

First Unitarian Church of Portland
Board of Trustees Meeting – June 3, 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 – Leila

Determine Quorum

Process Observer Review

Review Agenda

Review and Approve Previous Meeting Minutes

Board Roles

Timekeeper – Barbara

Process Observer –

7:05

Congregant Comment Period

7:15

Updates

Committee updates – reports attached

Dates to Calendar

Board Dessert – June 13 at Bill’s

Board Retreat – Aug. 20 & 21

ET Update

Consent Agenda – none

Action Items – none

7:45

Generative Discussion

- Board Self-Evaluation

8:35

Meeting Wrap-up

Closing comments, items for future agendas

Communications Check

Process Observations
Closing Words – Leila

9:00 Adjourn

Our Mission:

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

Our Vision:

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

Goals for First Unitarian Church

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

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

First Unitarian Church Five Year Goals

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

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

Board 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.

Asset Capitalization Policies and Procedures

Policy Statement

This document establishes basic requirements for accounting for the church's fixed (capitalized) assets, but does not include details related to authorization and approvals which are set forth in the Board Governing Policies. These policies and procedures are adopted and effective as of June 3, 2021.

Definitions

Capitalizable Assets: Tangible or intangible property with a useful life of greater than one year and a value or cost of \$5,000 or greater at the date of acquisition (the IRS safe harbor amount). Fixed assets include buildings, office furniture, fixtures and technology equipment.

Cost: The cost of an item includes taxes, shipping and installation expense.

Repairs: Expenditures that keeps the property in ordinary operating condition, such as parts and labor. Repairs do not add to the value or prolong the life of the asset.

Improvements: Costs that require capitalization, including enlarging space, increasing capacity, material improvements that extend the useful life of the asset, adaptation to a new or different use, replacing a major component or structural part of the building, or restoring the property to like-new condition after the end of its useful life.

Materials, Supplies and Equipment: Components acquired to maintain, repair or improve a unit of tangible property that is reasonably expected to be consumed in twelve months or less.

Purchase of Capital Assets

Routine purchases of materials and supplies are made by staff when needed. Purchases of capital assets under \$10,000 are authorized by a member of the Executive Team, and purchases of capital assets over \$10,000 are authorized and paid consistent with the Board Governing Policies.

Recordkeeping

Capital assets are recorded at historical cost as of the date acquired. Donated assets received by the church are recorded at fair value as of the date acquired, based on appraised value or the price received if the asset was sold. Assets that do not require capitalization are to be recorded in the appropriate expense account.

An accurate description of fixed asset purchases will be entered into accounting records. Invoices substantiating the acquisition cost of each capitalized asset shall be retained for a minimum of five years.

A periodic inventory of capital assets will be conducted by the church.

Depreciation

When a fixed asset is acquired its cost will be depreciated using the straight-line method over the useful life of the asset, in accordance with current IRS guidelines.

Disposal of Capital Assets

Assets may be disposed of when they are no longer in use, not repairable, or obsolete, or when appropriate, consistent with the Church's archives policy. If possible, these assets may be recycled or donated. The Executive Team has the authority, after consultation with appropriate leaders and/or the Archives Committee, to determine the identity of any obsolete assets and to discard or otherwise dispose of such an asset. If any residual value remains it shall be expensed in the period of disposition. Accounting and inventory records shall be timely updated to reflect any dispositions, donations or sales. Technology equipment with electronic components will be disposed in accordance with governmental requirements.

First Unitarian Church Portland Oregon
Board of Trustees Meeting Minutes – DRAFT
May 6, 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,

Board members absent: Leila Wrathall

Ex officio board members present: Kathy Ludlow

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

Timekeeper: Theo Harper

Process Observer: Marilyn Mays

Congregants present: Stan Jewett

The board meeting convened at 7:04 PM.

Opening words: Cindy Cumfer read from [Bill's Blog](#) (Rev. Bill Sinkford) on emergence.

Mindy Clark determined there was a quorum.

Process observer review:

No additional reflection.

Review agenda:

Agenda was reviewed and unchanged. The board later added one action item based on an ET report topic (see below). No additional changes were made.

Review and Approve previous meeting's minutes:

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

Congregant Comment:

Stan Jewett encouraged Board members to sign up as delegates to the General Assembly, held virtually this year June 23-27. He offered a review of the planned agenda and shared anticipated highlights.

The board briefly discussed whether some coordination with our congregational delegates should be encouraged to reflect congregational concerns related to business items before the GA, and agreed it would be helpful.

