

First Unitarian Church of Portland
Board of Trustees Meeting – May 2, 2024 – 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

One tap mobile

Passcode: 398649

+12532158782,82930223125# US (Tacoma)

Board Meeting

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

7:00 **Convene**

- Chalice Lighting/Opening Words – Roger
- Determine Quorum
- Review Board Covenant
- Process Observer Review
- Review Agenda

Board Roles

Timekeeper –

Process Observer –

7:10 **Congregant Comment Period**

7:20 **ET Update**

7:30 **Board updates**

- Updates from board goal accountability stewards (no more than 3 min. each)
 - Board Liberation Team (BLT) report on Anti-Racism Goals
 - Leslie report on Article II Goals
- ET Evaluation Committee Report Back

Dates to Calendar

- Auction 2024: [Open Online](#) April 21 - May 5
- May 5, 12-12:30 PM: Budget Q&A
- May 19: All annual meeting ballots due

- 7:35 **Consent agenda**
1. Approve board size recommendation proposal (written proposal forthcoming)
 2. Approve past board minutes as included in board packet
- 7:40 **Business Items**
- Discuss: Report out from onboarding workgroup, preliminary conversation on board retreat
- 7:55 **Generative Conversations**
- Executive Session: Board Self-Evaluation
- 8:35 **Executive Session - Updates/decisions, as needed**
- 8:45 **Meeting Wrap-up**
- Closing comments, items for future agendas
 - Communications Check
 - Process Observations
 - Closing Words – Roger
- 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 2023-2024 (update 2023)

1. Improve the work of the Board to be increasingly more antiracist by:
 - Co-sponsoring the Advancing Racial Justice Action Group (ARJAG) event on microaggressions and working with ARJAG as needed to support this event
 - Committing that each Board member will participate in an Antiracism Learning Circle or a similar activity.
2. The Board will create an Ad Hoc committee to reopen the investigation on Board size to present, by March 2024, a written recommendation to the Board whether to change the size. The Board will decide on this recommendation by its April 2024 regular meeting and plan further action, if necessary. If there is a recommendation to change Board size and the Board agrees with that recommendation, the Board will develop a plan to have congregational presentations and/or forums on the issue during the 2024-25 Church year.

The committee to consider the question of Board size will consist of two members of the Governance Committee and volunteer Board members previously involved in this matter.

3. Article II:

- Have an Article II presentation put on the Board agenda to ensure that all board members understand the proposed revisions to Article II of the UUA Bylaws.
- The Board will hold at least two forums to educate the congregation about the proposed changes to Article II, and it will facilitate a process to decide on what recommendation(s) the Board will give to Church delegates who will vote at the 2024 General Assembly.

BOARD COVENANT OF LEADERSHIP 4/2023

We covenant to

1. uphold the spiritual nature of our work by regularly engaging in spiritual deepening.
2. demonstrate our leadership and commitment to the church by our example.
3. listen with an open, nonjudgmental mind and heart.
4. treat our time on the board as an opportunity to make an important gift to our church.
5. communicate openly and appreciate others enthusiastically.
6. practice respect and care for each other.
7. work toward repair when harm is done.
8. act for the good of the church and the community.
9. acknowledge and understand the true history of the church we inherit, and together build a future that embodies our Unitarian Universalist values.
10. cultivate relationships within the congregation.
11. discuss and disagree with curiosity, expressing ourselves as clearly, honestly, and lovingly as possible to further the goal of building understanding.
12. speak openly with the congregation, respecting the confidentiality of board conversations

We pledge to observe these promises, to do our best to trust that others are also observing them, and to be forgiving when we inevitably make mistakes. We accept the accountability implied in these promises.

DRAFT
Meeting Minutes
Board of Trustees
First Unitarian Church of Portland
Buchan Reception Room
April 4, 2024
6:00 p.m. to 7:00 p.m.

Board Members present:

x	Mindy Clark	x	Theo Harper		Barbara Morrison
x	John Bishop	x	Caitlynn Hill	x	Leslie Pohl-Kosbau
x	Ryan Deibert	x	Adam House	x	Roger Robinson
x	Julia Griffiths	x	Marilyn Mays		

Absent: Barbara Morrison

Ministers and Staff present:

x	Alison Miller, Sr. Minister
x	Tom Disrud, Assoc. Minister
x	Kathryn Estey, Church Administrator
x	Danielle Garrett, Intern Minister

Absent:

Visitors: Connie Cleaton, Elisabeth Gern, Alyssa Eldridge, Jo Ann Foor, Karen Shawcross

