

**First Unitarian Church of Portland**  
Board of Trustees Meeting – February 3, 2022 – 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

+12532158782,82930223125# US (Tacoma)

**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 – Marilyn

7:05

**Congregant Comment Period**

7:15

**Updates**

Committee updates – reports attached

Dates to Calendar

- 2/13/22, 1:30 PM - Cindy Cumfer's talk on Racism, White Supremacist Culture and Anti-Racist Work at First Unitarian Church of Portland
- 4/10/22 – Board Forum on transition

ET Update

7:40

**Consent Agenda**

- Approve Kern Thompson reviewed financial statements for fiscal ending Jun 2021

7:45

**Discussion Items**

- Adding a 5<sup>th</sup> church goal/approving church goals: Following the Board Forum on the church goals, it was proposed that a 5<sup>th</sup> goal be added:  
**"Continue, and enhance as we are able, our vibrant ministries in worship, music, adult and young people's spiritual education, and social justice."**

- Emerging church, continuing conversation. Following the ET overview last month, the exploration of the emerging church will continue this month. Questions to consider as we discuss the emerging church:
  - Acknowledging that this is the day we have been given.
  - Doing nothing leads to a much smaller church.
  - Do we want to do something about that?
    - Serious jump into online?
    - Outreach within the NW?
    - Change in programming to address a more diverse congregation?
    - Is our identity tied to downtown Portland?
  - What do we need to invest? Are we willing to spend reserves or endowment on investing in the future?
  - What information do we need to make investment decisions?
  - How will we explore options? (Real estate task force model?)
  - Do we start now or wait for the new Senior Minister?

8:45      **Meeting Wrap-up**  
 Closing comments, items for future agendas  
 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.

**Church Goals 2021-2024**

As we work to embrace our call as a justice-seeking community in the emerging post-pandemic era, we recognize the unique value First Unitarian Church and liberal religion bring to Portland and the larger community. We will:

1. Successfully complete the ministerial transition and establish covenantal relationships among the new minister, the congregation, staff, and Board.

Take the next steps toward living into the 8th Principle by examining all parts of the church structure to ensure we are accountably creating a multicultural and anti-racist environment where each person is welcomed and finds connection.

## **First Unitarian Church of Portland**

Board of Trustees Meeting – January 6, 2022– held via Zoom

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

Board members absent: None

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

Timekeeper: Cindy Cumfer

Process Observer: Caitlynn Hill

Congregants present: Betsy Riddell (Nominating Committee), Dotti Chidester (note taker)

### **Convened at 7:05 pm**

Opening Words - Adam - What if this body? Adrienne Maree Brown

Determine Quorum - there is a quorum

Process Observer Review

- We did a good job

Review Agenda

- No big votes, but several topics to discuss

Review and Approve Previous Meeting Minutes

- Motion: Andy Wilson, Second: Ryan, unanimous

Congregant Comment Period

- none

### **Updates**

Dates to Calendar

- None

ET Update

- There are some items that need to be discussed in executive session

- Executive session started at 7:11
- Executive Session ended at 7:41 pm

## Discussion Items

### Board Forum topics

- There is a tradition that there are 3-4 forums in the church year. Is that what we want to continue? Two plus budget forums and finance tag on to Bill's Q and A
- What are some good forum topics? Ideas include church property/congregants needs for the church building, more information about the transition year, ask your board forum
- The Governance Committee is going to talk about assessment of ministry, using 8th principle to have more conversation
- We have a forum once a month in the Board meeting - could we encourage more congregant participation, could invite groups
- Board members could show up in the social hour
- Two more board forums were proposed: more information about the transition year, ask your board forum
- Going to meetings rather than invite groups, be thoughtful about it and go to listen
- Lots of options for types of engagement including cafe conversations and listening circles
- How can Comm Comm support Gov Comm?
- Proposal: one forum regarding transitioning by Theo, seconded by Leila, passed unanimously
- Proposal: Organize and go to groups as a listening project by Theo, seconded by Caitlynn
- Communication Committee to come up with suggested groups and target groups, time to report back in future agendas or written reports, refer back to Comm Comm proposal by Ameena seconded by Leila, passed unanimously

### Board learning circles

- The Board Liberation Team is proposing a learning circle focused on the book, My Grandmother's Hands
- This would be outside of Board meeting time
- Learning circles can be powerful
- What kind of safety mechanisms would be in place?
- Mindy will send out an email about this

### The emerging church

#### ET observations:

- We know little about the church that will emerge from the pandemic:
  - How large will the post-pandemic First Unitarian include? (in-person and virtual)

the balance becomes more important than the numbers

- The demographic makeup may have shifted and it will shape the ministry of the post-pandemic church
- Virtual participation - how to ask for the sharing of financial abundance - why is the initial virtual participation not sustained
- Return to in-person is not indicative, safety concerns may be indicative from now on
- There may be a dramatic shift to virtual ministry
- The assumption among larger UU churches is that they will be smaller and the budgets will be also
- More collaboration among congregations including sharing staff
- The second question is about money
  - The shortfall we experienced in our Annual Fund Drive is a great result these days
  - Current Annual Fund Drive has 750 pledge units, down 7.5% from last year
  - Last year and two years prior were around 820 pledge units
  - Average pledged increased 3.3%
  - In the pandemic, some congregants have drifted away
  - 8th principle and changes in music may have also changed participation
  - How many who drifted will return?
  - Most UU congregations fundraise in the spring
- How much physical space will post-pandemic First Unitarian require?
  - Probably less
  - When the building might be used has changed
- How large will a right-sized staff be?
  - Staffing needs to follow the need of the ministry
  - Ministry tends to follow staffing resources
  - How to determine where to do deficient spending (ie, a full-time communications person for outreach to younger people)?
- What analysis and investigation can be done now and which have to wait?
  - To which things are the new senior minister central?

