

First Unitarian Church of Portland

Board of Trustees Meeting – September 1, 2022 – Agenda

Board (only) Deepening 6:00-7:00 pm, Board Meeting – 7:00-9:00 pm

Buchan Reception

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

6:00 Board Deepening/Check-in (Board only)

7:00 **Convene**
Chalice Lighting/Opening Words – Caitlynn
Determine Quorum
Process Observer Review
Review Agenda
Review and Approve [June Meeting Minutes](#)

Board Roles
Timekeeper – Theo
Process Observer –

7:05 **Congregant Comment Period**

7:15 **Updates**

- Committee updates – reports attached
- Ordering name badges

Dates to Calendar

- Homecoming Sunday: Sept. 11
- Board Installation: Sept. 18
- Covenanting workshop: Sept. 24
- AFD Kickoff: Oct. 16
- Celebration Sunday: Nov. 13

ET Update

7:40 **Consent Agenda**

- Authorize Rev. Alison Miller and Intern Minister Eli Poore to officiate at wedding ceremonies on behalf of the church.

- 7:45 **Information Sharing/ Generative Discussion**
- Review/discuss how [8th Principle](#) will be reflected in Board’s work this year
 - Background documents:
 - [Paula Cole Jones Assessment Tool](#)
 - [Charge to Transformation Team](#)
 - Review/update Board 3-year goals (see below)
 - Background document: [Excerpt on Board Roles](#)
- 8:45 **Meeting Wrap-up**
 Closing comments, items for future agendas
 Communications Check
 Process Observations
 Closing Words – Caitlynn
- 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. "Continue, and enhance as we are able, our vibrant ministries in worship, music, adult and young people's spiritual education, and social justice."
2. Successfully complete the ministerial transition and establish covenantal relationships among the new minister, the congregation, staff, and Board.
3. 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.
4. Create a long-term plan for development and sustainability of the church campus given congregational needs and resources, community needs, and the evolving dynamics of downtown Portland.
5. Enhance and promote an ever-growing culture of generosity and financial sustainability.

Board Goals for 2021/24

1. Take action to improve our practices and model antiracist behavior as called for in the 8th principle. Continue to educate ourselves on the issues so that we can support the development of this work in with the congregation.
2. Holding the mission of the church, engage in ongoing, generative conversations with the Executive Team and the congregation to:
 - a) Develop an understanding of the post-pandemic church that's emerging, as well as the pastoral needs and continuing connections among congregants.
 - b) Approve a revenue plan to sustain the mission of the church during this evolving period.
 - c) Consider viable options for maintenance of our current physical plant and future development of the campus as is feasible.
3. Continue to support the Ministerial Search Committee and the transition to a new Senior Minister.
4. Develop and nurture a covenantal relationship with the new Senior Minister.
5. Consider the appropriate size for the board and, if a change is decided upon, refer a recommendation to the congregation for a vote.

First Unitarian Church Portland Oregon
Board of Trustees Meeting Minutes – FINAL
June 3, 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: Barbara Morrison

Process Observer: Adam House

Congregants present: None

The board meeting convened at 7:02 PM.

Opening words: Leila Wrathall a poem "[Gate 4-A](#)," by Naomi Shihab Nye

Mindy Clark determined there was a quorum.

Process observer review:

No additional reflection.

Review agenda:

Agenda was reviewed and two items were added to the consent agenda, as noted below. 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:

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

Congregant Comment:

No congregants present.

Dates to calendar

- Board Dessert – June 13, 4:00 PM at Bill's House
- Board Retreat – Aug. 20 & 21

ET updates

- High focus and intensity to prepare for June 13th, 10:15 AM live-stream and in-person worship at Pioneer Courthouse Square. Site visit to the square. How we are asking congregants to show up: We did not want to set up a "two-tiered" attendance policy in which vaccinated people could

be unmasked, while those who are unvaccinated (including children). Rather, asking all to mask and to observe distance as they are comfortable. Moving into regathering will require us to rethink assumptions, while considering science as well as personal and spiritual comfort.

- Plans for fall:
 - Northwest academy's reopening in the building is going extremely well.
 - As we look to September, room usage is unclear.
 - September 12th is homecoming Sunday.
 - We will begin with a three-service program: Two services in the main chapel at 9:15 and 11:15. In addition to those services, will offer a family worship at 10:15 in Eliot Chapel. On any Sunday, roughly half of the kids will have activity spaces while adults attend services.
 - Continue to consult with public health team to determine whether we will be required to mask and how we can safely gather
 - We cannot know until September how many will return to in-person worship
 - RE Program: Family worship, activity for half of kids on a rotating basis each week
 - Music program in high planning mode: DeReau has asked singers to sign-up for in-person worship in the fall (~120 former singers have signed up to sing in fall, roughly 20 fewer than prior to online worship). The makeup of the ensembles is likely to shift. The former Chamber Choir will be on pause for up to a year. The former Unitarian Choir has robust sign-ups and will welcome former singers from Chamber Choir. The former Women's Choir has a large number of interested singers. DeReau to begin a new "Spirit" ensemble which will focus on music similar to the praise singers during online worship (more gospel, musicals).
 - Bill will take off July, Tom off much of August. Will have pulpit guests. Sharing worship with the Ann Arbor congregation on two Sundays. Early in summer will use Service of the Living Tradition and Sunday worship from the General Assembly for two services.
 - Deeply pleased that 8th Principle was adopted through a 95% affirmative vote in the Congregational Ballot.
 - Question: Is there a preference that board members attend in person? Will we return to the board member greeting circle? Answer: Not sure. Need to discuss.