Dates to calendar

- Board Forums – May 20 (7:00 PM) and 23(after service)
- Paula Cole Jones session on May 16
- Budget meeting with congregants May 13, 5:30 PM

ET updates

- Regathering plans:
 - Plans for regathering continue to develop, with current plans to return in September in hybrid format, socially distancing (self-monitored), required masking in sanctuary, and encouragement that people get vaccinated (if not vaccinated, please do not attend in person).
 - Meeting with “Public Health Team” next week, and continuing to meet through September.
 - Largest question remains Learning Community, as vaccinations may not be available for children prior to fall. It is least likely that we will be fully in-person for family worship.
 - Will likely have two audio and video systems to support high quality worship both online and in-person.
 - Through fall, will discourage groups from meeting in person until staff can better understand how to support in-person worship and primary renters (NW Academy).
 - Planning to have another round of congregant outreach in August to share reopening plans and hear congregant concerns.
- Facilities notes:
 - NW Academy back full time now. Thus far working fine.
 - The Outside In food distribution network has found a permanent location and no longer using the Buchan Reception Area.
 - Another break-in at church on Thursday, April 29. We believe we know how the individual entered, and we are upgrading the security systems in response. Computers used for live-stream were stolen, but staff were able to livestream worship with other equipment.
- 8th Principle workshop on Sunday went very well (6 board members in attendance!). Workshop on 5/16 will be next step for engaging communities within the community. Three congregations have adopted 8th Principle in the last week!
- Beginning planning for the annual fund drive. Will move timing back to November as in normal years.
- Our bank and the Small Business Administration are finally ready to receive applications for forgiveness of PPP loans, and we submitted ours this week. It was a significant piece of work for Kathryn. Will likely be about 3 weeks until we hear back from SBA.
- On congregational ballots, a misprint on ballot return envelopes included a barcode that is causing difficulties with returns on ballots. Several people have had their ballots returned by the postal service. Many others have successfully been delivered to the church. People should black out the barcode to assure it comes in. The board would need to determine whether to extend the submission deadline to accommodate.
 - [Board added and moved a related action item to extend the ballot submission deadline by one week (see below).]
 - ET will make a related pulpit announcement in church on Sunday and send an e-

postcard to all congregants to communicate ballot submission deadline extension and proper submission instructions.

- General Assembly is coming to Portland in June 2022, and First Unitarian has produced a video to invite the 2021 GA to the Rose City.

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

- No additional committee updates were offered.

Consent Agenda:

- Postpone full financial audit one year.
 - Explanation – The recently concluded review with the new auditor finished around the time the church should have been preparing for the full audit. In a discussion with the auditor, she recommended putting some new systems in place. Not having those in place yet will make it very difficult to conduct an audit. Therefore, she recommends that we do a review again this year and the full audit next year after the systems are in place. Based on the work the auditor has done with the church so far, the finances seem to be in order. The Accounting Advisory Team is in agreement with this recommendation.

Cindy Cumfer moved and Caitlynn Hill seconded a motion to approve the Consent Agenda. The motion carried with a unanimous vote.

Action Items:

- Extend the 2021 church ballot submission deadline by one additional week (from May 23, 2021, to May 30, 2021).

Theo Harper moved and Barbara Morrison seconded a motion to extend the 2021 church ballot submission deadline. The motion carried with a unanimous vote.

Generative Discussion: Work of the board and board size.

- **Background:** The generative discussion at the May board meeting is a continuation of the board size exploration we started with Susan Beaumont. After the initial session with Susan Beaumont, we decided the next set of discussions should focus on the work of the board.

The generative discussion was facilitated through small group discussion time with sharing back to the full group. The questions to prompt the conversation were:

1. What is the fundamental work of our board?
2. Is having a large board important to you? Follow up question: Why or why not?
3. What would be possible with a smaller board that is more difficult with a larger board?
4. What parts of your board work have been the most personally rewarding?

5. What is the skill, perspective, or service you would like to bring to the congregation/church through your board work?

Prior to the board meeting, Mindy redistributed two articles about board size that the board had previously reviewed to inform earlier conversations with Susan Beaumont.