Questions and observations that were surfaced:

- What is the future of NW Academy in our building?
- There may be a need for a hybrid type church in the future
- This is one of a number of pandemics
- How can we attract the type of membership we would like?
- How might we work with other UU churches?
- How to live with uncertainty
- If we build they will come - maybe not for the emerging church

- Bill will share his notes (see below minutes)

### **Meeting Wrap-up**

Closing comments, items for future agendas

- Congregational input to church's five-year goals, Cindy will resend her email about this
- Key dates in search process on the board calendar - Andy will do it, Mindy will get a list from Lia

Communications Check

- Governance Committee and Communication Committee to talk about Cottage Meetings

Process Observations

- The meeting seemed relaxed not rushed
- Make space for people, to speak and give up space
- Marilyn will be the process observer next month

Closing Words – Adam - Burial by Ross Gay

Adjourned at 8:59

### **Bill's Notes for the Board Generative Conversation 1/6/2022**

The Emerging Church: What Are the Questions? How Much Do We Know Now?

We know very little with certainty about the shape/size/needs of the church that will emerge from the pandemic.

The open questions are substantial, with substantial ramifications.

1. How large will the post-pandemic First Unitarian be?

Total membership/attendance/participation important

Balance of in-person vs virtual participation almost more important.

Balance of age groups, racial-cultural-sexual-gender identities, parents v non-parents will be shaped or will shape First Unitarian ministry.

Difficulty monetizing virtual participation needs attention.

Extraordinary virtual participation of spring 2020 (900+ devices/Sunday) not sustained. Fatigue at church-on-a-screen?

Brief return to in-person worship not predictive. Pandemic anxieties and safety concerns still too present. Those concerns, at reduced levels, however, may well become the norm.

If the return to in-person is predictive, at all, the balance between in-person and virtual will shift dramatically to the virtual. Far too early to tell.

Assumption among other large UU congregations is that our congregations will be smaller, at least for a time. Assumption is that budgets will also be reduced, at least for a time. Retirements of ministers increased. Also ministers leaving ministry. Explorations of staff, programmatic sharing (DC area). All Souls/First Unitarian SJ collaboration.

## 2. How much financial support will the congregation provide?

Current AFD is only hard data. Close to complete.

Approx 5% Shortfall from Goal (Before major donor gift)

Given 2 years of pandemic church life, we view that result as extremely hopeful.

760 pledge units, down 7.5% (vs 820 in 2021; 822 in 2020; 821 in 2019)  
All as of January 4. Stability of last three years suggests 2022 decrease is pandemic related.

Average Pledge increase +3.3% ( +8.4% in 2021, +1.6% in 2019)

Tentative conclusion: Some individuals and families (esp) have “drifted away,” most from outer circles of involvement, where pledges tend to be lower. Focus on race and changes in music program have had an impact as well.

How many will return (or be replaced by other outer circle folx or even folx for whom the church is central) once return to in-person is well established? Visitors Christmas Eve encouraging...perhaps.

Most UU congregations do annual fundraising in the spring. There will be more information from other large congregations by year end.

## 3. How much physical space will post-pandemic First Unitarian require?

Answer unclear. Probably less...but how much less?

Given changes in downtown, how much building use will there be on other than weekend daylight hours?

4. How large will a “right-sized” staff be to support the post-pandemic First Unitarian?

At least tentative answers to many questions above needed to begin answering this one.

NB: the staff resources and ministry focus of the church both follow size/money, they also can lead. The success of the large church is dependent on staff and what staff do. Outreach and public presence can grow the church, witness the growth during the early Sewell ministry.

The shape of the church’s ministry makes a huge difference and is within the control of the congregation/leadership. EG: First Unitarian could employ a full time Communications Staff Person with specific goal of outreach to younger constituency. Would the church “deficit” spend in the service of mission?

5. What other questions should we be asking?
6. What analysis or investigations can be done now??? Which must or should wait for a new Senior Minister to arrive and settle into leadership?

Will the new Senior lead this exploration or join an exploration already in process?



## GOVERNANCE COMMITTEE MINUTES

Chair: Ryan Deibert

Committee Members: Mindy Clark, Cindy Cumfer, Caitlin Hill, Adam House

Light Virtual Chalice

Opening Words—Caitlynn: Dreaming Accountability - Mia Mingus

Acceptance of [Last Meetings Minutes](#) - accepted

### Agenda Items:

1. **Discuss request to add goal to final church three-year goals** (Cindy).
  - a. Do the goals reflect the things we are continue to work toward / engage in.
  - b. A new minister has a small idea of what the church expects from them.
  - c. Cindy - "Continue and enhance as we are able our vibrant ministries in worship, music, adult and young people's spiritual education, social justice and climate change."
  - d. Bring discussed revised language to Comm Comm and BOC.
  
