee meeting, the ET presented a complete re-forecast of this budget year. The budget that the congregation approved last May was pre-COVID. We are now functioning with very different budget realities. Some details from the Finance Committee presentation:
  - Our pledge income has been running above last year, but it is perhaps an artifact of the timeline by which pledge receipts are coming in this year. It does appear that pledge income will actually be down overall this year, but by less than the 10% previously projected.
  - Summary of major shifts in the reforecast:
    - Pledge returns in 2020 were lower than projected, largely because much of the pledge returns came in prior to the close of the 19-20 church year.
    - We estimate reduced pledge returns at approximately 6%, but many congregants have pledged additional one-time gifts totalling approximately \$45,000, which helped to offset.
    - Rental income is down by approximately \$87,000; misc. program income down by almost \$92,000; but these reductions in income have been offset by aggressive cost controls, including a hiring freeze with 3 open positions.
    - Collectively, projecting a slightly larger deficit than the original budget (\$23,693), but we hold sufficient reserves to manage this deficit.
  - In focus on return to our buildings, it's clear that our income will not increase, but our expenses will. Beginning to make plans to address this.
  - [Several board members who were present at the Finance Committee meeting expressed appreciation for the quality and detail of the full report to the Finance Committee and the excellent fiscal management of Bill and Kathryn.]
- The day after the inauguration, we are taking part in the Peoples' Inauguration.
- Seminary for a Day is scheduled for January 30th, with Meg Riley, recently retired minister of the Church of the Larger Fellowship, focusing on welcoming and what we can learn from our history in welcoming LGBTQ+ community.
- Stacey will be leading a memorial for Louie, a person experiencing homelessness who lived outside of the church and recently died.

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

**Consent Agenda:**

- 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"
- Approve Finance Committee recommendation to approve the re-forecasted budget.

Brad Taylor moved and Theo Harper seconded a motion to approve. The motion carried with a unanimous vote.

### Action Items:

- Check in on 8th Principle – Theo and Ryan
  - Background:
    - Board has had an opportunity to view and participate in Paula Cole Jones seminars, and we have held generative discussions regarding the interaction between the 8th Principle and the other seven. Congregants are helping to lead several additional seminars across the communities within the church community over the coming month. We are interested in finding out where board members are regarding this issue at this time. Tonight’s conversation is only a “temperature check” to help us understand whether additional board-level conversation is needed prior to considering referral to the congregation.
  - Board discussion:
    - Board members were asked to rate on a scale of 0 - 5 whether they were prepared to refer adoption of the 8th Principle to the congregation in this spring’s ballot. The scale reflected these statements:
      - 0 = I cannot vote to refer this to the congregation
      - 1 = I see MAJOR issues that we need to resolve before referral
      - 2 = I see MINOR issues that we need to resolve before referral
      - 3 = I see MINOR issues that we can resolve after referral
      - 4 = I’m fine with this going to the congregation as-is
      - 5 = I love this! I will champion it going to the congregation
    - One member rated themselves a 1, another rated a 2, all others rated either 4s or 5s
    - No further discussion or action at this meeting.
- Review of Auditor’s report – Leila
  - Background:
    - Every three years, we are supposed to have a full audit. Intervening years are a review of prior audits.
    - We recently switched to a new auditor, who made various recommendations including recommendations to change financial report formats (consolidate report categories, clarify restricted vs. reserved funds, etc.)
    - Accounting advisory team made those changes and revamped several of the reports and characterization of funds (e.g. Rental management was moved to administrative budget, rather than program.)
    - The advisory team worked through a number of questions from prior auditor’s report, including full balancing of accounts.
    - This year we are actively working on another audit review, and have agreed to delay a full audit for a year at the recommendation of our auditor. Next full audit will occur next fall, focused on 2020-21 year.
    - We are confident that we are with a much better accounting firm that has helped us with a much more thorough review.
  - Board discussion:
    - No board discussion or action required.

- 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
  - Background:
    - Background was provided by Cindy Cumfer as part of the board packet.
  - Board discussion:
    - Our last report was delivered to the board approximately 4-5 years ago, but not opposed to extending this time.
    - The timing of when to bring in a consultant after calling a new minister may depend on the managerial experience of the new minister and the time required for them to establish managerial leadership within the church.
    - Recommendation: Perhaps the consultant can be used a little more expansively to think about how to organize church operations under a new minister.