Board Meeting

6:00 pm

Board Deepening/Check-in (Board only)

7:00 pm

Convene

- Chalice Lighting/Opening Words – Adam offered opening words, “Leap”
- Determine Quorum – Ryan determined that a quorum was present.
- Review Board Covenant – The Board members reviewed the Board Covenant.
- Review Agenda -- Ryan briefly reviewed the agenda.
- Process Observer Review –

Congregant Comment Period

Alyssa Eldridge offered comments advocating for transparency about staff salaries and how they compare to UUA-recommended salary levels. She proposed there are ways in which this can be done while also respecting staff privacy. She asked that congregants be able to evaluate for themselves whether staff are paid fairly. Alyssa stated she works in a job that does not pay a living wage for this area and she hopes a religious organization will do better than that.

Elisabeth Gern said she thought the Easter service was fabulous, especially having so many singers participating.

Karen Shawcross expressed her gratitude for the wonderful Lenten and Easter season in the church this year. She said the Matins services for Lent went very well. She expressed her appreciation for Danielle Garrett's participation.

Executive Team Update

- We had 450 congregants present for the Easter Service. This was similar to Homecoming and Celebration Sunday.
- Community Circle participation continues to be strong. We have begun planning them again for next year as well.
- Membership Sunday will occur on April 21. We will be welcoming new members who have joined since the pandemic. We will also celebrate long-time members.
- Toward community and spiritual building, we will be holding a Seder dinner. We are also planning a Community Sunday in June in conjunction with the flower ceremony. Current plans are to close off the block and to arrange for food trucks.
- Our religious education program is going strong. We have Owl class for 4th & 5th & 6th grades which will be arranged for outside of church service. Latest number for religious education registration is 168.
- The Finance Committee is discussing whether to arrange for an additional congregant forum to occur in May. For congregants who receive the budget in the mail and realize they may have missed earlier forums it will give folks an additional opportunity for information and questions.
- The Church experienced an incident of vandalism. An individual broke a window in the Channing room and attempted to start a fire. There was some damage in the Channing room and also to the doorway to the chapel. We are evaluating what steps will be needed to prevent future damage and to improve reporting on these types of events in the future.
- We are negotiating a new lease with Northwest Academy.
- Planning for the next church year is underway. A first draft of the church calendar has been prepared.

Dates to Calendar

- April 19/20, 2024, Pacific West Regional Assembly

- April 21, 2024, Membership Sunday

Board updates.

- Updates from board goal accountability stewards
 - Board Liberation Team (BLT) report on Anti-Racism Goals

Marilyn reported there is a plan to view a session from the Pacific Western Region UUA 2024 Regional Assembly entitled “Moving Toward Transformation: Leading Anti-racism/Anti-oppression/Multicultural efforts in our congregations.” Board members have been invited and many will attend starting in the morning on April 20, 2024. There will be a potluck gathering to allow for full discussion by Board members. Marilyn will host the event at her home.

- Leslie Pohl-Kosbau reports on Article II Goals

Leslie reported Theo and she offered training on General Assembly (GA) for delegates including review of Article II issues. Prior to GA they will meet again to review Article II issues again with delegates.

- Ad hoc committee for Evaluation of Executive Team

Roger reported on what the committee is doing based on the charge given by the Board. The committee is hoping to offer a proposal for the review process. It may not happen by May, but at least by June.

- Small group evaluating orientation tasks for incoming Board members.

Julia reported the group met on Sunday, March 31. Group members are refining ideas and may come to the full Board with recommendations in short order.

Consent Agenda

1. Approve March 7, 2024, Board Meeting minutes as included in board packet.

Moved and seconded to approve consent agenda item. All voted in favor with no objections.

Business Items

- Discuss/Decide: Ad hoc committee on board size, recommendations, and next steps.

Barbara was leading on this issue and is unavailable for the meeting. The charge was for the committee to provide a written recommendation to the Board. With Barbara's absence the decision was made to table discussion and finalization on this item. The written recommendation will be presented for vote at the next meeting.

- Discuss/Decide: Approve final 2024-25 proposed budget and Nominating Committee slate for inclusion in annual ballot.

Ryan reviewed the Board role related to these topics. The Board does not make the final decision on the budget or new board members, the congregation does. The Board's role is to authorize the proposed items going on the ballot. The Finance Committee recommended the budget for final approval and the Nominating Committee recommended congregant names for the Board and Nominating Committee slate. Ryan notes the Board had a thorough discussion with the Nominating Committee about candidates. The Board has had multiple congregant forums to review budget proposals and has heard extensive explanation of the budget proposals in Finance committee meetings.