2. **Develop timeline and plan for evaluation of ministry / congregational survey.** Some materials that may support the conversation:
  - a. How do we keep the 8th P in the conversation?
  - b. Our most recent [assessment of the ministry report](#)
  - c. [Prior congregational survey questions](#)
  - d. [CommComm "Playbook"](#)
  - e. Goals
    - i. Timeline (Assessment of Ministry):
      1. Discussion at the **April** Gov Comm Meeting
      2. Draft report due at the **May** Gov Comm meeting
      3. **June (6/2)** board meeting - assessment of the ministry
    - ii. Methodology - how to seek input from congregants
      1. Comm Comm involved in outreach and info gathering - what requests do we want / need to make of them - **Caitlynn**
      2. Focus groups?
      3. A survey with an open ended question - this church means to me..... I wish this church were .... - **adam & Mindy**
        - a. Look for stories / keep the stories in the data we collect
        - b. With demographic data
      4. How do we invite folks who are more marginalized without tokenization
        - a. Reaching out to folks who graduated from the YRUU program

5. Some limited guided conversations with congregants
  6. How do we gather feedback from congregants throughout the year?
  7. How do we make this accountability joyful?
  - iii. Assigning tasks and roles
    1. Communicating timelines with the ET
      - a. **Formulate questions for the ET to respond to at our next meeting**
    2. Timeline and specific questions for a congregational survey.
    3. Information collecting guide for board members - **Ryan has interest**
    4. Reaching out to groups for the more narrative view
3. **Plan February agenda** - Our next meeting will be Wednesday, February 9th.
    - a. New schedule for words
    - b. Continued planning for evaluation of ministry/congregational survey
    - c. Begin planning for board self-evaluation?
    - d. Other items?
  4. **Other items? From the foundation board: Agreement for how funds are managed for the Sewell Lecture.**
    - a. Foundation looking for an official policy regarding
    - b. ET can have 5% of the fund but needs 6% - needed for the upcoming date
      - i. Ambiguity in the policy regarding responsibility for different roles when there is a request for more than 5%
      - ii. The funds are from 2020
    - c. Get BOC input at their next meeting - if need for policy development, can consult with Gov Comm, as needed
    - d. If it's a board responsibility, the board would have the right to change it - Cindy
  5. **Process Observation:** (comments by all)

To do:

- Consent agenda at the next Board Meeting regarding Sewell Lecture funds?
- Ryan to forward church goal language change for BOC and CommComm consideration.
- Congregational survey proposal at the next meeting.

Closing Words—Caitlynn

FIRST UNITARIAN CHURCH OF PORTLAND  
BOARD OF TRUSTEES  
Communications Committee Meeting Minutes  
January 11, 2022

The meeting convened via Zoom at 6:30PM

Present: Theo Harper (Chair), Barbara Morrison, Mindy Clark, Alan Comnes

Reading: Theo

The December meeting minutes were approved as written

The January Moderator Letter was discussed.

Possible subjects:

- Closing of Church announcement-Well considered decision by ET
- Auction will be canceled for third year
- AFD update-check with Bill
- Considered: Emerging Church
  - Refresh timeline of Ministerial Search Comm-Ameena?
  - High number of congregants at Christmas Eve service

Church Dialogues Discussion:

- Barbara will get list of past groups to Theo
- Discussed whether the attending board member will bring an agenda
- or simply be there to observe and answer any questions. Decision
- made to attend and answer questions as needed.

Forum Discussions:

- Suggestion made to cover the chronology of the ministerial transition
- Call Tom for available dates in March and April
- Perhaps have midweek and weekend sessions
- Possibility of one live and one Zoom session
- Possible dates: March 13th or April 3rd

Miscellaneous:

- Theo asked if we might be neglecting to complete decisions made in previous meetings. Barbara will research past minutes and build a
- “parking lot” so decisions aren’t left hanging.
- Alan suggested finding a “super user” to watch over Google calendar, doc’s etc. He will contact Adam.

Meeting adjourned at 8:10PM

Acting Secretary,  
Barbara Morrison

**First Unitarian Church  
Portland Oregon  
Finance Committee Minutes  
01/25/22 5:00pm**

**Attending Board of Directors committee members:** Leila Wrathall, Andy Wilson, Mindy Clark, Alan Comnes

**Non-Voting Board members, committee members, and Congregants:** Ed McClaran, Linda Craig, Stan Jewett, Jo Ann Foor

**Staff:** Kathryn Estey, Zaida Cooper

**Call to Order at 5pm**

**Opening words from Andy:**

{E. O. Wilson "On Human Nature"}

**Agenda reviewed by Andy Wilson**

M/S/C approval of November minutes

**Consent agenda item: Kern Thompson report fiscal year ending June 30 2021 (Accounting Advisory subcommittee)**

We want solid information going into an audit year. Kathryn recommends approval. Approval concurred by AA subcommittee. M/S/C: Sent to the Board for final approval.

**Consent agenda item: Sewell Lecture (Kathryn, Ed)**

Proposal is to memorialize the understanding about the relationship between the Foundation and the ET as a Policy for the Church. No effective changes to the relationship itself are proposed. Suggested wording to clarify that all Sewell designated funds belong to the Church and not the Foundation. Tabled, will be addressed again when Ed can do a revised draft of the document.