- Working with staff to decide how we will return to the office.

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

- No additional committee updates were offered.

Consent Agenda:

- Adopt asset allocation policy as drafted by Finance Committee.
- The board has reviewed the results of the congregational ballot, certifies, and accepts them.

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

Action Items:

- Formally thank Paula Cole Jones, Bill and the 8X Team for their leadership in educating and supporting the successful work to adopt the 8th Principle.

Cindy Cumfer moved and Theo Harper seconded a motion to formally thank Paula Cole Jones, Rev. Sinkford, and the 8X Team for their collective leadership. The motion carried with a unanimous vote.

Generative Discussion: Board Self-Evaluation.

- **Background:** The generative discussion at the June board meeting focused on results from the 2021 Board Self Evaluation (see attached presentation) and explored two specific questions related to the results in small groups.

- **Report-backs from small groups:**
 - What does it mean to be visionary?
 - Real estate development
 - 8th principle
 - Holding big picture
 - Generative conversations to elicit questions, not to solve problems
 - Visionary emphasis has culdesacs we can wander into and lose big-picture vision
 - Allowance to not be goal-focused
 - MSC
 - Key to future of the church
 - Generally speaking, the board does not take the lead in the stewardship of the future of the institution (vs. present needs)
 - Need to have space to be uncomfortable and disagree. Sometimes difficult to find that space.
 - Even generative conversation sometimes feels “set”
 - Leadership development is important to what we as a board should be involved in that is visionary
 - If I do have thoughts or ideas, where do I put them? Can there be times in the agenda for open discussion.
 - When things are prepackaged, it can be hard to question them.
 - OED definition:
 - Difficult to be visionary in a group this large, especially when ideas are championed by someone in a leadership position
 - What is more visionary than imagining a future in which we are an antiracist church
 - What does it mean for our board work to be challenging?
 - More even distribution of the work on the board to give more meaningful work
 - More uneven distribution, though, allows for people with jobs and other competing demands
 - A challenge to be more engaged with direct congregants
 - People like to be comfortable. There doesn't seem to be a comfort level with differing perspectives - disagreements, not necessarily conflicts. We need to be willing to be challenged, and have that be OK.
 - There's a sense that there's a right and a wrong way to say things.
 - What does challenging mean? Getting everything done? Allowing for

conflict/disagreement.

- Almost feels like there's a negative connotation to the word, but it can lead to growth and change when we lean into it.
- This is a safe community where we can make space for differing opinions, where they can be shared and valued. Small groups are a great way for us to do that - do more of that to allow people to be amplified.
- Trying to share the responsibilities and leadership opportunities among committees and projects. Subcommittees with autonomy and ownership.
- How we challenge ourselves to explore areas where we're not addressing problems, but working through pre-emptive stuff (e.g.
- Comfort and safety enough to speak up when we don't understand process or want to question norms

Closing comments, items for future agendas

- Will everybody have input regarding agenda for the retreat?
 - BOC will draft an agenda, but please send suggestions and share feedback on draft!
- For the survey:
 - Don't need a question on the timekeeper
 - Ask: What value do these questions bring to us?
- Communications Committee could really use an additional member, especially as the secretary of that committee
- Maybe we should have more open, evaluative conversations throughout the year - deal with issues on the regular - rather than relying on a survey
- For process observer, would it be better if we all held that role together, rather than put that to a single individual
 - We do have that somewhat now, as all are encouraged to provide process observation in any meeting
 - Current process was developed three years ago to help improve
 - Helpful to have one person with that specific role (and associated courage) to say what's sometime difficult
 - Process observation allows us to pay attention to something that's really important and recognizes that we need to do that work
 - Maybe we can do some "expectation/foundation" setting at the board retreat for this role
- In future meeting: Let's solicit generative topics for next year
- We'll have some roll-up-our-sleeves tasks as we head into ministerial transition next year
- Think about new board members coming on board in

Communication Check:

- Ryan to complete and distribute thank you note to Paula Cole Jones.
- Need responses to MSC survey from congregants.

Process Observations:

- Active participation by all members, though only saw small groups (and great, lively discussions in full groups)
- Different voices sharing back from each of the small groups
- Had to sacrifice a really great conversation for sake of time
- One way we lost time: We should identify who will report back from groups, rather than waiting for people to volunteer
- Had room for disagreement and discussion for greater discussion
- When you're in a breakout group, zoom is unforgiving about the end of the time - good conversation gets cut off
- It's ok to acknowledge a question without always needing to answer it. Moving on is OK

Closing Words: Leila Wrathall read an excerpt from "[The Art of Blessing the Day](#)" by Marge Piercy

Meeting adjourned at 9:03 pm.