All Board members were offered opportunities to comment on the budget and the nominating committee's proposed slate. An extended discussion followed. At the conclusion of the discussion, thanks were offered for the work done by the Executive Team and the Finance Committee to formulate the budget proposal.

Ryan offered the proposed budget (included in Board packet for meeting) for the Board's approval.

Ryan also noted the following slate of names recommended by the Nominating Committee for election to the Board: Harriet Shaklee; Linda Craig; Robert Bonner, and David Livermore.

Ryan noted the Nominating Committee has also recommended the following slate of names for election to the Nominating Committee: Christa Copeland, Ingrid Gjestvang; and Alison Richter.

And the following names were noted as being recommended as candidates for election to the Foundation Board: Dev Dion and Cindy Cumfer (filling a vacant position for the remainder of its term).

Leslie moved that the Board approve the proposed budget and all names recommended for the annual meeting ballot. Theo seconded the motion. All voted in favor of the motion with no objections. Mindy Clark noted that she abstained from voting on the proposed names for election to the Foundation Board vote.

Generative Conversations

- Discuss proposed timeline and process for 5-year church goal and strategic planning process

Alison led the discussion on this issue. She reminded folks that she had sent out a “Strategic Planning Proposal - Initial Scope Document” for the last meeting. She referred to that document during the meeting. Her discussion focused on the Board’s role in the strategic planning process. She explained the Board, itself, could assume the role as the strategic planning team or it could, with the Executive Team, create a separate team and task that team with responsibility for the planning process and request that it report back periodically to the Board as it carries out its responsibilities. All Board members had individual opportunities to comment on and ask questions about the points raised by Rev. Alison and the strategic planning process generally. There was general agreement among all Board members that the approach preferred would be to select a strategic planning team from among congregants, perhaps with Board and ET representation on the team as well. That team would operate separate from the Board and ET, so that the Board and ET would not be unduly distracted from their other regular duties by the process. The team could also be staffed with people with appropriate expertise for the task. It would be expected that the strategic planning team would

work closely with the Board and ET to report on its progress and refine its goals and directions as the team did its research and otherwise gathered information.

There was discussion about the process of staffing the strategic planning team. Some suggested the importance of offering congregants the opportunity to volunteer for service on the team. Others mentioned the importance of ensuring the team contained people with appropriate subject matter expertise, which could require recruitment of specific congregants. The question of the appropriate size for the team will also have to be addressed. And, if the team elects to use a professional consultant a recommendation will have to be presented to the Board, with proposed costs, for approval.

The discussion relating to the strategic planning team concluded and Ryan noted that the Board would need to move to executive session to discuss sensitive and confidential information. All visitors exited the meeting.

8:35 pm - Executive Session commenced.

8:53 pm Executive Session ended.

Ryan called for discussion on final matters to wrap up the meeting.

Meeting Wrap-up

- Closing comments, items for future agenda – It was noted that we will carry over discussion on the ad hoc committee’s recommendation on board size at our next meeting. The Board was reminded they will have a Special Board meeting in executive session on Sunday, April 21.
- Communications Check – There was a reminder about the delegate meeting to be held the following Tuesday and a reminder concerning the monthly Board letter writer. A plea was also made again for Board members to sign up for tabling and to be present at the welcome circle after Sunday Service. A reminder also went out for Board members to submit their private remarks concerning departing board members for the “Board Book.” Examples of past comments will be sent forth, so folks have ideas about what is desired.

- Process Observations – Adam expressed appreciation for the meeting conversations and the “flow” of the meeting. Ryan appreciated that there have been more congregants attending meetings recently and hoped this helped congregants feel more at ease with our processes and allowed them to see we are comfortable with our roles and actually can laugh on occasion.
- Closing Words – Adam offered closing words. For the 96th anniversary of Maya Angelou’s birth he read “Caged Bird.”

Adjournment -- The meeting concluded officially at **9:05 pm**

DRAFT
Meeting Minutes
Board Officers Committee
First Unitarian Church of Portland
April 18, 2024, 11:33 AM to 12:59 PM

The meeting was conducted via Zoom.

The meeting began at 11:33 a.m.

Present: Ryan Diebert; Roger Robinson; John Bishop; Caitlynn Hill;; Leslie Pohl-Kosbau; Tom Disrud; Marilyn Mays; and Rev. Alison Miller

Absent:

Opening Words: Leslie lit the chalice and offered opening words: a poem from the book “How to Love the World,” by Susan Kelly DeWitt

Welcome & Quorum: Ryan verified there was a quorum present.