**Outside In update (Kathryn)**

Outside In lease renews in 2022. Previous leases included an automatic year to year 3% cost of living increase in rents. Do we continue increases this year, or do we stand pat? Kathryn to contact a congregant with commercial real estate expertise for a 2022 downtown rental market update. Noted that Outside In's rents are much lower for the free-standing house versus the syringe exchange office. Suggestion from the committee of perhaps bringing up the rate on the house over time while holding a rate on the exchange office? Kathryn to update in a future meeting.

**ET update (Kathryn)**

Seminary for a Day registration is now closed with 180 online participants (!). Will use new

broadcast tech which should increase quality. Meanwhile, the Foundation gift for next year will be 5% of its trailing 13 quarter asset balance (=\$82K), up from \$73K this year.

A matching gift will be provided by a generous donor to double any new pledges for this year's fund drive. There will also be a gentle reminder to the congregation that the cutoff for being a pledging member and voting for the new minister is April 3<sup>rd</sup>.

Zaida to retire in July after being here since 2001. ET, Pat Malone, Leila, Linda and Jo Ann have been consulting how to staff finance, administration, and stewardship functions as we go forward.

Public Health team meets on Thursday 1/27. Will follow their guidance on re-opening in person.

Request for someone who is good with spreadsheets to analyze the Church's energy usage patterns over time given variables such as in-person versus remote operations, lighting upgrades, new solar panels, & etc. Alan volunteered to look at the numbers. If there are other volunteers, please contact Kathryn directly. Q. Given how unusual the Covid years have been, can we glean anything meaningful from this usage data? A. To be seen.

A large and very generous one-time gift was received in December. Q. do we know if new post-Covid congregants are pledging? A. Work in progress.

### **Opens**

No other new business.

Leila to provide February words.

### **Closing Words (ATW)**

{E. O. Wilson}

### **Meeting adjourned at 6:25**

Submitted by ATW

First Unitarian Church  
Year-To-Date Summary  
For the 5 periods ending November 30, 2021  
Operating Fund

	ACTUAL OPERATIONS YEAR TO DATE 11/30/2021	ACTUAL OPERATIONS YEAR TO DATE 11/30/2020	ACTUAL VARIANCE FY 2022 TO 2021	BUDGET YTD 11/30/2021	BUDGET VARIANCE 11/30/2021	ANNUAL BUDGET FY22
Administration Expense	26,111	20,737	5,374	26,313	-201	63,150
Interest Expense	0	0	0	0	0	0
Other Expense	0	0	0	583	-583	1,400
<b>Total Operating Costs</b>	<b>764,526</b>	<b>762,257</b>	<b>2,268</b>	<b>845,103</b>	<b>-80,577</b>	<b>2,082,651</b>
<b>Net Church Operations</b>	<b>118,048</b>	<b>73,804</b>	<b>44,244</b>	<b>-134,610</b>	<b>252,658</b>	<b>-51,325</b>
<b>Reserve Account Deposits</b>						
Annual Operating Reserve	16,928	17,889	-961	16,928	0	40,627
<b>Total Reserve Deposits</b>	<b>16,928</b>	<b>17,889</b>	<b>-961</b>	<b>16,928</b>	<b>0</b>	<b>40,627</b>
<b>Net Church Operations After Reserve Depo</b>	<b>101,120</b>	<b>55,915</b>	<b>45,205</b>	<b>-151,538</b>	<b>252,658</b>	<b>-91,952</b>
<b>Investment Income</b>						
Net Property Income (Expense)	0	0	0	0	0	0
Dividend & Interest Income	802	1,158	-356	0	802	0
Realized Stock Gain (Loss)	0	0	0	0	0	0
Unrealized Stock Gain (Loss)	0	0	0	0	0	0
<b>Net Investment Income (Loss)</b>	<b>802</b>	<b>1,158</b>	<b>-356</b>	<b>0</b>	<b>802</b>	<b>0</b>
<b>Operating Surplus (Deficit)</b>	<b>101,922</b>	<b>57,074</b>	<b>44,849</b>	<b>-151,538</b>	<b>253,460</b>	
<b>Reserve Account Transfers</b>						
Justice Begins At Home	0	0	0	0	0	14,311
Hessler-Deale Women in Ministry	0	0	0	0	0	2,000
Chesney-Deale Intern Minister Fund	0	0	0	0	0	15,000
Anniversary Fund OnPoint	0	0	0	0	0	2,500
Tax Rebate -Ministers/Staff Transitions	0	0	0	0	0	28,514
<b>Total Reserve Deposits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,952</b>
<b>Net Church Operations After Reserve Depo</b>	<b>101,922</b>	<b>57,074</b>	<b>44,849</b>	<b>-151,538</b>	<b>253,460</b>	
Special Donation (unbudgeted)	-62,500	-1,000				
<b>Net Cash Effect - Operating</b>	<b>39,422</b>	<b>56,074</b>	<b>-16,651</b>	<b>-151,538</b>	<b>190,960</b>	
PPP funding	275,421					
<b>Adjusted Net Cash Effect with PPP Fundin</b>	<b>314,843</b>					

First Unitarian Church  
 Monthly Operating Summary  
 For the 5 periods ending November 30, 2021  
 Operating Fund