Minutes respectfully submitted: Ryan Deibert, board secretary

Please indicate where your group or committee falls in this framework regarding the following question.

Where is your group/committee in its work to ground the 8th Principle into your thinking, decisions and actions?

MAINTAINING	REINFORCING	ADAPTING	REVISIONING	RETOOLING	RESTRUCTURING	TRANSFORMING
Unexamined Status Quo	Deliberate intervention(s) aimed at putting things back the way they were.	Invitation is issued and there is positive response and engagement	Goal-setting oriented towards new and/or shared values	Learning and practicing new concepts, frameworks, tools, awareness, skills, etc.	Reorganizing processes and collaborating to fulfill the vision and meet the goals. New tools are being used.	Internalization of the changes so that new norms have been created and operate in the organization's life.

Describe what characterizes the level you chose.

What would it look like to move forward to another level or the next level?

Charge for First Unitarian Portland Transformation Team

February 1, 2022

Transforming our congregation into one which does not only enthusiastically adopt the 8th Principle, but which also accountably embodies it, will require deep reflection, concerted effort and sustained commitment. For that reason, we are instituting a Transformation Team (TT) whose charge is to initiate and guide this important process. The TT will serve as a visioning and research group, as well as a central hub of learning and information, toward the realization of our congregation's desire to live into the 8th Principle. The TT will comprise 8-10 church members who are committed to the implementation of the 8th Principle and to a vision of Beloved Community, as well as being currently engaged with ministries/communities that they can represent and to whom they will remain accountable. Formation of the team begins in Spring of 2022. An assessment and recommendation for ongoing ways to live into the 8th Principle should be made to the congregation by June 2025.

Guideposts for a Transformation Team (TT)

- **What it is...**
 - A learning community, with the purpose of being an accountability resource to the congregation, the Executive Team and the Board of Trustees
 - A coaching and education team for church ministries, communities and committees on how they can continue their work to embody the 8th Principle.
 - An advisory resource for the Executive Team and Board on work that needs to continue for implementation of the 8th Principle.
 - A hub of information about transformation work happening within the various communities of the church to help stimulate learning and create more collaboration within the church.
 - A team that continues to center antiracism in all aspects of its work!
 - A collaborative group that will explore what the 8th Principle means for how we embody anti-racist, multi-cultural ministry.
 - A team that is willing and able to explore tools, resources, and training as necessary for this work.
- **And what it isn't...**
 - An enforcement tool with powers of "discipline," mediation or arbitration
 - A "top-down" model of leadership
 - A committee of the Board of Trustees
 - A committee of the Executive Team or staff
 - The wizards with all the answers
 - An educational space for people new to anti-racism/anti-oppression work.

- **Who leads the TT?**
 - The TT will be co-led by a staff person and a lay church member.
 - The Executive Team will assign a staff member to be of service to the TT and a liaison to the ET and Board
 - One volunteer from the 8XTeam will work with the staff member to co-lead and convene the team

- **Who comprises the TT**
 - The co-leaders will write up a description of the role of the TT and will reach specifically to the following groups to ask for them to nominate/choose members to the TT to serve through June 2023 (Proposed groups for consideration are below..)
 - Beloved Community of Color (1-2 members)
 - Board of Trustees
 - Music Ministry
 - Family Ministry (1 parent, one teacher)
 - Youth Ministry (1-2 members)
 - Young Adult Ministry
 - Social Justice Ministry
 - Welcoming Congregations Team (or maybe be LGBTQ Pride)
 - Alliance
 - Lay Ministers
 - The invitation will be for church members who are committed to the implementation of the 8th Principle and a vision of Beloved Community and are currently engaged with the ministry/community they represent. This will help ensure that there is an accountable flow of information between the TT and the communities represented. Given that responsibility, it's recommended that each TT member only represent one community within the church.
 - Each community of the church has their own processes, cultures and goals. Therefore, each community can decide how they will choose their TT member.
 - As this team is filling a role as resource and counsel to the church, it should comprise people who have had experience in applied anti-racism and anti-oppression work. Experience with transformative justice, group facilitation, organizational transformation/strategic planning, are also welcome.

- **To whom is the TT accountable?**
 - The primary accountability of the Transformation Team is to the congregation. The Team will annually report to the congregation (format to be determined by

the TT) and will respond to questions/concerns that arise throughout the church year.

- The authority of the TT derives from the congregation's overwhelming embrace of the 8th Principle. Although the TT will need to be in regular communication with both the ET and Board, serving as a resource to each in their collaborative leadership, neither the ET nor the Board "direct" the TT. These accountability relationships strive to model a non-hierarchical, mission-driven approach to transformation.
- Members of the TT will also have responsibility to the communities they represent to both share information about their communities' learnings and offer information and recommendations from the TT.
- Recommendation for relationship with Senior Minister
 - The staff co-lead would share updates with the Sr. Minister during supervision
 - We recommend that the Sr. Minister call a meeting with the TT at least one time per year.
- Recommendation for relationship with the Board
 - We recommend that the Board invite the TT at least one time per year to update the Board on its work.
- **How often will the TT meet?**
 - One regular meeting per month (TBD)
 - In the first several months, the Team will be getting to know one another, creating vision and guidelines for their work.
- **How long will the TT go on?**
 - For as long as the 8th Principle is in the church by-laws, the need for institutional accountability remains. However, the Transformation Team is the first accountability structure to emerge and should do a self-assessment and recommendations for continued accountability work after 3 full years of service.
 - Formation of the team begins in spring of 2022. An assessment and recommendation should be made by June 2025.