- **Report-backs from small groups:**

- Many in our group thought we could go either way (smaller vs. current size), but generally prefer moving to a smaller group, as we can do work of discerning and holding the vision of the church more intimately and efficiently. It could allow us to be a visionary ballast to the church. We noted that it is important to have the right size of group for right kind of work. A smaller board might improve our ability to have conversations that are not rushed in which we are better able to hear colleagues, and adjust within the group. A smaller group might also allow for bringing more congregants into the work of leading the church (via committees). People can bring their gifts to the committee work to strongly represent the church. We might be able to be more connected and more prepared for the emerging church.
- Some of the board's fundamental work: Policy-based governance, stewardship, oversight and vision, holding the anxieties and concerns of the congregation, and acting as institutional memory. Our group was split on whether it was important to have a larger board. Some felt good about the breadth of voices on the larger board. If we have a smaller board, we could be more nimble and have more complete communication within the board. It would require us to bring in the congregation (through forums, congregational engagement, committee membership). Drawing down to 5 or 7 board members felt maybe too small, but an 8 or 9 member board might work better. It doesn't matter how big the board is, remaining visionary and working closely with the ET is the most important work. If the board was small, how would the committees function (Real Estate Task Force was a great example of how they could). We have asked the ET to manage and run the church - the board does not do that work. We need to move and change as the size of our church has changed.
- Key role of the board is to facilitate communication between the ET and congregation. Our obligation is to hold the mission of the church and measure ourselves against that. We were split as to the size (12 vs. 9-10 members). We talked about the dispersal of power: Too much concentrated among the officers, leaving newer members with too little work to do. We acknowledged that our current board is really great at 12; How would we handle it with fewer? Nimbleness and effectiveness might be better with smaller group, but how do you get broader input. We want to appreciate Nominating Committee identifying younger members. Group members feel seen, accepted and valued in this board, and hold love for the governance structure and how we work

together with the ET behind the scenes. The practical process of getting to a smaller board (attrition vs. start new) is important to consider - There is great value in the new members we've had in the past several years. Attrition would really limit bringing on new voices for that period.

- **Additional discussion:**

- Found it helpful to think about committee structure hand-in-hand with shift in board size. Keep the congregation engaged through committee structure and representation. We could expand the reach and insight of the board by making it smaller in number, as it might increase the sense of obligation and engagement within a smaller board.
- In the corporate world, it's becoming more of a norm to have external directors on the board to bring outside perspective and accountability. Do churches ever do this? [Bill's answer: No - tend to rely on consultants in that role.]

- **Next steps/Assignment to the board:** Over the summer, begin thinking about other models through which we would conduct the work of the board (committee structures, etc.). These are not conversations that we will arrive at quickly or lightly. If we were in a smaller board setting, what might we lose, what might we gain? How might we do our work, rather than how we've always done it?

Communication Check:

- Announcement from pulpit regarding extension of ballot returns.
- Begin advertising board forum dates to the congregation.

Process Observations:

- Beginning of meeting was a bit "rattly"; took us a while to settle into the work
- People were respectful, thoughtful, good engagement
- Small groups felt great, with return to larger group to discuss
- People participated appropriately, and addressed confusion/concern
- Ability of the board to respond to the emerging issue (ballot) shows effectiveness of board [Appreciation for Alan's stopping and refocusing the group at that moment]

Closing Words: Cindy Cumfer read a poem "[For a New Beginning](#)" by John O'Donahue

Meeting adjourned at 9:00 pm.

Minutes respectfully submitted: Ryan Deibert, board secretary

GOVERNANCE COMMITTEE MINUTES

Chair: Cindy Cumfer

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

DATE AND PLACE: Wednesday, May 12, 7-9 p.m.

Opening Words—Kathy Ludlow: Mary Oliver

Next Meeting: Opening and Closing Words? - Adam

Announcements - none

Acceptance of Last Meetings Minutes - accepted

August 18th 7-9 for our summer meeting

Report on To Do list on Last Meetings Minutes:

- Mindy to talk to Bill and Tom about assessing employee morale [Mindy, you may want to wait on this to see if we have other questions for Bill and Tom about ET report] - **in process**
- Cindy to reach out to segments of church not under ET purview: Alliance, Foundation, Nom Comm, Search Comm [do we want to add: Board?] - **in process**
- **Ryan to review MSC congregational survey - MSC finalizing the survey. Lia seeking specific additions from the board.**
- **Safe Church Policy - Mindy: information unclear on UUA website, to go to PNW region policies - defer until next year**

Agenda Items:

1. Board Self-Evaluation

Framing discussion for Board based on results

- **Invite conversations around outliers, 2 hump curves, and other informative data spreads.**
- **Ryan will lead the board discussion.**