	OPERATIONS CURRENT MONTH	OPERATIONS PREVIOUS MONTH	OPERATION S MO to MO VARIANCE	BUDGET CURRENT MONTH	BUDGET VARIANCE
<b>Church Operations</b>					
<b>Operating Income</b>					
Pledge Income - 2021	117,487	109,138	8,348	67,233	50,253
Pledge Income - 2022	97,147	38,777	58,370	90,802	6,345
Contributions	17,202	7,554	9,648	8,500	8,702
Program Income	7,725	4,195	3,530	2,958	4,767
Rental Income	27,987	28,186	(198)	27,261	726
Other Income	1,915	-	1,915	208	1,706
Special Donation	62,500	-	62,500	-	62,500
<b>Total Operating Income</b>	<b>331,962</b>	<b>187,850</b>	<b>144,112</b>	<b>196,963</b>	<b>134,999</b>
<b>Operating Costs</b>					
Payroll Expenses	123,053	124,919	(1,866)	130,112	(7,058)
Reimbursible Expenses	-	-	-	-	-
Occupancy Expense	13,964	9,123	4,840	17,033	(3,069)
Program Expense	23,261	10,705	12,556	17,144	6,117
Rental Expense	600	-	600	377	223
Administration Expense	4,895	6,521	(1,626)	5,263	(367)
Interest Expense	-	-	-	-	-
Other Expense	-	-	-	117	(117)
<b>Total Operating Costs</b>	<b>165,773</b>	<b>151,269</b>	<b>14,505</b>	<b>170,045</b>	<b>(4,271)</b>
<b>Net Church Operations</b>	<b>166,188</b>	<b>36,581</b>	<b>129,607</b>	<b>26,918</b>	<b>139,270</b>
<b>Reserve Account Deposits</b>					
Annual Operating Reserve	3,386	3,386	-	3,386	-
<b>Total Reserve Deposits</b>	<b>3,386</b>	<b>3,386</b>	<b>-</b>	<b>3,386</b>	<b>-</b>
<b>Net Church Operations After Reserve De</b>	<b>162,803</b>	<b>33,196</b>	<b>129,607</b>	<b>23,532</b>	<b>139,270</b>
<b>Investment Income</b>					
Net Property Income (Expense)	-	-	-	-	-
Dividend & Interest Income	172	148	25	-	172
Realized Stock Gain (Loss)	-	-	-	-	-
Unrealized Stock Gain (Loss)	-	-	-	-	-
<b>Net Investment Income (Loss)</b>	<b>172</b>	<b>148</b>	<b>25</b>	<b>-</b>	<b>172</b>
<b>Operating Surplus (Deficit)</b>	<b>162,975</b>	<b>33,343</b>	<b>129,632</b>	<b>23,532</b>	<b>139,443</b>
<b>Reserve Account Transfers</b>					
Justice Begins At Home	0	0	0	0	0
Hessler-Deale Women in Ministry	0	0	0	0	0
Chesney-Deale Intern Minister Fund	0	0	0	0	0
Anniversary Fund OnPoint	0	0	0	0	0
Major Donor Reserve	0	0	0	0	0
Tax Rebate -Ministers/Staff Transitions	0	0	0	0	0
<b>Total Reserve Deposits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Church Operations After Reserve De</b>	<b>162,975</b>	<b>33,343</b>	<b>129,632</b>	<b>23,532</b>	<b>139,443</b>
Special Donation (unbudgeted)	(62,500)				
<b>Net Cash Effect</b>	<b>100,475</b>	<b>33,343</b>	<b>129,632</b>	<b>23,532</b>	<b>76,943</b>

<b>First Unitarian Church</b>					
<b>Dashboard Report</b>					
November 2021					
<b>CAMPAIGN MONTHLY TRACKING</b>					<b>**FOR REVISION</b>
<b>Attendance</b>	<b>'Nov 21</b>	<b>**'Nov 20</b>		<b>'Nov 19</b>	<b>'Nov 18</b>
For the month (in sanctuary + livestream)	1,882	3,186	-40.93%	2,755	2,930
Total LiveStream (included above)	1,460	3,186	-54.17%	388	438
Total for the Fiscal Year	9,137	13,070	-30.09%	12,959	13,704
Average per Sunday for month	471	637	-26.16%	689	733
Average per Sunday YTD	415	594	-30.09%	617	653
<b>** = 5-Sunday month</b>	<b>**Easter included</b>	<b>**Easter included</b>		<b>**Easter included</b>	<b>**Easter included</b>
<b>Christmas Eve/Solstice (Livestream)</b>					
<b>New Members</b>	<b>Jul '21 -Jun'22</b>		<b>Jul 20 - Jun '21</b>		
Enrolled	4	-60.00%	10		-
Number of Pledges Received	2	-66.67%	6		
Total Amount of Pledges Received	1,200	-42.31%	2,080		
Average Pledge	300	-13.46%	347		
<b>Plate Contributions</b>	<b>FY22</b>	<b>Recipient(s)</b>		<b>FY22</b>	<b>Recipient(s)</b>
Jul	1,353	Black & Beyond Binary Collaborative		Jan	
Aug	2,015	Various UU groups		Feb	
Sep	3,072	GCCLP; SOAR		Mar	
Oct	2,047	Honor the Earth		Apr	
Nov	2,170	Immigrant Mutual Aid Coalition		May	
Dec				Jun	
				<b>Fiscal YTD</b>	<b>10,657</b>
<b>Aug 2021 recipients</b>					
TRUUsT (Transgender Religious Professional UUs Together)		794			
AUUMM (Assn for UU Music Ministries)		437			
UU-UNO (Office of the United Nations)		437			
DRUUMM (Diverse & Revolutionary UU Multicultural Ministr		346			