Background on Formation of the Transformation Team

In 2019, a conversation group consisting of 14 people convened to discuss "dismantling a culture of white supremacy" at First Unitarian. That group, called together by the staff Director of Social Justice and a Board Trustee, included the Senior Minister, 2 members of the Board of Trustees, 5 members of the Beloved Community of Color, as well as members of Music Ministry, the Ministerial Search Committee, Advancing Racial Justice Action Group Coordinating Team, parents and teachers in Family Ministry, members of our Music Ministry and of the

Alliance. In 2020, when Rev. Bill Sinkford agreed to stay on for another year, the conversation group (now 10 people) adjusted to being the *ad hoc* 8th Principle Exploration Team (or 8XTeam) to help advise Bill and shape the congregational process to consider adoption of the 8th Principle.

In November of 2020, the Board of Trustees voted unanimously to bring the 8th Principle to the church membership for a vote. After eight months of congregational education and engagement, in May of 2021, voting members of the First Unitarian of Portland adopted the 8th Principle into the church by-laws with a 95% approval rating. The 8th Principle of Unitarian Universalism calls us to journey “toward spiritual wholeness by working to build a diverse multicultural Beloved Community by our actions that accountably dismantle racism and other oppressions in ourselves and our institutions.”

Since its adoption, committees, teams, ministries have earnestly asked the question, what does accountability mean? How are we being accountable to our covenant to work toward dismantling racism and other oppression in ourselves and our institutions? How will we move forward institutionally?

The 8XTeam had agreed to accompany Rev. Bill in the process of congregational engagement through the vote. Prior to the group disbanding in summer 2021, the *ad hoc* team spent a couple of meetings to dream/vision into how the congregation could continue to be accompanied through the many questions, challenges and opportunities arising from adoption of the 8th Principle. In consultation with Paula Cole Jones, co-author of the 8th Principle, the group imagined a Transformation Team that would be held by the above-listed guideposts.

The Executive Team and the Board of Trustees are in a covenantal relationship, described as Collaborative Leadership. Together they have agreed to this charge.¹

¹ Gratitude to All Souls Church of Washington, DC for sharing the outline for their 8th Principle accountability team charge.

Typical Board Roles by Congregation Size

[Ryan’s editorial note: The full document that this is drawn from was one that we used in our last round of conversations about board size. I don’t share it now with intent to begin conversations about board size, but rather to initiate conversation about the board’s role heading into this church year and as we begin to plan board meeting topics, forums, and other calendared work.]

From “Ask Alban: The Right Board Size,” by Susan Beaumont

“Effective boards in every size congregation must tend to three types of work: **fiduciary** (tending to the stewardship of tangible assets), **strategic** (working to set the congregation’s priorities and seeing that resources are being deployed in accordance with those priorities) and **generative** (problem framing and sense making about the shifting environment of the congregation).¹

“In the large congregation, many of the fiduciary responsibilities of the board are better delegated to others. The board can never abdicate its responsibility for fiduciary oversight, but it can rely on board committees and the staff team to do much of the fiduciary work on its behalf. As congregations grow larger, governing boards must increasingly focus their time on the strategic and generative work of the congregation if the congregation is going to thrive. This type of work is best accomplished by smaller decision making bodies, with specific skill sets in strategic leadership . . .

“The governing board in the professional-sized congregation (400-800 in weekend worship attendance) is intuitively drawn toward a more balanced focus between fiduciary and strategic work. The largest struggle of the board is figuring out how to be more strategic and generative on a regular basis. The staff team is becoming highly specialized and is better able than the board to tend to operational management. The board must avoid micro-managing the staff. Congregations in this size category feel the need to reduce the size of the board in order to move away from reporting out/operational management and into more strategic and generative work.

“Healthy congregations in the strategic-sized category (800-1,200 in weekend worship attendance) have generally learned some things about delegating the fiduciary work of the board, in service to more time spent on strategic and generative work. The governing body in this congregation has typically been downsized to create a more nimble decision making body. The voice of the staff team is represented by the senior clergy leader and the executive pastor. Other professional staff members attend board meetings only when invited, to evaluate or reflect upon a particular aspect of ministry that rests within the staff member’s sphere of influence. . .”

Notes

1. Richard Chait, William Ryan, Barbara Taylor. *Governance as Leadership: Reframing the Work of Nonprofit Boards*. Hoboken, NJ: John Wiley and Sons. 2005. Pages 6-10.