Cindy Cumfer moved and Leila Wrathall seconded a motion to 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. The motion carried with a unanimous vote.

- Proposed bylaws change for referral to the congregation: Change the title of Bylaws Article VIII, Section 2 from “Worship Duties of Ministers” to “Spiritual Leadership of Ministers”
  - Background:
    - Added to Action Items following Generative Discussion.
  - Board discussion:
    - See Generative Discussion.

Brad Taylor moved and Marylin Mays seconded a motion to refer to the congregation the following proposed change to the bylaws: Change the title of Bylaws Article VIII, Section 2 from “Worship Duties of Ministers” to “Spiritual Leadership of Ministers”. Lelia Wrathall abstained. All other members voted in favor. The motion carried.

**Generative Discussion:** Proposed change to the title of Bylaws Article VIII, Section 2 from “Worship Duties of Ministers” to Spiritual Leadership of Ministers”

- Background:
  - The Governance Committee recommends that we refer to the congregation a proposal to change to the title of Bylaws Article VIII, Section 2 from “Worship Duties of Ministers” to Spiritual Leadership of Ministers,” as a more accurate title, given the content of the section.
  - The committee hopes that the language change is quite simple and easy to adopt, but aware that it is connected to other conversation last summer within the board and more broadly in the congregation about whether ministers have authority to join a lawsuit.
  - The board packet included two supporting documents: a brief history of spiritual leadership by ministers of First Unitarian in the public square, and an outline of the roles, responsibilities and limitations associated with spiritual leadership as articulated in the bylaws and board policies. Both were referenced in the conversation.
- Generative discussion ranged through several related topics:
  - Rev. Sinkford offered context regarding spiritual leadership, especially in the public square and offered support for the title change within the bylaws. He emphasized

the importance of taking stands in the public square as a form of spiritual leadership, recognizing that such stands were accompanied by risk (financial, reputational, and relational). He also described the importance of holding collaborative, covenantal relationship between the Senior Minister and board, but distinguished between the need to inform vs. consult with vs. seeking the consent of the board, especially in matters of spiritual leadership.

- Ryan Deibert reviewed related bylaws and board policies that offer important checks or limitations on the exclusive management authority of the Senior Minister and Executive Team.
- Specifically in reference to joining lawsuits as a form of spiritual leadership in the public square, Rev. Sinkford noted a difference between signing on as a named plaintiff in a lawsuit vs. signing on to amicus briefs. Signing as a named plaintiff in a lawsuit reflects additional intentionality and requires engagement and reflection by board members (not to control the decision, but to be fully a part of the conversation, so that a senior minister can be fully aware of the concerns present). Signing on to amicus briefs to honor and nurture relationships with partnerships in the justice-making spheres would require little consultation with the board.
- Board members expressed some concern about the lack of clear current policy in relation to the Senior Minister's authority to enter into lawsuits, particularly if financial implications were unclear.
- Board members expressed support for the proposed change to the language in the bylaws and subsequently moved related Action Item (see Action Items).

#### **Closed session**

At 8:45 the board went into closed session to discuss a personnel update and an update regarding the ministerial transition.

At 9:07 the board resumed open session.

#### **Communication Check:**

- Nothing noted.

#### **Process Observations:**

- Appreciation for courage, honesty, and opportunity for disagreement
- Board members were able to express differences of opinion, while listening carefully to each other

**Closing Words:** Adam House read poem by Alice Walker: "What Does it Take to be Happy"

Meeting adjourned at 9:10 pm.

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



## GOVERNANCE COMMITTEE MINUTES

Chair: Cindy Cumfer

Secretary: Caitlynn Hill

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

DATE AND PLACE: Wednesday, January 13, 2021, 7-9 p.m.