Check-in: Participants took turns individually offering brief check-ins.

Ryan briefly reviewed the agenda for the meeting.

Committee Members present voted to adopt the draft Minutes of the March 21, 2024 Board Officers Committee Meeting.

Announcements and Updates

- Upcoming Dates:
 - April 19/20, 2024, Pacific Western Regional Assembly
 - April 21, 2024, Membership Sunday

Executive Team Update

- As was previously reported during the April Board Meeting, the Channing room was vandalized, and a window was broken. Rev. Alison reported that the alleged perpetrator has now been identified and arrested.
- We have received donations of 151 items for the Auction. Previous worries about low participation have proved unwarranted. The Auction will begin Sunday, April 21 and will continue for three Sundays. There will be a festive close on May 5 (in person). Folks can bid in the auction either in-person or online.
- The HR Advisory Group to the ET has been meeting regularly. The group includes members of the congregation with HR expertise. Work has begun on revising the Personnel Policy Handbooks. Work on staff job descriptions will also start soon.
- We are wrapping up the church year. Ballots for the annual meeting and the rest of the packet is at the printer. Community Circles will end on varied schedules. We are planning for a final spring celebration to occur in June. There will be a Passover Seder held this coming Sunday (April 21).
- There will be a New Member Appreciation event this Sunday, April 21. We will recognize the 140 new members who have joined since the last celebration, pre-pandemic in 2020.
- We have a class of six new lay ministers currently receiving training. This is a strong lay ministry team.
- We will be resuming donor lunches in the upcoming month. This will be an opportunity for members to meet with ministers and to get to know each other. There are currently two lunches planned for May.
- The UUA's Ministerial Fellowship Committee has approved Danielle Garrett to serve at our Church for a second year. An offer has been extended to Danielle and she has accepted. Danielle will be working a three-quarter time schedule next year. Daneille's presence will benefit the Church as we prepare for upcoming sabbaticals. This will allow for robust ministerial support next year.
- The ET continues to work on next year's church calendar.

The meeting turned to sensitive and confidential administrative and personnel matters at this point in the meeting. Executive session was therefore initiated.

Executive Session began at 11:50 a.m.

Executive Session ended at 12:15 p.m.

Committee Updates and Information Sharing

Communication Committee – Leslie reported that the Committee has reviewed the Board Letter for this month. She expressed a continuing need for Board members to sign up for tabling after the Sunday services. She reported that UUA General Assembly delegates will be meeting with Committee members after Sunday service to review their obligations. The Committee has reviewed the Strategic planning documents being formulated and Committee members will be anxious to know how the Committee can help in that process. The Committee has also discussed how to better publicize Board meetings and ways to make congregants more aware of the ways they can attend meetings.

Governance Committee – Caitlin reported she had emailed a QR Code to Board members and had also deposited it in the Governance Committee folder online. This code can be used to access the annual congregational survey online. It is the Governance Committee's hope that Board members will be the "ambassadors" to spread the word to all congregants that we very much want them to complete the survey so we have congregant feedback. Information about the QR code and the online survey will also be publicized and announce widely. The Committee is hopeful Board members will think of many ways to get the word (and the QR code) out to congregants. There was discussion about assuring congregants that they will not be identified publicly if their response is used. But discussion also emphasized we do not see value in permitting anonymous responses. Caitlin also reported work on the Board self-evaluation is underway. The Committee's current plan is to lead a generative, in-person discussion on the topic during an upcoming Board meeting (likely May). The discussion will be held in executive session. The Committee will be looking for suggestions for two to three broad questions to pose which will foster meaningful discussion among Board members. Caitlin said she would circulate an email to Board members to elicit ideas for potential questions for the Board self-evaluation. Ryan concluded the discussion by noting that a generative discussion on the evaluation of the ministry will likely be held at the June Board meeting. He asked the ET if their initial write up for that evaluation could be completed by mid-May and was told that deadline was reasonable.

Finance Committee – Roger reported the Church is keeping all expenses within budget. He credited the ET for their diligence. He reported that research and discussions surrounding insurance matters have created more of a distraction for the Committee than has been typical.

The Committee has been in discussions with the Foundation to see if there may be ways it can offer assistance. Roger reported that the Finance Committee is planning to have arrange another informational meeting on the proposed budget for next year, once folks have received their packets. This meeting will likely occur on a Sunday after service.

Ryan addressed the topic of an end-of-year board celebration. Leslie reported that members are in process of planning for that event. She has gifts arranged for departing board members. The event will occur at Rev. Tom's home. A poll has been circulated via email to determine best dates for participation by Board members.