# **First Unitarian Church**

Statement of Cash Flows	
For the Month Ending 11/30/2021	
<b>Beginning Cash &amp; Equivalents Balance</b>	<b>1,710,408.26</b>
<b>Receipts</b>	
Pledges & Contributions Received	231,834.74
Rents Received	27,987.40
Program Receipts	75,746.00
Miscellaneous Receipts	1,914.75
Interest/Gain-Loss on Investments	<span style="color: red;">(1,923.97)</span>
Increase/Decrease Accounts Receivable	<span style="color: red;">(254.33)</span>
Reserve Transfers	62,500.00
Restricted Fund Receipts	145.00
<b>Total Receipts</b>	<b>397,949.59</b>
<b>Payments</b>	
Payroll/Taxes/Benefits	<span style="color: red;">(123,053.38)</span>
Operating Expenses	<span style="color: red;">(36,674.61)</span>
Program Expenses	<span style="color: red;">(12,666.56)</span>
Increase/Decrease Prepaid Expenses	2,311.47
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	<span style="color: red;">(12,381.59)</span>
Miscellaneous Expenses	<span style="color: red;">(474.79)</span>
<b>Total Payments</b>	<b>(182,559)</b>
<b>Net Cash In/(Out)</b>	<b>215,390.13</b>
<b>Ending Cash &amp; Equivalents Balance</b>	<b>1,925,798.39</b>

<b>First Unitarian Church</b>			
<b>Notes to Financials November 2021 (department transactions greater than \$2,000)</b>			
<b>OPERATING INCOME</b>			
Pledge income	YTD pledge income above budget	114,438	**typical for start of AFD
	Month pledge income above budget	56,598	
Non-pledge contributions	YTD receipts below budget	(5,649)	
	Month receipts above budget	8,702	
	Special non-pledge donation designated by ET for Major Donor Reserve	62,500	
Social Justice	Donations	7,000	
Rental Income			
Tenants		27,642	
<b>OPERATING COSTS</b>			
Occupancy			
Contract services		3,226	
Repairs & Maintenance		2,808	
Utilities		5,330	
Computer Services		2,161	
Stewardship	AFD mailing and CelSun music	5,395	
Ministry	Various program expenses	2,824	
<b>DASHBOARD</b>			
New members		4	
New pledges received		2	
<b>CASH/SECURITIES BALANCE</b>			
MJS Lecture Series	investment loss	(1,687)	
Fund 49 (Designated)	Active Accounts		
Auction		10,840	
YRUU		18,907	
Emergency Fund		30,770	
Alliance		14,844	
13 Salmon Shelter		13,721	
Social Justice (Police Accountability)		10,775	
Children's Religious Education	\$31,250 -Special non-pledge donation specified by donor for CRE	31,550	
Music & Arts	\$31,250 -Special non-pledge donation specified by donor for Music	40,325	