Opening Words—Adam: Joy Harjo, *My House is the Red Earth*

Next Meeting: Opening and Closing Words? Caitlynn

Announcements: None

Acceptance of Last Meetings Minutes: Accepted

Report on To Do list on Last Meetings Minutes:

- Adam will check with Leila about what changes she wants on safe church policy.
  - Clarity that the policy extends to volunteers is needed. Cindy will reach out to ET to be sure that ET policies and/or insurance address this.
- Cindy will check with Kathryn Estey about what her concerns are with the pledge “generously within your means” criteria and what she suggests in its place.
  - See agenda items

Additions/Changes to Agenda?

### Agenda Items:

#### 1. Board Policies Issues

- Change definition of pledging member? BPM 5.3 and Bylaws (Art. II, Sect. 2)  
[See emails between Kathryn and Cindy forwarded to you.]
  - **The ET (Kathryn Estey) does not need to check up on whether individuals are meeting this.**
  - **Membership orientation advises congregants to give generously within your means and makes a clear distinction between member and *voting* member.**
  - **Recommending a place on the form for congregants to indicate no \$\$ is a generous pledge.**
- Revise safe church policy? BPM Appendix 38 [Adam]
  - **Clarify with Kathryn what actions the church takes for volunteers. Accountability process for a member with a problem with a staff person.**
  - **Ask the ET about what policies they already have.**
  - **Look through our whistle blower policy as well during a review/audit.**

- Add “or the church” to BPM 6.5 in two places to clarify that the church cannot be sued for Board failure to follow its policies.
  - **Accepted – sent to the consent agenda**
- Any changes needed to BPM 3.2.1 on deductibility of ministerial housing allowance?
  - **Leila will talk to the new auditor about this.**
- Update Conflicts of Interest Policy to comply with new Oregon law on insiders on page 23-24.
  - **Come back to this next year.**

## 1. 8<sup>th</sup> Principle Discussion

- Effect on Dissenting Board Members.
  - **policy – page 12: members support board decisions.**
  - **The norm has been to publicly support board decisions.**
  - **A vote to go to the congregation with the 8<sup>th</sup> Principle is distinct from whether or not we endorse it as a board (Can be two separate board votes).**
- **We need more info about timelines of annual meeting and ballot.**
- **Each committee to examine how the 8<sup>th</sup> principle effects their work?**
  - **Send to the BOC agenda.**

In the recent past, the Board in its communications with members who are voting on amending the Articles or Bylaws has generally included a Board recommendation to pass the issue and an explanation explaining why the Board made the recommendation. In those cases, the Board was unanimous in asking the members to approve.

With reference to the 8<sup>th</sup> principle, it appears that the recommendation (if any) may not be unanimous. If the Board does proceed, (in addition to other questions and issues) there is a question raised by our current policies about whether Board members who dissent are free to do so in communications with members and others outside the Board. The issue is raised in BPM in 4.2, p. 12 [part of Board job description is to “Support Board decisions after subjects have been fully explored, discussed and decided”] and p. 22 part of “Board Covenant of Leadership” is to “support the final decision of the board, whether it reflects our view or not.” [This is sometimes referred to as “the Board speaks with one voice.”]

Question: if a majority of the Board does agree to submit the 8<sup>th</sup> principle to the members as a Bylaws amendment, must the entire Board support the amendment in conversations, etc., with members? Can Board members “lobby” against adoption?

b. Effect on Gov Comm:

What will adoption of the 8<sup>th</sup> principle mean to Gov Comm? How might it affect our operations?

- What about how we survey the congregation? Should we have personal meetings with congregants as part of our congregational survey?

- **New guideposts for assessing the ministry in an anti-racist congregation.**
- **Centering perspectives of marginalized folks who can tell us whether we are doing the work well.**
  
- Other ideas for how we might be more inclusive in our work as a Committee or in connection with Board governance?
  - **Opening committees to congregants.**
    - **Colorado: members serve on committees for a number of years before being invited onto the board.**
    - **What do we need to offer to the congregation in terms of education so they are ready to participate in a healthy committee?**

**Closing Words—Adam: *Tomorrow is the New Moon* – Adrienne Marie Brown**

FIRST UNITARIAN CHURCH OF PORTLAND  
BOARD OF TRUSTEES

Communications Committee Meeting Minutes  
January 12th, 2021 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 December meeting minutes were approved as written.