2. Assessment of Ministry (See attached ET Report):

Ideas for Revamping Assessment of Ministry

- **set up for the assessment in the fall**
- **Discuss in the September board meeting in order to be open to congregants.**

Questions for ET about ET report:

- **Ask for more info on the justice work at the next BOC meeting.**
- **Closing Words—Adam: Adrienne Marie Brown - Earth Do What You Will, Forgive Us**

FIRST UNITARIAN CHURCH OF PORTLAND
BOARD OF TRUSTEES

Communications Committee Meeting Minutes
May 11th, 2021 6:30- 8:00 Zoom Room

The meeting convened via Zoom

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

Opening words were shared

The March meeting minutes were approved as written

The April Moderator Letter was discussed

The upcoming forums will be discussed and described

It was suggested that there be a “Year in Review” section. Possible topics could include: work that has been done on the 8th principle; updates regarding the 3 year goals; reflections on a year of virtual services that unfolded every Sunday despite various challenges; the continuing work of the search committee; the process that has been unfolding to design plans for reopening; noting that it is the one year anniversary of the murder of George Floyd and reflecting on the church’s ministerial and congregational response.

After we brainstormed the topics, it was suggested that the letter focus only on the specific work of the board over the last year

There was discussion and updates regarding the Board’s continued engagement with congregants as we begin developing the process for determining First Unitarian’s goals:

Conversations were had with African Connections and the YRUU.

The Young Adult Group was discussed, and it was noted that there has not been interest in a formal facilitated discussion, but that many young adults have participated in discussions with other groups).

The Music Program has decided that members will participate as individuals or a member of other groups.

The Board of Trustees members will be encouraged to attend the upcoming board forums on May 20th at 7pm and May 23rd at 11:40 to help facilitate the discussions.

The process for reflecting the information that has been shared to the Board and eventually drafting the goals was discussed:

Brad will organize the data receive by congregants by mid-June.

Communications will meet on June 25th and develop a visual representation that can be used as Communications Committee facilitates a conversation at upcoming board meetings.

Communications will draft 3-4 board goals based on the conversations in board meetings and present and discuss the draft at the Board Retreat.

Communications will create final draft language of the goals to be approved by board.

It was discussed that it would be helpful to refresh the “Communication Playbook” for the Communications Committee; Theo will look into this.

It was discussed that Communications Committee could use new members. The Secretary position will soon be vacant.

Closing words were shared

Meeting Adjourned

Respectfully submitted,
Brad Taylor

**First Unitarian Church
Finance Committee Minutes
May 25, 2021**

Attending:

Committee Members and Board: Leila Wrathall, Andy Wilson, Marilyn Mays, Mindy Clark, Barbara Morrison, Alan Comnes

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

Staff: Zaida Cooper, Bill Sinkford

Call to Order: 5:00 pm

Reading: Marilyn provided a reading.

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

News items (Leila):

June meeting tentatively scheduled evening of 6/22 at 5:30. May be cancelled if there are no agenda items.

Motions/Approval:

M/S/C: April minutes approved.

April 2021 Financial Review – Discussion (Zaida)

Occupancy expenses running low, compensating for lost rental income. Q. Why are payroll expenses below budget? A. Some positions (e.g. day care) remain unstaffed and will be until we go back to in-person.

ET Update (Bill):

Intense planning time for the staff. Advice from public health advisory group was we /will/ be able to re-gather in-person in September. Questions remain. Will be addressed again with the advisory group in August.

Plan is to have two in-person services and a family event between services.

Fund drive plans. Will be held later than last year's. Theme will be (no surprise) regathering and renewing. Still working on what the exact "ask" will be for donors. Q. Can we work 8th principle into the message? A. Should be opportunities to do that, assuming it passes.

June 13 service will be in Pioneer Courthouse Square – community Sunday, including flower exchange. Q. Will it be publicized to the whole Portland community? A. No, but, it is a community service and people can join us. No chairs provided but you can BYO also sit on steps. Will go on rain or shine ... pray for sun, bring Gore-Tex.

Attendance on-line is down to about half where it was one year ago. Some combination of Zoom fatigue and Oregonians going outside in the Spring? Of non-Oregonians not tuning in anymore? Of people drifting away and losing contact with the church? Not really known. Still have nationwide and international attendance.

Asset capitalization procedures (Jo Ann)

Revised version (attached) accepted by the committee. Big thanks to Jo Ann!

M/S/C: Seconded and approved. Passed unanimously.