The topic of the Board's auction item was addressed. It was noted that Theo had sent out an email on the topic.

Roger offered an update on the work of the Board's ad hoc committee for the ET Evaluation. He reported the committee met in person on April 16. The committee invited a organizational local consultant to tell us some of the things she might do if we were to engage her to work with the Church. Committee members found the conversation very informative. The committee concluded it would like to investigate other sources, in addition to this possible consultant. Other members of the committee will do more research. We will meet again within a few weeks.

Discussion and Decision Items

Board Liberation Team (BLT) recommendation to become standing committee: Status/next steps

Marilyn initiated a general discussion on the topic of whether the BLT should become a permanent standing committee of the Board. It was discussed that some Board members feel this is a very important topic to finalize. Others highlighted the fact that we will have four new board members starting soon and we will want them to be "up to speed" on the topic. Some questioned how this issue will intersect with the Board's plan to evaluate reducing the Board's size. There was also concern expressed that the BLT's aims and goals may be "siloed" on the Board, if it becomes a separate "committee." The point was made that a decision to formally establish the BLT as a standing committee will take a year to finalize. Roger proposed the "next

steps” seem to involve two steps: 1) placing the issue on an agenda for discussion to get “sense of the whole Board” at an upcoming meeting; and 2) map a plan for work to be done later based on that assessment. It was also proposed that the BLT & the Governance Committee could plan to have a joint meeting to discuss the issue. Representatives from both committees agreed this would be appropriate.

Discussion next turned to planning for the May 2, 2024, Board Meeting.

Planning May Board Meeting Agenda

Ryan reviewed the plan for the meeting and the following outline was discussed:

- ET Update [this will occur at the meeting].
- Brief updates from board goal accountability stewards [this will also occur at the meeting]
 - Board Liberation Team (BLT) monitor and report on Anti-Racism Goals
 - Governance Committee to monitor and report on Board Size Goal
 - Leslie to monitor and report on Article II Goals
- Consent agenda [this should occur at the meeting, subject to actions discussed below]
 - Approve past draft board minutes.
 - Approve board size recommendation proposal.

There was general agreement that the recommendation from the “Board Size committee” should be provided prior to the meeting and assigned to the consent agenda. If it becomes necessary, we can pull that item for more extended discussion. Ryan will contact Barbara prior to the May meeting to insure the committee’s recommendation can be finalized prior to the meeting.

- Discussion/Business items
 - Consider ET Evaluation Committee Recommendation [this will likely not be included as part of the meeting – per reasons discussed below].

Since the ad hoc committee assigned to the ET evaluation process has not yet finalized recommendations on possible consultants for this matter, this issue will not be included as an agenda item for the May meeting.

- Roger offered that the committee developing plans for orienting new board members will be meeting in the coming weeks. That committee may have something to report by the May meeting.
- Rev. Tom offered that this is the time of year that we typically begin talking about Board retreat scheduling. Ryan proposed we have preliminary discussion at the May meeting about retreat scheduling and then develop a scheduling mechanism. We may also get into some discussion about planning the substance of the retreat.
- Rev. Alison expressed concern about knowing which Board members may be interested in serving on the strategic planning committee. Ryan suggested this may be equally and perhaps even more appropriate for the June Board meeting.

- Generative discussion topic [it was generally agreed that this should occur at the May meeting].
 - Board Self-evaluation

Closing Words – Leslie offered closing words.

Meeting adjourned at 12:59 pm

GOVERNANCE COMMITTEE MINUTES

Chair: Caitlynn Hill

Present: John Bishop, Ryan Diebert, Leslie

DATE AND PLACE: Wednesday, April 17, 2024, 5:30-7:00 p.m.

Zoom: <https://us02web.zoom.us/j/85811770053?pwd=Slkxdzk1bVdOdTh1MXFiSGNPNYi9Vdz09>

Opening Words:

Last month: [April 2024](#)

- I. Follow Ups:
 - A. Policy for email voting
 1. ORS 65.212: Members' use of electronic mail or other electronic means to discuss issues or take action
https://www.oregonlegislature.gov/bills_laws/ors/ors065.html
 2. Add some of this language to our policies - **Adam - continued in email**
- II. Annual Survey - **finalized in June (final vote of approval over email) - flag for the ministers**
 - A. **(Caitlynn - email for slides, front steps - with the link, too)**
 - a) **Slides, order of service, front steps, Board Table**
 - b) **Learning Community**
 2. **Paper copies for some**
 - B. *Gov Comm may meeting: review initial survey results.*
- III. Board Self Evaluation - **May meeting**
 - A. **Executive Session**
 - B. **45 to 60 mins for generative conversation**
 - C. **In rounds**
 - D. **Conversation prompts**
 1. **"How are we with each other?"**
 2. **"How can we strengthen our covenantal relationship with ET/each other?"**
 3. ***Continue conversation through email, give questions in advance. - Caitlynn to send out an email chain***
 4. ***input, etc. from BOC.***