There was discussion around the process for filing the vacancies in the Search Committee and it was noted that the full board will meet to discuss the path forward.

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. It was noted that additional opportunities for the congregating to learn about and engage around the 8<sup>th</sup> principle would be scheduled in January and February.

It was noted that the Holiday Services were exceptional.

Bill's latest sermon may be able to be shared as a stand-alone portion of the service to make it easier to share.

First Church's participation in the People's Inaugural was noted.

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.

Communication Meeting time will begin be changed to at 6:30 on the Tuesday after the Board Meeting.

The possibility of changing from Google to Slack or Base Camp was discussed.

Closing words

Respectfully submitted,  
Brad Taylor

**First Unitarian Church  
Finance Committee Minutes  
January 26, 2021**

**Attending:**

Committee Members and Board: Leila Wrathall, Andy Wilson, Alan Comnes, Marilyn Mays

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

Staff: Kathryn Estey, Zaida Cooper

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

**Reading:** Andy provided a reading.

**Date and Time for Next Regular Meeting:** February 23, 2021; 5:00 – 6:30 PM

**Announcements and Reports:**

On the February call we will discuss the proposed 8<sup>th</sup> principle and the work of the Finance Committee. Marilyn to lead.

**Motions/Approval:**

**M/S/C:** November minutes approved with corrections: (1) \$24K variance after replan is in addition to the previously projected \$93K deficit, so the new total is \$117K; (2) 2019-20 finances will be reviewed, not audited. Approved with corrections.

**December 2020 Financial Review - Discussion**

At end of calendar year 2020 we are \$102K behind projected income but our expenses are also down. Net cash effect for the calendar year is therefore -\$50K.

Kathryn meeting with NW Academy later this week to discuss the impact of possible school reopening and how to handle lease renewal.

Total pledge receipts are now broken out by pledge year. We have received \$64K of payments on 2020-21 pledges.

Alan, Kathryn, and Zaida to review impact of our solar panels on the church's utility bills. Kathryn shared a spreadsheet Zaida prepared showing utility bill comparison by month and year for 2020 and 2019.

**Capitalization Policy (Jo Ann):**

New draft of policy reviewed. Kathryn and Zaida to review for the ET and report back. Policy is close to final.

Will be presented again with revisions at the February meeting and, if approved, will be forwarded to the board.

**Other business:**

No new business.

Stan agreed to do open and closing reading next meeting.

Andy read closing words.

Meeting adjourned at 6:05 pm.