Initial study of AFD data (Andy, Ed)

Short version: initial review of 2021 pledge data shows several interesting, if unsurprising, patterns: (1) We get 65% of the total dollar amount of our AFD pledges from 25% of our members; (2) although we do not have data about congregants chronological age, those with the longest tenure at the church (20 years or more) tend to be among our best givers. The obvious problem is the long-tenure group is aging out; fund raising strategies need to be adapted accordingly or we will see shrinkage of our financial base over time.

More data-driven analysis could be highly useful but would also require significant staff resources.

What data we have so far will be reviewed with the ministerial search committee in terms of what our next minister should know about church funding.

Other business:

Marilyn provided closing words.

Ed to provide reading for the next meeting.

Meeting adjourned at 6:15 pm.

First Unitarian Church
Year-To-Date Summary
For the 10 periods ending April 30, 2021
Operating Fund

	ACTUAL OPERATIONS YEAR TO DATE 30-Apr-21	ACTUAL OPERATIONS YEAR TO DATE 30-Apr-20	ACTUAL VARIANCE FY 2021 TO 2020	BUDGET YTD 30-Apr-21	BUDGET VARIANCE 30-Apr-21	ANNUAL BUDGET FY21
Church Operations						
Operating Income						
Pledge Income - 2019	-	616,560	(616,560)	-	-	
Pledge Income - 2020	607,597	631,134	(23,537)	741,290	(133,693)	711,342
Pledge Income - 2021	701,343	1	701,342	538,178	163,165	726,167
Contributions	93,596	82,287	11,309	72,881	20,715	87,457
Program Income	55,879	91,968	(36,089)	81,300	(25,421)	120,600
Rental Income	301,217	343,519	(42,302)	361,674	(60,457)	404,109
Other Income	5,131	75,081	(69,950)	23,333	(18,202)	28,000
Special Donation**	20,000	-	20,000	-	20,000	
Transfer from Foundation	72,890	-	72,890	69,000	3,890	69,000
Total Operating Income	1,857,652	1,840,550	17,103	1,887,656	(30,004)	2,146,675
Operating Costs						
Payroll Expenses	1,241,356	1,341,238	(99,882)	1,352,784	(111,427)	1,599,736
Reimbursible Expenses**	5,636	2,320	3,316	-	5,636	
Occupancy Expense	135,652	224,743	(89,091)	207,333	(71,681)	255,001
Program Expense	114,462	170,511	(56,049)	222,358	(107,896)	266,037
Rental Expense	3,747	17,685	(13,938)	15,600	(11,853)	18,720
Administration Expense	54,636	53,931	705	49,071	5,565	55,885
Interest Expense	-	-	-	-	-	1,700
Other Expense	-	760	(760)	1,417	(1,417)	1,700
Total Operating Costs	1,555,489	1,811,188	(255,699)	1,848,563	(293,074)	2,197,079
Net Church Operations	302,163	29,362	272,802	39,093	263,070	(50,404)
Reserve Account Deposits						
Annual Operating Reserve	35,778	38,580	(2,802)	35,778	-	42,933
Total Reserve Deposits	35,778	38,580	(2,802)	35,778	-	42,933
Net Church Operations After Reserve Depo	266,385	(9,219)	275,604	3,315	263,070	(93,337)
Investment Income						
Net Property Income (Expense)	-	-	-	-	-	
Dividend & Interest Income	2,044	737	1,307	-	2,044	
Realized Stock Gain (Loss)	-	-	-	-	-	
Unrealized Stock Gain (Loss)	(475)	-	(475)	-	(475)	
Net Investment Income (Loss)	1,570	737	832	-	1,570	
Operating Surplus (Deficit)	267,955	(8,482)	276,436	3,315	264,640	
Reserve Account Transfers						
Music Commemoration	0	0	0	0	0	
Justice Begins At Home	0	0	0	0	0	
Union Fund	0	0	0	0	0	
Rental Income Shrinkage	0	0	0	0	0	
Required Loan Reserve	0	0	0	0	0	
Tax Rebate	0	0	0	0	0	
Major Reserve	0	0	0	0	0	
Hessler-Deale	0	0	0	0	0	
Safety Reserve	0	0	0	0	0	
SJ Fundraiser	0	0	0	0	0	
Campus Ministry	0	0	0	0	0	
Special Donations	0	0	0	0	0	
Music Children & Youth	0	0	0	0	0	
Speaker Fund	0	0	0	0	0	
Distroff fund	0	0	0	0	0	
Anniversary Fund	0	0	0	0	0	
Total Reserve Deposits	0	0	0	0	0	93,337
Net Church Operations After Reserve Depo	220,601	61,242	159,359	(8,768)	229,369	
Net Church Operations After Reserve Depo	267,955	(8,482)	276,436	3,315	264,640	
Net Church Operations After Reserve Depo	267,955	(8,482)	276,436	3,315	264,640	
Reimbursible Expenses **	5,636	2,320	3,316	-	5,636	
Special Donation to Major Donor Reserve**	(20,000)	-	(20,000)	-	(20,000)	
Net Cash Effect	253,591	(6,162)	259,752	3,315	250,276	