FIRST
FIRST UNITARIAN CHURCH OF PORTLAND
BOARD OF TRUSTEES
Communications Committee Meeting Minutes
June 7, 2022

Com Comm meeting convened via Zoom at 6:30PM
Present: Theo Harper (Chair), Barbara Morrison, Alan Comnes,
MIndy Clark

Reading: Alan: "Throw it Away" by Abby Lincoln

The May minutes were approved and accepted as written. Theo stated that he had collected past minutes and documents and entered them into the appropriate files.

Moderator letter publication will be delayed in order for the Ministerial Evaluation to be readied. The letter will have a link to the evaluation.

Ideas for June Moderator Letter:

Note of appreciation to the MSC for their work in finding a successful

Summary of the past Church year: Church goals, acceptance of Rev. Miller, 8th principle, forums on transition and Church goals.

How to get to GA public events.

One service at 10AM this summer.

Review of Com Comm year 2021-2022.

Discussions of various subjects that have been pondered over the year.

Such as:

Board size

Policy Based Governance

Power sharing

New member training

Workflow timing i.e. when to get minutes out, getting info into the website,

Rehash of ideas about Google Docs, Google Drive, etc. Alan will do IT presentation.

Theo will contact Caitlynn about BOC meeting time.

We should keep the "Parking Lot".

We should check who has access to the website.

Reading by Alan: "Closing Time", a quote from T.S. Eliot

Meeting adjourned at 8:05

Submitted by Barbara Morrison, acting secretary

First Unitarian Church
Year-To-Date Summary
For the 11 periods ending May 31, 2022
Operating Fund

	ACTUAL OPERATIONS YEAR TO DATE 31-May-22	ACTUAL OPERATIONS YEAR TO DATE 31-May-21	ACTUAL VARIANCE FY 2022 TO 2021	BUDGET YTD 31-May-22	BUDGET VARIANCE 31-May-22	ANNUAL BUDGET FY22
Church Operations						
Operating Income						
Pledge Income - 2020	-	607,597	(607,597)	-	-	
Pledge Income - 2021	679,750	771,965	(92,215)	672,334	7,416	641,622
Pledge Income - 2022	799,091	(149)	799,240	711,058	88,032	832,573
Contributions	73,892	97,533	(23,641)	93,500	(19,608)	102,000
Program Income	37,786	55,959	(18,174)	40,042	(2,256)	43,000
Rental Income	315,812	329,238	(13,426)	309,371	6,441	336,632
Other Income	5,168	4,331	837	2,292	2,877	2,500
Special Donation	62,500	21,000	41,500	-	62,500	
Transfer from Foundation	-	72,890	(72,890)	73,000	(73,000)	73,000
Total Operating Income	1,973,999	1,960,364	13,635	1,901,596	72,403	2,031,326
Operating Costs						
Payroll Expenses	1,354,260	1,365,595	(11,335)	1,431,848	(77,589)	1,564,313
Reimbursible Expenses	-	5,636	(5,636)	-	-	
Occupancy Expense	185,491	156,523	28,967	187,367	(1,876)	204,400
Program Expense	168,468	125,685	42,782	181,614	(13,146)	244,868
Rental Expense	3,516	4,047	(531)	4,143	(628)	4,520
Administration Expense	53,546	57,271	(3,725)	57,888	(4,341)	63,150
Other Expense	312	-	312	1,283	(972)	1,400
Total Operating Costs	1,765,592	1,714,757	50,835	1,864,143	(98,552)	2,082,651
Net Church Operations	208,407	245,607	(37,200)	37,453	170,954	-51,325
Reserve Account Deposits						
Annual Operating Reserve	37,241	39,356	(2,114)	37,241	-	40,627
Total Reserve Deposits	37,241	39,356	(2,114)	37,241	-	40,627
Net Church Operations After Reserve Deposits	171,166	206,252	(35,086)	212	170,954	-91,952
Investment Income						
Net Property Income (Expense)	-	-	-	-	-	
Dividend & Interest Income	1,822	2,227	(405)	-	1,822	
Realized Stock Gain (Loss)	-	-	-	-	-	
Unrealized Stock Gain (Loss)	-	(475)	475	-	-	
Net Investment Income (Loss)	1,822	1,752	70	-	1,822	
Operating Surplus (Deficit)	172,988	208,004	(35,016)	212	172,776	
Reserve Account Transfers						
Justice Begins At Home	0	0	0	0	0	14,311
Hessler-Deale Women in Ministry	0	0	0	0	0	2,000