<b>First Unitarian Church</b>							
<b>Year-To-Date Operating Summary</b>							
<b>12/31/2020</b>							
	<b>ACTUAL OPERATIONS YEAR TO DATE 12/31/2020</b>	<b>ACTUAL OPERATIONS YEAR TO DATE 12/31/2019</b>	<b>ACTUAL VARIANCE FY 2021 TO 2020</b>	<b>BUDGET YEAR TO DATE 12/31/2020</b>	<b>BUDGET VARIANCE 12/31/2020</b>	<b>ANNUAL BUDGET FY21</b>	
<b>Church Operations</b>							
<b>Operating Income</b>							
Pledge Income	798,041	812,604	(14,563)	716,286	81,755	1,437,509	
Contributions	67,209	50,010	17,198	43,728	23,480	87,457	
Program Income	43,064	63,986	(20,922)	54,010	(10,946)	120,600	
Rental Income	187,077	223,361	(36,284)	220,805	(33,728)	404,109	
Other Income	4,281	52,139	(47,858)	14,000	(9,719)	28,000	
Gift from Foundation						69,000	
<b>Total Operating Income</b>	<b>1,099,672</b>	<b>1,202,100</b>	<b>(102,428)</b>	<b>1,048,829</b>	<b>50,843</b>	<b>2,146,675</b>	
<b>Operating Costs</b>							
Payroll Expenses	741,508	799,033	57,525	811,670	70,162	1,599,736	
Reimbursible Expenses **	5,636	2,320	(3,316)	-	(5,636)		
Occupancy Expense	76,324	137,209	60,885	124,400	48,076	255,001	
Program Expense	71,849	112,895	41,046	136,595	64,746	266,037	
Rental Expense	1,346	13,254	11,907	9,360	8,014	18,720	
Administration Expense	22,987	37,042	14,056	29,343	6,356	55,885	
Other Expense	-	760	760	850	850	1,700	
<b>Total Operating Costs</b>	<b>919,649</b>	<b>1,102,513</b>	<b>182,864</b>	<b>1,112,218</b>	<b>192,568</b>	<b>2,197,079</b>	
<b>Net Church Operations</b>	<b>180,022</b>	<b>99,587</b>	<b>80,436</b>	<b>(63,389)</b>	<b>243,411</b>	<b>(50,404)</b>	
<b>Reserve Account Deposits</b>							
Annual Operating Reserve	21,467	23,148	1,682	21,467	-	42,933	
<b>Total Reserve Deposits</b>	<b>21,467</b>	<b>23,148</b>	<b>1,682</b>	<b>21,467</b>	<b>-</b>	<b>42,933</b>	
<b>Net Church Operations After Reserve Deposits</b>	<b>158,555</b>	<b>76,438</b>	<b>82,117</b>	<b>(84,856)</b>	<b>243,411</b>	<b>(93,337)</b>	
<b>Investment Income</b>							
Dividend & Interest Income	1,299	126	1,173	-	1,299		
Unrealized Stock Gain (Loss)	154	-	154	-	154		
<b>Net Investment Income (Loss)</b>	<b>1,453</b>	<b>126</b>	<b>1,327</b>	<b>-</b>	<b>1,453</b>		
<b>Operating Surplus (Deficit)</b>	<b>160,009</b>	<b>76,565</b>	<b>83,444</b>	<b>(84,856)</b>	<b>244,864</b>	<b>93,337</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>160,009</b>	<b>76,565</b>	<b>83,444</b>	<b>(84,856)</b>	<b>244,864</b>		
Reimbursible Expenses **	5,636	2,320	3,316	-	5,636		
<b>Net Cash Effect</b>	<b>165,645</b>	<b>78,885</b>	<b>86,760</b>	<b>(84,856)</b>	<b>250,500</b>		

<b>First Unitarian Church</b>						
<b>Monthly Operating Summary</b>						
<b>12/31/2020</b>						
		<b>ACTUAL OPERATIONS CURRENT MONTH DECEMBER 2020</b>	<b>ACTUAL OPERATIONS PREVIOUS NOVEMBER 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	194,506	126,420	68,085	161,387	33,119
	Contributions	27,129	8,526	18,603	7,288	19,841
	Program Income	430	630	(200)	7,960	(7,530)
	Rental Income	42,545	26,886	15,659	35,217	7,328
	Other Income	-	1,879	(1,879)	2,333	(2,333)
	<b>Total Operating Income</b>	<b>264,610</b>	<b>164,342</b>	<b>100,268</b>	<b>214,186</b>	<b>50,425</b>
	<b>Operating Costs</b>					
	Payroll Expenses	120,030	121,951	1,921	135,278	15,248
	Reimbursible Expenses **	2,850	-	(2,850)	-	(2,850)
	Occupancy Expense	14,778	9,454	(5,324)	20,733	5,955
	Program Expense	16,154	9,290	(6,863)	20,562	4,409
	Rental Expense	300	-	(300)	1,560	1,260
	Administration Expense	2,249	3,548	1,299	4,907	2,658
	Other Expense	-	-	-	142	142
	<b>Total Operating Costs</b>	<b>156,361</b>	<b>144,243</b>	<b>(12,118)</b>	<b>183,183</b>	<b>26,822</b>
<b>Net Church Operations</b>		<b>108,249</b>	<b>20,098</b>	<b>88,150</b>	<b>31,003</b>	<b>77,246</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>104,671</b>	<b>16,521</b>	<b>88,150</b>	<b>27,425</b>	<b>77,246</b>
<b>Investment Income</b>						
	Dividend & Interest Income	140	214	(73)	-	140
	Unrealized Stock Gain (Loss)	154	-	154	-	154
<b>Net Investment Income (Loss)</b>		<b>295</b>	<b>214</b>	<b>81</b>	<b>-</b>	<b>295</b>
<b>Operating Surplus (Deficit)</b>		<b>104,966</b>	<b>16,734</b>	<b>88,232</b>	<b>27,425</b>	<b>77,541</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>104,966</b>	<b>16,734</b>	<b>88,232</b>	<b>27,425</b>	<b>77,541</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>104,966</b>	<b>16,734</b>	<b>88,232</b>	<b>27,425</b>	<b>77,541</b>
	Reimbursible Expenses**	2,850	-	-	-	2,850
<b>Net Cash Effect</b>		<b>107,816</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,816</b>