Note: FY20 Foundation gift was received in May 2020

First Unitarian Church
Monthly Operating Summary
For the 10 periods ending April 30, 2021
Operating Fund

	ACTUAL OPERATIONS CURRENT MONTH	ACTUAL OPERATIONS PREVIOUS MONTH	OPERATIONS MO to MO VARIANCE	BUDGET CURRENT MONTH	BUDGET VARIANCE
Church Operations					
Operating Income					
Pledge Income - 2020	(1,000)	3,542	(4,542)	-	(1,000)
Pledge Income - 2021	90,467	109,670	(19,202)	79,022	11,446
Contributions	10,247	3,818	6,429	7,288	2,959
Program Income	685	6,965	(6,280)	5,650	(4,965)
Rental Income	28,876	28,321	555	35,217	(6,341)
Other Income	775	75	700	2,333	(1,558)
Special Donation***	20,000	-	20,000	-	20,000
Transfer from Foundation	72,890	-	72,890	69,000	3,890
Total Operating Income	222,941	152,391	70,550	198,511	24,430
Operating Costs					
Payroll Expenses	130,349	124,895	5,454	135,278	(4,930)
Reimbursible Expenses	-	-	-	-	-
Occupancy Expense	20,819	10,146	10,672	20,733	85
Program Expense	13,121	11,090	2,032	20,687	(7,566)
Rental Expense	300	300	-	1,560	(1,260)
Administration Expense	7,821	7,916	(95)	4,907	2,913
Interest Expense	-	-	-	-	-
Other Expense	-	-	-	142	(142)
Total Operating Costs	172,409	154,346	18,063	183,308	(10,899)
Net Church Operations	50,532	(1,955)	52,487	15,203	35,329
Reserve Account Deposits					
Annual Operating Reserve	3,578	3,578	-	3,578	-
Total Reserve Deposits	3,578	3,578	-	3,578	-
Net Church Operations After Reserve Deposits	46,954	(5,533)	52,487	11,625	35,329
Reserve Account Deposits					
Annual Operating Reserve	3,578	3,578	-	3,578	-
Total Reserve Deposits	3,578	3,578	-	3,578	-
Net Church Operations After Reserve Deposits	46,954	(5,533)	52,487	11,625	35,329
Investment Income					
Net Property Income (Expense)	-	-	-	-	-
Dividend & Interest Income	163	180	(17)	-	163
Realized Stock Gain (Loss)	-	-	-	-	-
Unrealized Stock Gain (Loss)	-	-	-	-	-
Net Investment Income (Loss)	163	180	(17)	-	163
Operating Surplus (Deficit)	47,117	(5,353)	52,470	11,625	35,493
Reserve Account Transfers					
Music Commemoration	-	-	-	-	-
Justice Begins At Home	-	-	-	-	-
Union Fund	-	-	-	-	-
Rental Income Shrinkage	-	-	-	-	-
Required Loan Reserve	-	-	-	-	-
Tax Rebate	-	-	-	-	-
Major Reserve	-	-	-	-	-
Hessler-Deale	-	-	-	-	-
Safety Reserve	-	-	-	-	-
SJ Fundraiser	-	-	-	-	-
Campus Ministry	-	-	-	-	-
Special Donations	-	-	-	-	-
Music Children & Youth	-	-	-	-	-
Speaker Fund	-	-	-	-	-
Ostroff fund	-	-	-	-	-
Anniversary Fund	-	-	-	-	-
Total Reserve Deposits	0	0	0	0	0
Net Church Operations After Reserve Deposits	47,117	(5,353)	52,470	11,625	35,493
Total Reserve Deposits	0	0	0	0	0
Net Church Operations After Reserve Deposits	47,117	(5,353)	52,470	11,625	35,493
Special Donation to Major Donor Reserve***	(20,000)	-	(20,000)	-	(20,000)
Net Cash Effect	27,117	(5,353)	32,470	11,625	15,493