Next meeting: May 15

Attending: Leslie Pohl-Kosbau, Theo Harper, Julia Griffiths

- Chalice Lighting
- Reading, Julia
- Check in
- Board letter
 - April Letter by Roger has been submitted.
 - May Letter will be by Barbara.
 - June Letter will be Caitlynn.
- Board table responses
 - Need to find a good way to gather input. Maybe an alternative to the notebook? Maybe email sent from the table, on the day.
 - Question about emails to the board email address: Communication Committee had proposed creating process for addressing those contributions. Leslie to f/u at BOC meeting.
- Welcome Circle
 - Theo attended recently and there were no newcomers.
 - Leslie attended last Sunday, showed visitors to Channing Room.
- G A & Article 2
 - Recently had training with delegates on GA (3/25).
 - Meeting on June 16 for delegates to prepare for event. Theo to reserve room.
 - Post-GA meeting to be scheduled at June 16 meeting.
 - Art and Arliss Unger will receive and summarize reports from delegates. Need to determine how to publicize.
 - Currently have 11 delegates.
 - Awaiting applications from one or two more people.
- Pacific Western Regional Assembly, April 19-20. [Info here.](#)
- Ideas about Board connections with congregation
 - Forums are a good way to connect.
 - Strategic Planning will provide many opportunities to connect. How can we, the board, support and encourage participation from congregants? Looking for guidance from Alison.
 - Leslie to submit blurb to eNews re: attending board meetings.
 - Theo wishes we had a shared meal or casual time with congregants, not just all-business occasions.
- Closing

Respectfully submitted,

Julia Griffiths

Finance Committee Meeting

Draft Minutes

Submitted by Marilyn Mays

April 9, 2024 5:00 pm

Those present: Roger Robinson, Marilyn Mays, Mindy Clark, Julia Griffiths, Linda Craig, Jo Ann Foor, Karen Shawcross, Dev Dion, Erin Tafuri, Ed McClaran, Kathryn Estes, Cheryl Morgan, CPA with Kern and Thompson, LLC

Check-ins from all present followed Roger's reading of Sacred Balance

Cheryl Morgan from Kern and Thompson was introduced and she spoke to the difference between an audit and a review. She and Erin Tafuri are working through some issues that are a result of the changeover to our new accounting firm. Some of those issues include account names and/or descriptions, some are about how some transactions were tracked in the old system. There has also been some need to be clearer about whether an item is a donation or program income. The discussion included the Fund 49 accounts, the Sewell lecture fund, the money in Retirement accounts, the Board Designated Reserves, and the need for the Church staff to do the work to have the church funds protected by FDIC Insurance. Cheryl and Erin intend to have the revised draft of the Review and year-end financial statements prepared early next week.

The committee moved a review and discussion of the current year financial statement. Erin was asked if she was surprised or concerned about the information on the reports and stated she was not. She stated the newer programs initiated this year are more active.

Kathryn provided the ET update. As of the end of February we are at 88% of the receipts for this year's AFD. They are working on the evaluation of the ministry.

Kathryn and Roger offered an update about our insurance. We currently have liability insurance and we are currently self-insured for our property insurance. Roger, Pat Malone, and Andy Wilson have been working with Tom Wilkins of Keelson Partners to obtain new Property Insurance. Some of the Buildings are over 100 years old and The Eliot Chapel as a Historic building has created some challenges in finding property insurance this year. The current status is that we are self-insured. Roger, Reverend Alison and Reverend Tom will be meeting with the Foundation Board to further discuss what that means. Dev said that the Foundation has 2.5 million in assets at this time. The Staff and volunteers continue to work on this issue and updates will be coming as needed.