<b><i>First Unitarian Church</i></b>	
<b>Statement of Cash Flows</b>	
<b>For the Month Ending 12/31/2020</b>	
<b>Beginning Cash &amp; Equivalents Balance</b>	<b>1,618,957.32</b>
<b>Receipts</b>	
Pledges & Contributions Received	221,634.75
Rents Received	42,545.30
Program Receipts	5,784.00
Interest/Gain-Loss on Investments	3,780.71
Increase/Decrease Accounts Receivable	(440.00)
Restricted Fund Receipts	150.00
Buchan Building Receipts	31,446.00
<b>Total Receipts</b>	<b>304,900.76</b>
<b>Payments</b>	
Payroll/Taxes/Benefits	(120,030.19)
Operating Expenses	(31,483.57)
Program Expenses	(14,791.90)
Increase/Decrease Prepaid Expenses	917.44
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	(10,666.66)
Miscellaneous Expenses	(103.50)
Charles Schwab Burn the Mortgage	(36,248.02)
<b>Total Payments</b>	<b>(212,026)</b>
<b>Net Cash In/(Out)</b>	<b>92,874.36</b>
<b>Ending Cash &amp; Equivalents Balance</b>	<b>1,711,831.68</b>



First Unitarian Church of Portland													
Cash/Securities Balances													
December 31, 2020													
		November 30, 2020		December 31, 2020									
Dept	Fund Name	Genl Ledger Fund Balance	Change from Prior Month	Genl 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	388,392.38	98,058.94	486,451.32				1,404.00					
	<b>Sub-Total Operating Fund</b>	<b>388,392.38</b>		<b>486,451.32</b>	<b>448,773.87</b>	<b>37,963.07</b>	<b>(285.62)</b>	-		-	-	-	
3412	Annual Operating Reserve	68,444.74	3,580.79	72,025.53		72,025.53							
3414	Major Donor Reserve Fund	111,144.90	(2,850.00)	108,294.90		108,294.90							
3415	Sabbatical Reserve	1,000.00	-	1,000.00		1,000.00							
3423	Special Projects Reserve	26,319.49	-	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	150.00	9,656.89		9,656.89							
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	194,814.04	(6,154.98)	188,659.06	188,659.06								
	<b>Sub-Total Reserve Funds</b>	<b>895,396.49</b>	<b>(5,274.19)</b>	<b>890,122.30</b>		<b>701,463.24</b>		-	-	-	-	-	
30	General Capital												
34	Buchan Bldg Capital	5,824.01	(4,802.02)	1,021.99	1,021.99								
	<b>Sub-Total Capital Funds</b>	<b>5,824.01</b>	<b>(4,802.02)</b>	<b>1,021.99</b>		-		-	-	-	-	-	
41	Chesney-Deale (Intern Minister)	74,819.79	-	74,819.79			57,624.59			17,195.20			
42	MJS Lecture Series	159,716.78	3,430.59	163,147.37		-					163,147.37		
43	Hessler-Deale (Women in Ministry)	22,944.36	55.39	22,999.75			12,059.37			10,940.38			
46	Anniversary	15,173.44	0.65	15,174.09								15,174.09	
50	Slegers Fund for Music Ministry	32,599.10	-	32,599.10			32,599.10						
1035-10	State Unemployment Insurance	23,590.97	1.00	23,591.97					23,591.97				
	<b>Sub-Total Restricted Funds</b>	<b>328,446.81</b>	<b>3,599.64</b>	<b>332,046.45</b>			<b>101,997.44</b>		<b>23,591.97</b>	<b>28,135.58</b>	<b>163,147.37</b>	<b>15,174.09</b>	
	Total All Funds	1,618,059.69	91,582.37	1,709,642.06	638,454.92	739,426.31	101,997.44	1,404.00	23,591.97	28,135.58	163,147.37	15,174.09	
	<b>Per Bank Rec.</b>	<b>\$1,618,457.32</b>	<b>91,582.37</b>	<b>1,711,331.68</b>	<b>638,454.92</b>	<b>739,426.31</b>	<b>101,997.44</b>	<b>1,404.00</b>	<b>23,591.97</b>	<b>28,135.58</b>	<b>163,147.37</b>	<b>15,174.09</b>	
	Petty Cash	500.00		500.00									
		1,618,957.32	\$92,874.36	\$1,711,831.68									