First Unitarian Church
Monthly Operating Summary
For the 11 periods ending May 31, 2022
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 - 2021	-	100	(100)	-	-
Pledge Income - 2022	98,595	98,591	4	90,802	7,793
Contributions	3,185	6,496	(3,312)	8,500	(5,315)
Program Income	4,570	4,513	57	2,958	1,612
Rental Income	27,642	27,642	-	27,261	381
Other Income	300	-	300	208	92
Total Operating Income	134,292	137,343	(3,051)	129,729	4,563
Operating Costs					
Payroll Expenses	116,618	131,444	(14,825)	130,112	(13,493)
Occupancy Expense	17,931	22,864	(4,933)	17,033	898
Program Expense	18,993	19,664	(670)	17,144	1,849
Rental Expense	5	238	(233)	377	(372)
Administration Expense	2,525	4,037	(1,512)	5,263	(2,737)
Other Expense	-	-	-	117	(117)
Total Operating Costs	156,073	178,246	(22,173)	170,045	(13,972)
Net Church Operations	(21,781)	(40,903)	19,122	(40,315)	18,534
Reserve Account Deposits					
Annual Operating Reserve	3,386	3,386	-	3,386	-
Total Reserve Deposits	3,386	3,386	-	3,386	-
Net Church Operations After Reserve Deposits	(25,167)	(44,289)	19,122	(43,701)	18,534
Investment Income					
Dividend & Interest Income	211	191	20	-	211
Net Investment Income (Loss)	211	191	20	-	211
Operating Surplus (Deficit)	(24,955)	(44,097)	19,142	(43,701)	18,746
Reserve Account Transfers					
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
Total Reserve Deposits	0	0	0	0	0
Net Church Operations After Reserve Deposits	(24,955)	(44,097)	19,142	(43,701)	18,746

First Unitarian Church						
Dashboard Report						
May 2022						
CAMPAIGN MONTHLY TRACKING						**FOR REVISION
Attendance	** '5/22/2022	**'May -21		**'5/20/2020	May-19	
For the month (in sanctuary + livestream)	3,309	2,271	45.71%	3,056	2,193	
Total LiveStream (included above)	1,953	2,271	-14.00%	3,056	294	
Total for the Fiscal Year	22,681	28,100	-19.28%	30,593	25,888	
Average per Sunday for month	662	454	45.71%	611	548	
Average per Sunday YTD	473	585	-19.28%	651	563	
** = 5-Sunday month	**Easter included	**Easter included		**Easter included	**Easter included	
Christmas Eve/Solstice (Livestream)	810	1,005				
New Members	Jul '21 -Jun '22			Jul 20 - Jun '21		
Enrolled	17	-26.09%		23		-
Number of Pledges Received	9	-35.71%		14		
Total Amount of Pledges Received	11,200	27.49%		8,785		
Average Pledge	2,800	346.22%		628		
Plate Contributions	FY22	Recipient(s)		FY22	Recipient(s)	
	Jul	1,353	Black & Beyond Binary Collaborative	Jan	3,933	Religious Coalition for Repro Choice
	Aug	2,015	Various UU groups	Feb	1,832	Black Food Sovereignty Coalition
	Sep	3,072	GCCLP; SOAR	Mar	3,100	Bark, Lutheran Comm Sev NW
	Oct	2,047	Honor the Earth	Apr	2,433	Braided River Campaign
	Nov	2,170	Immigrant Mutual Aid Coalition	May	2,570	ECR Community Projects
	Dec	3,451	Seeding Justice; Outside In	Jun		
				Fiscal YTD	27,976	
Aug 2021 recipients						
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 Ministri		346				

First Unitarian Church

Statement of Cash Flows

For the Month Ending 5/31/2022

Beginning Cash & Equivalents Balance	2,113,326.53
Receipts	
Pledges & Contributions Received	101,779.27
Rents Received	27,642.40
Program Receipts	32,225.40
Miscellaneous Receipts	650.00
Interest/Gain-Loss on Investments	205.00
Increase/Decrease Accounts Receivable	(953.25)
Restricted Fund Receipts	40,980.00
Total Receipts	202,528.82
Payments	
Payroll/Taxes/Benefits	(116,618.35)
Operating Expenses	(36,994.08)
Program Expenses	(6,233.83)
Increase/Decrease Prepaid Expenses	(2,481.33)
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	(7,267.97)
Miscellaneous Expenses	(556.68)
Total Payments	(169,772)
Net Cash In/(Out)	32,756.58
Ending Cash & Equivalents Balance	<u>2,146,083.11</u>

First Unitarian Church			
Notes to Financials May 2022 (department transactions greater than \$2,000)			
OPERATING INCOME			
Pledge income	YTD pledge income above budget		95,448
	Month pledge income above budget		7,793
Non-pledge contributions	YTD receipts below on budget		(19,608)
	Month receipts below budget		(5,315)
Rental Income			
Tenants			27,642
Music			
Music & Worship			2,000
OPERATING COSTS			
Occupancy			
Utilities			5,387
Contract services	includes \$4397 paid to Metro Safety & Handling for HVAC inspection		7,181
Board	ballots printing and mailing		2,045
Ministry	search committee expenses		6,825
DASHBOARD			
New members			3
New pledges received			0
CASH/SECURITIES BALANCE			
Chesney-Deale	donation received - \$2,000		2,133
Sewell Lecture Series	Ruby Bridges final entries + \$252 investment gain		11,135
Sinkford Scholarship Fund	transferred from Beneficial Checking to Restricted Acct		52,300
	April receipt to be transferred in May		76,306
	May receipts		27,650
		Total receipts	156,256
Fund 49 (Designated)	Active Accounts	Account Balance	
Auction			10,840
YRUU			23,540
Emergency Fund			23,158
Alliance			6,738
13 Salmon Shelter			13,821
Social Justice (Police Accountability)			9,175
Childern's Religious Education			31,550
Music & Arts		balance as of 4.30.22	40,250
		donations to fund GA music	26,780
		expenses for GA music	(1,976)
		current balance	65,054