Meeting Adjourned at 6:30pm

Minutes Submitted by Marilyn May

First Unitarian Church of Portland			
Statement of Financial Position / Pg. 1 of 2 / as of 02/29/2024			
Prepared by Susan Matlack Jones & Associates (unaudited)			
	2/29/2024	6/30/2023	Change
Assets:			
Petty Cash	500	500	-
BSB Checking 4673	508,117	650,599	(142,482)
BSB Checking 5591	23,707	23,652	55
BSB Checking 5601	976,425	941,822	34,602
BSB Checking 5614	103,755	103,236	519
OnPoint	16,699	15,893	805
Franklin Investments	16,079	15,800	279
Charles Schwab Investments	193,026	173,415	19,611
Federated Investments	9,656	9,433	223
UBS Investments	0	(0)	0
Accounts Receivable	3,495	-	3,495
Pledges Receivable - Operating Pledges	580,606	580,606	-
Pledges Receivable Allowance Uncollectable	(47,000)	(47,000)	-
Prepaid Expenses	26,170	10,540	15,629
Prepaid Insurance	1,680	5,215	(3,535)
Prepaid Power Purchase Agreement	20,667	20,667	-
Bookstore Inventory	16,224	16,224	-
Land	613,424	613,424	-
Buildings & Improvements	9,260,889	9,260,889	-
Furniture & Equipment	288,273	288,273	-
Accumulated Depreciation	(4,758,361)	(4,571,269)	(187,092)
Lease Origination Costs	15,000	15,000	-
Accumulated Amortization	(5,896)	(5,896)	-
Total Assets	7,863,133	8,121,023	(257,891)
Liabilities:			
Accounts Payable	11,400	18,494	(7,094)
Credit Card Payable	-	-	-
Accrued Wages	1,027	0	1,027
Accrued Vacation	79,169	79,169	-
Deferred Lease Revenue	336,456	336,456	-
Oregon Clean Power Note	19,835	23,303	(3,468)
Total Liabilities	447,887	457,422	(9,535)
Net Assets:			
Net Assets Without Donor Restrictions:			
Undesignated and Unrestricted Net Assets	6,119,429	6,119,430	(0)
Operating Fund	111,745	288,472	(176,727)
Capital Fund	-	-	-
Annual Operating (Contingency) Reserve	70,750	70,750	-
Special Projects Reserve	11,396	13,052	(1,656)
Major Donor Reserve	190,795	190,795	-
Tax Rebate Reserve	48,935	48,935	-
Required Loan Reserve	30,718	30,718	-
Safety Reserve	140,235	140,235	-
Major Repair & Equipment Reserve	165,855	189,935	(24,080)
Rental Income Reserve	61,736	61,736	-
Sabbatical Reserve	1,000	1,000	-
Total Net Assets <i>Without Donor Restrictions</i>	6,952,594	7,155,057	(202,463)
Cont'd on next page			

First Unitarian Church of Portland			
Statement of Financial Position / Pg. 2 of 2 / as of 02/29/2024			
<i>Prepared by Susan Matlack Jones & Associates (unaudited)</i>			
	2/29/2024	6/30/2023	Change
Net Assets <i>With Donor Restrictions</i>			
Commemoration Fund	12,112	11,982	130
Chesney-Deale Intern Minister Fund	76,387	75,446	940
Hessler-Deale Women in Ministry Fund	25,953	25,399	554
Sewell Lecture Series	171,235	156,776	14,459
Hollingsworth Anniversary Fund	21,531	15,731	5,800
Slegers Music Ministry Fund	31,804	32,599	(795)
Sinkford Scholarship - Inactive	-	-	-
Justice Begins at Home Fund	(0)	(0)	(0)
Fund 49 - 13 Salmon Shower Project	17,942	13,701	4,242
Fund 49 - Adult Programs	4,672	4,672	-
Fund 49 - Alliance	19,535	5,037	14,497
Fund 49 - Anti-Racism Curriculum	720	720	-
Fund 49 - Auction	3,794	46,904	(43,109)
Fund 49 - Campus Ministry	1,266	1,266	-
Fund 49 - Congregant Care Fund	14,259	12,548	1,711
Fund 49 - Contingency Minister - Disrud	3,148	3,148	-
Fund 49 - Contingency Minister - Miller	2,020	2,020	-
Fund 49 - Executive Team Contingency	(23,604)	17,300	(40,905)
Fund 49 - Family Ministries	18,982	18,982	-
Fund 49 - Family Ministries - Coming of Age	3,467	3,467	-
Fund 49 - Family Ministries - YRUU	28,271	28,271	-
Fund 49 - Lay Ministry	5,225	225	5,000
Fund 49 - Men's Group	2,003	1,588	415
Fund 49 - Mosaic Wall Maintenance	1,421	1,421	-
Fund 49 - Music	10,287	12,314	(2,028)
Fund 49 - Quilts of Love	1,590	745	845
Fund 49 - Social Justice	4,127	4,127	-
Fund 49 - UU-UNO	1,477	1,447	30
Fund 49 - Young Adults	1,423	1,423	-
Idaho Interfaith Fund	1,605	4,105	(2,500)
Employee Retention Tax Credit (ERTC)	-	-	-
Signe Lusk Gift Fund	-	5,180	(5,180)
Total Net Assets With Donor Restrictions	462,651	508,544	(45,893)
Total Net Assets	7,415,246	7,663,601	(248,355)
Total Liabilities and Net Assets	7,863,133	8,121,023	(257,891)