<b>First Unitarian Church</b>					
<b>Dashboard Report</b>					
December 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>12/31/20</b>	<b>12/31/19</b>	<b>12/31/18</b>	<b>12/31/17</b>	
<b>All Members--</b>					
Pledge Goal	1,535,000	1,600,000	1,506,750	1,459,000	
Pledges Received	1,521,264	1,389,722	1,363,745	1,385,022	
Percent of Goal	99.11%	86.86%	90.51%	94.93%	
Pledging Households	821	801	804	874	
Average Pledge Received	1,853	1,735	1,696	1,585	
Payments Received	206,327	208,600	223,331	212,312	
Percent of Pledge	13.6%	15.0%	16.4%	15.3%	
<b>Attendance</b>	<b>"Dec 20</b>	<b>Dec 19'</b>		<b>Dec 18'</b>	<b>Dec 17'</b>
For the month (in sanctuary + livestream	2,469	4,452	-44.54%	3,509	3,163
Total LiveStream (included above)	2,469	437	464.99%	519	53
Total for the Fiscal Year	15,616	15,911	-1.85%	17,213	17,503
Average per Sunday for month	617	1,113	-44.54%	877	791
Average per Sunday YTD	601	663	-9.40%	662	673
** = 5-Sunday month					
<b>Christmas Eve/Solstice (Livestream)</b>	1,005				
<b>New Members</b>	<b>Jul '20 -Jun'21</b>		<b>Jul 19 - Jun '20</b>		
Enrolled	8	-57.89%	19		
Number of Pledges Received	6	-53.85%	13		
Total Amount of Pledges Received	2,080	-62.05%	5,481		
Average Pledge	347	-17.78%	422		
<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	4,033	Confederated Tribes of Warm Spring		May	
Dec	6,830	Various (See breakdown below)		Jun	
				Fiscal YTD	26,936
<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		
<b>Dec Half Plate Recipients</b>					
		Clay Street Table	1,725		
		Outside In	1,725		
		OR Workers Relief Fund	1,725		
		FirstU Emergency Fund	1,654		

<b>First Unitarian Church</b>			
<b>Notes to Financials December 2020 (department transactions greater than \$2,000)</b>			
<b>OPERATING INCOME</b>			
Pledge income	YTD income exceeded budget		81,755
	exceeded budget for the month		33,119
	**2020 pledge payments rec'd = 134,236		
	**2121 pledge payments rec'd =64,370		
Non-pledge contributions	YTD receipts above budget		23,480
	above budget for the month		19,841
Rental Income			
Tenants			26,886
	NWA rent adjustment (7.2019 - 12.2020)		15,659
Other Income			
Sexton reimbursement from renters' events			-
<b>OPERATING COSTS</b>			
Ministry	professional expenses		4,833
Occupancy			
Contract services			2,379
Repairs & Maintenance			2,679
Utilities			8,513
<b>DASHBOARD</b>			
New members			0
New pledges received			0
<b>CASH/SECURITIES BALANCE</b>			
Buchan Building Capital (Burn the Mortgage)	payments received in Nov		5,824.00
	transferred to Foundation		(5,824.00)
	payments received in Dec		7,446.00
	Balance as of 12/31/2020=>		7,446.00
Major Donor	payment to architect for Block Development		2,850
MJS Lecture Series	investment gain		3,430
Fund 49 (Designated)	Active Accounts		
Auction			10,790
YRUU			16,084
Emergency Fund			39,117
Alliance			16,868