First Unitarian Church
Year-To-Date Summary
For the 12 periods ending June 30, 2022
Operating Fund

	ACTUAL OPERATIONS YEAR TO DATE 30-Jun-22	ACTUAL OPERATIONS YEAR TO DATE 30-Jun-21	ACTUAL VARIANCE FY 2022 TO 2021	BUDGET YTD 30-Jun-22	BUDGET VARIANCE 30-Jun-22	ANNUAL BUDGET FY22
Church Operations						
Operating Income						
Pledge Income - 2020	-	607,597	(607,597)	-	-	
Pledge Income - 2021	679,750	873,059	(193,308)	672,334	7,416	641,622
Pledge Income - 2022	896,755	904	895,851	801,860	94,895	832,573
Contributions	81,036	100,750	(19,714)	102,000	(20,964)	102,000
Program Income	38,722	57,634	(18,912)	43,000	(4,278)	43,000
Rental Income	344,898	372,487	(27,589)	336,632	8,266	336,632
Other Income	8,169	7,750	419	2,500	5,669	2,500
Special Donation	62,500	24,000	38,500	-	62,500	
Transfer from Foundation	82,208	72,890	9,318	73,000	9,208	73,000
Total Operating Income	2,194,039	2,117,071	76,968	2,031,326	162,713	2,031,326
Operating Costs						
Payroll Expenses	1,520,584	1,494,396	26,189	1,564,313	(43,729)	1,564,313
Reimbursible Expenses	-	5,636	(5,636)	-	-	
Occupancy Expense	202,940	169,855	33,085	204,400	(1,460)	204,400
Program Expense	206,457	156,762	49,695	194,870	11,587	244,868
Rental Expense	3,516	4,449	(933)	4,520	(1,004)	4,520
Administration Expense	56,589	59,526	(2,937)	63,150	(6,561)	63,150
Interest Expense	-	-	-	-	-	1,400
Other Expense	312	1,185	(873)	1,400	(1,088)	
Total Operating Costs	1,990,399	1,891,808	98,590	2,032,653	(42,254)	2,082,651
Net Church Operations	203,640	225,263	(21,623)	(1,327)	204,967	-51,325
Reserve Account Deposits						
Annual Operating Reserve	40,627	42,933	(2,307)	40,627	(0)	40,627
Total Reserve Deposits	40,627	42,933	(2,307)	40,627	(0)	40,627
Net Church Operations After Reserve Deposits	163,013	182,330	(19,316)	(41,954)	204,967	-91,952
Investment Income						
Net Property Income (Expense)	-	-	-	-	-	
Dividend & Interest Income	2,031	2,408	(377)	-	2,031	
Realized Stock Gain (Loss)	-	-	-	-	-	
Unrealized Stock Gain (Loss)	-	(408)	408	-	-	
Net Investment Income (Loss)	2,031	2,000	31	-	2,031	
Operating Surplus (Deficit)	165,045	184,329	(19,285)	(41,954)	206,999	
Reserve Account Transfers						
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
Major Donor Reserve	0	0	0	0	0	29,527
Tax Rebate -Ministers/Staff Transitions	0	0	0	0	0	28,614
Total Reserve Deposits	0	0	0	0	0	91,952
Net Church Operations After Reserve Deposits	165,045	184,329	(19,285)	(41,954)	206,999	0
Special Donation (unbudgeted)	(62,500)	(21,000)				
Reimbursible Expenses		5,636				
Net Cash Effect - Operating	102,545	168,965	-	\$ (41,954)	0	
PPP funding	275,421					
Adjusted Net Cash Effect with PPP Funding	377,966					

First Unitarian Church
Monthly Operating Summary
For the 12 periods ending June 30, 2022
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 - 2022	97,665	98,595	(930)	90,802	6,863
Contributions	7,144	3,185	3,960	8,500	(1,356)
Program Income	936	4,570	(3,634)	2,958	(2,022)
Rental Income	29,086	27,642	1,443	27,261	1,825
Other Income	3,001	300	2,701	208	2,793
Transfer from Foundation	82,208	-	82,208	-	82,208
Total Operating Income	220,040	134,292	85,748	129,730	90,310
Operating Costs					
Payroll Expenses	166,325	116,618	49,706	132,465	33,860
Occupancy Expense	17,450	17,931	(482)	17,033	416
Program Expense	38,234	18,993	19,241	13,564	24,670
Rental Expense	-	5	(5)	377	(377)
Administration Expense	3,043	2,525	518	5,263	(2,220)
Other Expense	-	-	-	117	(117)
Total Operating Costs	225,052	156,073	68,978	168,818	56,233
Net Church Operations	(5,011)	(21,781)	16,770	(39,088)	34,077
Reserve Account Deposits					
Annual Operating Reserve	3,386	3,386	-	3,386	(0)
Total Reserve Deposits	3,386	3,386	-	3,386	(0)
Net Church Operations After Reserve Deposits	(8,397)	(25,167)	16,770	(42,474)	34,077
Investment Income					
Dividend & Interest Income	209	211	(2)	-	209
Net Investment Income (Loss)	209	211	(2)	-	209
Operating Surplus (Deficit)	(8,188)	(24,955)	16,767	(42,474)	34,286
Reserve Account Transfers					
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
Total Reserve Deposits	0	0	0	0	0
Net Church Operations After Reserve Deposits	(8,188)	(24,955)	16,767	(42,474)	34,286