**First Unitarian Church  
Year-To-Date Summary  
For the 6 periods ending December 31, 2021  
Operating Fund**

	ACTUAL OPERATIONS YEAR TO DATE 31-Dec-21	ACTUAL OPERATIONS YEAR TO DATE 31-Dec-20	ACTUAL VARIANCE Y 2022 TO 2021	BUDGET YTD 31-Dec-21	BUDGET VARIANCE 31-Dec-21	ANNUAL BUDGET FY22
<b>Church Operations</b>						
<b>Operating Income</b>						
Pledge Income - 2020	-	591,144	(591,144)	-	-	
Pledge Income - 2021	662,584	206,847	455,737	403,400	259,184	641,622
Pledge Income - 2022	241,229	50	241,179	257,049	(15,820)	832,573
Contributions	50,232	67,209	(16,977)	51,000	(768)	102,000
Program Income	23,352	43,064	(19,712)	21,690	1,662	43,000
Rental Income	177,070	187,077	(10,006)	173,066	4,004	336,632
Other Income	4,573	4,281	292	1,250	3,323	2,500
Special Donation	62,500	7000	61,500	-	62,500	
Transfer from Foundation	-	-	-	-	-	73,000
<b>Total Operating Income</b>	<b>1,221,540</b>	<b>1,100,672</b>	<b>120,869</b>	<b>907,455</b>	<b>314,085</b>	<b>2,031,326</b>
<b>Operating Costs</b>						
Payroll Expenses	725,854	741,508	(15,654)	781,290	(55,437)	1,564,313
Reimbursible Expenses	-	5,636	(5,636)	-	-	
Occupancy Expense	92,321	76,854	15,667	102,200	(9,879)	204,400
Program Expense	79,714	70,699	9,015	97,435	(17,721)	244,868
Rental Expense	2,374	1,346	1,027	2,260	113	4,520
Administration Expense	31,029	22,987	8,042	31,575	(546)	63,150
Interest Expense	-	-	-	-	-	
Other Expense	-	-	-	700	(700)	1,400
<b>Total Operating Costs</b>	<b>931,290</b>	<b>918,829</b>	<b>12,461</b>	<b>1,015,460</b>	<b>(84,170)</b>	<b>2,082,651</b>
<b>Net Church Operations</b>	<b>290,250</b>	<b>181,843</b>	<b>108,408</b>	<b>(108,005)</b>	<b>398,255</b>	<b>-51,325</b>
<b>Reserve Account Deposits</b>						
Annual Operating Reserve	20,313	21,467	(1,153)	20,313	-	40,627
<b>Total Reserve Deposits</b>	<b>20,313</b>	<b>21,467</b>	<b>(1,153)</b>	<b>20,313</b>	<b>-</b>	<b>40,627</b>
<b>Net Church Operations After Reserve De</b>	<b>269,937</b>	<b>160,376</b>	<b>109,561</b>	<b>(128,318)</b>	<b>398,255</b>	<b>-91,952</b>
<b>Investment Income</b>						
Net Property Income (Expense)	-	-	-	-	-	
Dividend & Interest Income	922	1,299	(376)	-	922	
Realized Stock Gain (Loss)	-	-	-	-	-	
Unrealized Stock Gain (Loss)	-	(954)	954	-	-	
<b>Net Investment Income (Loss)</b>	<b>922</b>	<b>1,144</b>	<b>(222)</b>	<b>-</b>	<b>922</b>	
<b>Operating Surplus (Deficit)</b>	<b>270,859</b>	<b>161,520</b>	<b>109,339</b>	<b>(128,318)</b>	<b>399,178</b>	
<b>Reserve Account Transfers</b>						
Justice Begins At Home	0	0	0	0	0	14,311
Hessler-Deale Women in Ministry	0	0	0	0	0	2,000
Chesney-Deale Intern Minister Fund	0	0	0	0	0	15,000
Anniversary Fund OnPoint	0	0	0	0	0	2,500
Major Donor Reserve	0	0	0	0	0	29,527
Tax Rebate -Ministers/Staff Transitions	0	0	0	0	0	28,614
<b>Total Reserve Deposits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,952</b>
<b>Net Church Operations After Reserve De</b>	<b>270,859</b>	<b>161,520</b>	<b>109,339</b>	<b>(128,318)</b>	<b>399,178</b>	<b>0</b>
Special Donation (unbudgeted)	(62,500)	\$ (1,000)				
<b>Net Cash Effect - Operating</b>	<b>208,359</b>	<b>160,520</b>	<b>47,839</b>	<b>\$ (128,318)</b>	<b>336,678</b>	
PPP funding	275,421					
<b>Adjusted Net Cash Effect with PPP Func</b>	<b>483,780</b>					

**First Unitarian Church**  
**Monthly Operating Summary**  
**For the 6 periods ending December 31, 2021**  
**Operating Fund**

	OPERATIONS CURRENT MONTH	OPERATIONS PREVIOUS MONTH	OPERATION S MO to MO VARIANCE	BUDGET CURRENT MONTH	BUDGET VARIANCE
<b>Church Operations</b>					
<b>Operating Income</b>					
Pledge Income - 2021	181,656	117,487	64,170	67,233	114,423
Pledge Income - 2022	105,305	97,147	8,159	90,802	14,503
Contributions	13,381	17,202	(3,820)	8,500	4,881
Program Income	10,782	7,725	3,057	2,958	7,824
Rental Income	27,642	27,987	(345)	27,261	381
Other Income	200	1,915	(1,715)	208	(9)
Special Donation	-	62,500	(62,500)	-	-
<b>Total Operating Income</b>	<b>338,967</b>	<b>331,962</b>	<b>7,005</b>	<b>196,963</b>	<b>142,004</b>
<b>Operating Costs</b>					
Payroll Expenses	123,718	123,053	665	130,733	(7,014)
Reimbursible Expenses	-	-	-	-	-
Occupancy Expense	20,694	13,964	6,730	17,033	3,661
Program Expense	16,918	23,261	(6,343)	17,144	(226)
Rental Expense	516	600	(84)	377	139
Administration Expense	4,917	4,895	22	5,263	(345)
Interest Expense	-	-	-	-	-
Other Expense	-	-	-	117	(117)
<b>Total Operating Costs</b>	<b>166,764</b>	<b>165,773</b>	<b>991</b>	<b>170,666</b>	<b>(3,902)</b>
<b>Net Church Operations</b>	<b>172,203</b>	<b>166,189</b>	<b>6,014</b>	<b>26,297</b>	<b>145,906</b>
<b>Reserve Account Deposits</b>					
Annual Operating Reserve	3,386	3,386	-	3,386	-
<b>Total Reserve Deposits</b>	<b>3,386</b>	<b>3,386</b>	<b>-</b>	<b>3,386</b>	<b>-</b>
<b>Net Church Operations After Reserve De</b>	<b>168,817</b>	<b>162,803</b>	<b>6,014</b>	<b>22,911</b>	<b>145,906</b>
<b>Investment Income</b>					
Net Property Income (Expense)	-	-	-	-	-
Dividend & Interest Income	120	172	(52)	-	120
Realized Stock Gain (Loss)	-	-	-	-	-
Unrealized Stock Gain (Loss)	-	-	-	-	-
<b>Net Investment Income (Loss)</b>	<b>120</b>	<b>172</b>	<b>(52)</b>	<b>-</b>	<b>120</b>
<b>Operating Surplus (Deficit)</b>	<b>168,937</b>	<b>162,975</b>	<b>5,962</b>	<b>22,911</b>	<b>146,026</b>
<b>Reserve Account Transfers</b>					
Justice Begins At Home	0	0	0	0	0
Hessler-Deale Women in Ministry	0	0	0	0	0
Chesney-Deale Intern Minister Fund	0	0	0	0	0
Anniversary Fund OnPoint	0	0	0	0	0
Major Donor Reserve	0	0	0	0	0
Tax Rebate -Ministers/Staff Transitions	0	0	0	0	0
<b>Total Reserve Deposits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Church Operations After Reserve De</b>	<b>168,937</b>	<b>162,975</b>	<b>5,962</b>	<b>22,911</b>	<b>146,026</b>
Special Donation (unbudgeted)		(62,500)			
<b>Net Cash Effect</b>	<b>168,937</b>	<b>100,475</b>	<b>68,462</b>	<b>22,911</b>	<b>146,026</b>