First Unitarian Church of Portland				
Actual vs. Budget/Pg. 1 of 2 - As of 02/29/2024				
Prepared by Susan Matlack Jones & Associates (unaudited)				
	YTD Actual	Annual Budget	Remaining Budget	Percent of Budget Realized Expected: 67%
Revenue:				
Pledge Contributions	955,391	1,450,000	494,609	66%
Adjust to Accrual Pledge Contributions	-	-	-	
Non-Pledge Contribution	47,522	65,000	17,478	73%
Foundation Gift to the Church	-	82,000	82,000	0%
Plate Contributions	49,155	45,000	(4,155)	109%
Program Contributions (charitable)	11,656	-	(11,656)	
Program Income (non-charitable)	23,520	38,000	14,480	62%
Tenants Rental Income	230,160	364,000	133,840	63%
Deferred Lease Income	-	-	-	
Event Rental Income	17,186	25,000	7,814	69%
Merchandise Income	7,427	11,500	4,073	65%
Miscellaneous Income	850	-	(850)	
Reserve & Fund 49 Income	-	26,000	26,000	0%
Total Revenue	1,342,868	2,106,500	763,632	64%
Expenses:				
Payroll	1,031,329	1,596,424	565,095	65%
HR, Recruiting & Relocation	18,946	2,200	(16,746)	861%
Professional & Contract Services	51,871	101,045	49,174	51%
Professional Expenses	4,887	17,000	12,114	29%
Professional Expenses - Sr. Minister	2,520	8,500	5,980	30%
Professional Expenses - Associate Minister	2,397	6,000	3,603	40%
Professional Expenses - Intern	1,475	2,000	525	74%
Guest Ministers, Musicians, Speakers	7,650	16,500	8,850	46%
Interest Expense	-	-	-	
Program Expenses	18,814	102,645	83,831	18%
Retreat/Workshop/Conference Expenses	27,223	24,700	(2,524)	110%
Event Expense	4,228	5,500	1,272	77%
Parking	14,473	25,450	10,977	57%
Utilities	66,327	92,575	26,248	72%
Custodial Supplies	4,017	12,000	7,983	33%
Web Services, Software, Computer Programs	12,794	24,750	11,956	52%
Computers, Furniture & Equipment	14,135	15,800	1,665	89%
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First Unitarian Church of Portland				
Actual vs. Budget/Pg. 2 of 2 - As of 02/29/2024				
Prepared by Susan Matlack Jones & Associates				
Expenses, cont'd.				
Equipment Rental/Lease	11,921	14,400	2,479	83%
Bldg Repairs & Maintenance	11,765	40,000	28,235	29%
Equip Repairs & Maintenance	14	6,150	6,136	0%
Landscaping	-	1,500	1,500	0%
Outside Printing & Copying	9,365	14,750	5,385	63%
Postage & Shipping	860	4,900	4,040	18%
Bank Charges & Merchant Fees	10,226	19,000	8,774	54%
Cost of Goods Sold	846	-	(846)	
Licenses & Fees	2,557	9,000	6,443	28%
UUA Dues	24,500	38,500	14,000	64%
Insurance	13,440	20,500	7,060	66%
Donations/Plate Share	17,133	1,000	(16,133)	1713%
Uncollectibles	-	-	-	
Miscellaneous Expenses	748	1,000	252	75%
Total Expenses	1,386,461	2,223,789	837,328	62%
Transfers				
Transfers from Other Sources	46,050	(117,289)	(163,339)	
Transfer to Other Sources	-	-	-	
Total Transfers	46,050	(117,289)	(163,339)	
Change in Net Assets - Operating Fund	2,457	(0)		
GAAP Adjustments				
Depreciation Expense	(187,092)			
Amortization Expense	-			
Interest Income	6,974			
Gain (Loss) on Investments	18,386			
Other Fund Revenue	(43,759)			
Fund Transfers from Other Sources Offset	46,050			
Other Fund Expense	(66,804)			
Fund Transfers to Other Sources Offset	(46,050)			
Reserve & Fund 49 Income	77,901			
Reserve & Fund 49 Expenses	(56,419)			
Change in Net Assets GAAP	(248,355)			