Note: Negative Pledge Income 2020 - due to account reclassification in Raiser's Edge

First Unitarian Church

Dashboard Report

April 2021

CAMPAIGN MONTHLY TRACKING

Pledge Drive Statistics	2021 AFD	2020 AFD	2019 AFD	2018 AFD
As Of	04/30/21	04/30/20	04/30/19	4/30/2018
All Members--				
Pledge Goal	1,535,000	1,600,000	1,506,750	1,459,000
Pledges Received	1,544,435	1,461,280	1,447,246	1,445,579
Percent of Goal	100.61%	91.33%	96.05%	99.08%
Pledging Households	847	877	887	950
Average Pledge Received	1,823	1,666	1,631	1,522
Median Pledge Received				
Modal Pledge Received				
Payments Received	700,972	631,327	600,329	619,843
Percent of Pledge	45.4%	43.2%	41.5%	42.9%

Attendance	Apr 21	Apr-20	Apr 19	***Apr 18
For the month (in sanctuary + livestream)	2,341	3,641	-35.70%	3,376
Total LiveStream (included above)	2,341	3,641	-35.70%	436
Total for the Fiscal Year	25,996	28,414	-8.51%	28,949
Average per Sunday for month	585	910	-35.70%	844
Average per Sunday YTD	605	693	-12.77%	673

** = 5-Sunday month **Easter include **Easter included **Easter incl **Easter included

Christmas Eve/Solstice (Livestream)	2021	2020	2019	2018
	1,005			

New Members	Jul '20 - Jun '21	Jul 19 - Jun '20
Enrolled	27	-35.71%
Number of Pledges Received	15	-46.43%
Total Amount of Pledges Received	11,280	-55.71%
Average Pledge	752	-17.33%

Plate Contributions	FY21	Recipient(s)	FY21	Recipient(s)
Jul	3,156	Portland Freedom Fund	Jan	4,674
Aug	3,269	Black Lives UU	Feb	4,212
Sep	7,730	Various (See breakdown below)	Mar	2,763
Oct	1,918	Western States Center	Apr	3,709
Nov	4,033	Confederated Tribes of Warm Spring	May	
Dec	6,830	Various (See breakdown below)	Jun	
			Fiscal YTD	42,294

Sept Half Plate Recipients		
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

Dec Half Plate Recipients		
Clay Street Table		1,725
Outside In		1,725
OR Workers Relief Fund		1,725
FirstUU Emergency Fund		1,654

Feb Half Plate Recipients		
Downtown Neighborhood Assn		3,230
UUSC - Texas Response		981
Apr - YRUU (100%)		2,473

First Unitarian Church of Portland													
Cash/Securities Balances													
April 30, 2021													
		March 31, 2021		April 30, 2021									
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	552,202.87	51,089.45	603,292.32									
	Sub-Total Operating Fund	552,202.87		603,292.32	565,414.23	38,178.47	(300.38)	-		-	-	-	
3412	Annual Operating Reserve	82,758.90	3,577.79	86,336.69		86,336.69							
3414	Major Donor Reserve Fund	108,294.90	-	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	9,706.89	150.00	9,856.89		9,856.89							
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	181,694.14	2,507.50	184,201.64	184,201.64								
	Sub-Total Reserve Funds	893,940.75	6,235.29	900,176.04		715,974.40		-	-	-	-	-	
30	General Capital												
34	Buchan Bldg Capital	115.00	(115.00)	-									
	Sub-Total Capital Funds	115.00	(115.00)	-				-	-	-	-	-	
41	Chesney-Deale (Intern Minister)	74,797.31	200.00	74,997.31			57,160.46			17,836.85			
42	MJS Lecture Series	169,211.02	5,353.95	174,564.97							174,564.97		
43	Hessler-Deale (Women in Ministry)	23,051.12	-	23,051.12			12,360.62			10,690.50			
46	Anniversary	15,175.98	0.63	15,176.61								15,176.61	
50	Slegers Fund for Music Ministry	32,599.10	-	32,599.10			32,599.10						
1035-10	State Unemployment Insurance	23,594.88	0.97	23,595.85					23,595.85				
	Sub-Total Restricted Funds	338,647.02	5,555.55	344,202.57			102,337.79	-	23,595.85	28,527.35	174,564.97	15,176.61	
	Total All Funds	1,784,905.64	62,765.29	1,847,670.93	749,615.87	754,152.87	102,037.41	-	23,595.85	28,527.35	174,564.97	15,176.61	
	Per Bank Rec.	1,784,905.64	62,765.29	1,847,670.93	749,615.87	754,152.87	102,037.41	-	23,595.85	28,527.35	174,564.97	15,176.61	
	Petty Cash	500.00		500.00									
		\$1,785,405.64	\$62,765.29	\$1,848,170.93									
	Capital Campaign Statistics--	Ending Balance				Write Offs		Pig Balance	Contributions (No Pledge)	Pledges & Contributions	2011	2012	
	30 Unrestricted	1,434,412.11				189,758.00		#REF!	627,103	627,103	-	-	
	34 Eliot Center ***	1,401,337				175,868.00		#REF!	2,571,929	2,571,929	126,550	71,298	
	33 Salmon Street Sanctuary **	4,609,887				-		#REF!	827,977	827,977	-	-	
	Totals	322,480				365,626.00		#REF!	4,027,009	4,027,009	128,722	71,298	
	Notes: Transfers to Operation:												
	Outstanding Checks per rec				(115,623.56)								
	Deposits in Transit				3,402.17								