<b>First Unitarian Church</b>					
<b>Dashboard Report</b>					
December 2021					
<b>CAMPAIGN MONTHLY TRACKING</b>					<b>**FOR REVISION</b>
<b>Attendance</b>	<b>'Dec 21</b>	<b>'Dec 20</b>		<b>'Dec 19</b>	<b>'Dec 18</b>
For the month (in sanctuary + livestream)	1,825	2,379	-23.29%	2,379	2,813
Total LiveStream (included above)	1,438	362	297.24%	263	408
Total for the Fiscal Year	10,962	15,449	-29.04%	15,338	16,517
Average per Sunday for month	456	476	-4.11%	595	703
Average per Sunday YTD	422	594	-29.04%	614	661
<b>** = 5-Sunday month</b>	<b>**Easter included</b>	<b>**Easter included</b>		<b>**Easter included</b>	<b>**Easter included</b>
<b>Christmas Eve/Solstice (Livestream)</b>	810	1,005			
<b>New Members</b>	<b>Jul '21 -Jun'22</b>			<b>Jul 20 - Jun '21</b>	
Enrolled	4	-60.00%		10	-
Number of Pledges Received	2	-66.67%		6	
Total Amount of Pledges Received	1,200	-42.31%		2,080	
Average Pledge	300	-13.46%		347	
<b>Plate Contributions</b>	<b>FY22</b>	<b>Recipient(s)</b>		<b>FY22</b>	<b>Recipient(s)</b>
Jul	1,353	Black & Beyond Binary Collaborative		Jan	
Aug	2,015	Various UU groups		Feb	
Sep	3,072	GCCLP; SOAR		Mar	
Oct	2,047	Honor the Earth		Apr	
Nov	2,170	Immigrant Mutual Aid Coalition		May	
Dec	3,451	Seeding Justice; Outside In		Jun	
				<b>Fiscal YTD</b>	<b>14,108</b>
<b>Aug 2021 recipients</b>					
TRUUsT (Transgender Religious Professional UUs Together)		794			
AUUMM (Assn for UU Music Ministries)		437			
UU-UNO (Office of the United Nations)		437			
DRUUMM (Diverse & Revolutionary UU Multicultural Ministr		346			



# ***First Unitarian Church***

## Statement of Cash Flows

For the Month Ending 12/31/2021

<b>Beginning Cash &amp; Equivalents Balance</b>	<b>1,925,798.39</b>
<b>Receipts</b>	
Pledges & Contributions Received	300,342.79
Rents Received	27,642.40
Program Receipts	12,740.00
Miscellaneous Receipts	199.62
Interest/Gain-Loss on Investments	5,152.61
Increase/Decrease Accounts Receivable	489.00
Restricted Fund Receipts	350.00
<b>Total Receipts</b>	<b>346,916.42</b>
<b>Payments</b>	
Payroll/Taxes/Benefits	(123,718.45)
Operating Expenses	(37,662.60)
Program Expenses	(10,187.91)
Increase/Decrease Prepaid Expenses	875.24
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	4,870.84
Miscellaneous Expenses	(0.01)
<b>Total Payments</b>	<b>(165,443)</b>
<b>Net Cash In/(Out)</b>	<b>181,473.53</b>
<b>Ending Cash &amp; Equivalents Balance</b>	<b>2,107,271.92</b>



<b>First Unitarian Church</b>			
<b>Notes to Financials December 2021 (department transactions greater than \$2,000)</b>			
<b>OPERATING INCOME</b>			
Pledge income	YTD pledge income above budget	243,364	
	Month pledge income above budget	128,926	excellent month
Non-pledge contributions	YTD receipts almost on budget	(768)	
	Month receipts above budget	4,881	
Social Justice	Donations	3,300	
Music	Music & Worship Sunday and beyond	6,337	
Rental Income			
Tenants		27,642	
<b>OPERATING COSTS</b>			
Occupancy			
Repairs & Maintenance		5,677	
Utilities		8,376	
Computer Services		2,161	
General & Administration	Final audit invoice for FY21	2,000	
Ministry	Professional Expenses	3,922	
House & Grounds	December and Nov partial parking fees	2,420	
<b>DASHBOARD</b>			
New members		0	
New pledges received		0	
<b>CASH/SECURITIES BALANCE</b>			
MJS Lecture Series	investment gain	4,432	
Fund 49 (Designated)	Active Accounts		
Auction		10,840	
YRUU		18,757	
Emergency Fund		28,516	
Alliance		14,527	
13 Salmon Shelter		13,821	
Social Justice (Police Accountability)		10,775	
Children's Religious Education		31,550	
Music & Arts		40,250	