Dashboard Report						
June 2022						
CAMPAIGN MONTHLY TRACKING					**FOR REVISION	
Attendance	Jun-22	Jun -21		Jun-20	Jun-19	
For the month (in sanctuary + livestream)	1,767	1,763	0.23%	2,668	2,264	
Total LiveStream (included above)	904	425	112.71%	2,668	320	
Total for the Fiscal Year	24,448	29,863	-18.13%	33,261	28,152	
Average per Sunday for month	589	441	33.64%	667	566	
Average per Sunday YTD	479	574	-16.53%	652	563	
** = 5-Sunday month	**Easter included	**Easter included		**Easter included	**Easter included	
Christmas Eve/Solstice (Livestream)	810	1,005				
New Members	Jul '21 -Jun'22		Jul 20 - Jun '21			
Enrolled	20	-16.67%	24		-	
Number of Pledges Received	12	-14.29%	14			
Total Amount of Pledges Received	14,040	59.82%	8,785			
Average Pledge	1,170	86.45%	628			
Plate Contributions	FY22	Recipient(s)		FY22	Recipient(s)	
Jul	1,353	Black & Beyond Binary Collaborative		Jan	3,933	Religious Coalition for Repro Choice
Aug	2,015	Various UU groups		Feb	1,832	Black Food Sovereignty Coalition
Sep	3,072	GCCLP; SOAR		Mar	3,100	Bark, Lutheran Comm Sev NW
Oct	2,047	Honor the Earth		Apr	2,433	Braided River Campaign
Nov	2,170	Immigrant Mutual Aid Coalition		May	2,570	ECR Community Projects
Dec	3,451	Seeding Justice; Outside In		Jun	4,374	Northwest Abortion Access Fund
				Fiscal YTD	32,350	
Aug 2021 recipients						
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 Ministri		346				

First Unitarian Church

Statement of Cash Flows

For the Month Ending 6/30/2022

Beginning Cash & Equivalents Balance	2,146,083.11
Receipts	
Pledges & Contributions Received	104,808.97
Events/Weddings/Memorials	325.00
Rents Received	28,760.65
Program Receipts	(372.71)
Miscellaneous Receipts	298.50
Interest/Gain-Loss on Investments	(8,708.78)
Increase/Decrease Accounts Receivable	2,851.50
Reserve Transfers	82,208.00
Special Fundraising	2,546.00
Restricted Fund Receipts	6,701.87
Total Receipts	219,419.00
Payments	
Payroll/Taxes/Benefits	(166,324.51)
Operating Expenses	(41,978.41)
Program Expenses	(221,969.08)
Increase/Decrease Prepaid Expenses	(9,187.11)
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	8,839.84
Miscellaneous Expenses	(244.51)
Total Payments	(430,484)
Net Cash In/(Out)	(211,064.78)
Ending Cash & Equivalents Balance	1,935,018.33

First Unitarian Church			
Notes to Financials June 2022 (department transactions greater than \$2,000)			
OPERATING INCOME			
Pledge income	YTD pledge income above budget		102,311
	Month pledge income above budget		6,863
Non-pledge contributions	YTD receipts below on budget		(20,964)
	Month receipts below budget		(1,356)
Rental Income			
Tenants			27,642
OPERATING COSTS			
Occupancy			
Utilities			7,467
Contract services			2,628
Repairs & Maintenance			4,543
Membership	subsidies to GA delegates		2,648
Ministry	professional expenses - Disrud/Sinkford		7,832
Family Ministry	program expenses		3,177
Social Justice	program expenses + end-of year donations to organizations		6,492
Adult Programs	payment to Camp Magruder for Men's Retreat; offset by registrations		4,007
DASHBOARD			
New members			3
New pledges received			3
CASH/SECURITIES BALANCE			
Chesney-Deale	donation received -		195
Sewell Lecture Series	investment loss		(7,732)
Sinkford Scholarship Fund	receipts		160,861
	sent to the UUA		<u>(160,811)</u>
	remaining balance - to be sent to UUA		50
Fund 49 (Designated)	Active Accounts	Account Balance	
Auction	purchased blinds for Buchan rooms -\$9,000		1,826
YRUU			23,540
Emergency Fund			20,105
Alliance			6,289
13 Salmon Shelter			13,821
Social Justice (Police Accountability)			9,175
Children's Religious Education			31,550
Music & Arts			
		balance as of 4.30.22	40,250
		donations to fund GA music	27,380
		expenses for GA music	<u>(28,423)</u>
		current balance	39,207