First Unitarian Church

Statement of Cash Flows

For the Month Ending 4/30/2021

Beginning Cash & Equivalents Balance	1,785,405.64
Receipts	
Pledges & Contributions Received	99,714.70
Rents Received	28,876.30
Program Receipts	4,889.50
Miscellaneous Receipts	774.99
Interest/Gain-Loss on Investments	5,770.82
Reserve Transfers	92,890.00
Restricted Fund Receipts	150.00
Operating Receipts	233,066.31
Total Receipts	233,066.31
Payments	
Payroll/Taxes/Benefits	(130,348.55)
Operating Expenses	(37,128.97)
Program Expenses	(6,580.27)
Increase/Decrease Prepaid Expenses	(8,105.85)
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	11,834.02
Miscellaneous Expenses	(236.40)
Operating Expenses	(170,186.02)
Charles Schwab Burn the Mortgage	(115.00)
Total Payments	(170,301)
Net Cash In/(Out)	62,765.29
Ending Cash & Equivalents Balance	1,848,170.93

First Unitarian Church			
Notes to Financials April 2021 (department transactions greater than \$2,000)			
OPERATING INCOME			
			responses from Q1 statements mailed Apr 2021
Pledge income	YTD income above budget	29,472	
	monthly income above budget	10,445	
Non-pledge contributions	YTD receipts above budget	20,715	
Rental Income			
Tenants		28,321	
Other Income			
Redesignated unexpected donation		20,000	
	Initially transferred to Foundation in Mar but after clarification of donor's intent, redesignated to Major Donor Reserve		
OPERATING COSTS			
Administration	remainder of audit fee	4,000	
Communication/Rentals	unemployment charges	5,536	
Occupancy			
Custodial supplies		2,046	
Repairs & Maintenance		2,227	
Contract services		2,795	
Contract services		7,063	
Repairs & Maintenance		6,065	
Utilities		5,311	
Contract services		2,664	
Repairs & Maintenance		6,480	
Custodial supplies		2,007	
DASHBOARD			
New members		3	
New pledges received		2	
CASH/SECURITIES BALANCE			
Auction Fund			
(in Program Designated)			
Auction Fund	Balance 7/31/18	45,281	
**	Pagroll Budget Variance		
	Stewardship	2,879.00	
	H&G	4,176.00	
	Congregational Life - unfilled position	6,250.00	
	Ministry	668.00	
	CRE	(1,972.00)	
	Musio	232.00	
	Adult Prog	9,829.00	
	Social Justice	2,730.00	
	Communications	1,926.00	
	Rentals	3,579.00	
	Total	30,297.00	
	Receipts	275	
	Sanctuary Renovation Expenses	(45,488)	
	Balance as of 8/31/18	68	
Buchan Building Capital			
(Burn the Mortgage)	payments received in Mar	195.00	
	transferred to Foundation	115.00	
	payments received in Apr	0.00	
	Balance as of 3/31/2021	0.00	
Major Donor			
MJS Lecture Series	investment gain	5,353	
Hessler-Deale	expenses for Abigail's ordination	1,015	
Required Loan Reserve		9,369	
Fund 49 (Designated)	Active Accounts		
Auction		10,840	
YRUU		18,557	
Emergency Fund		35,527	
Alliance		10,580	