First Unitarian Church of Portland  
~ Board of Trustees ~  
AGENDA  
March 5, 2015

6:00  **Board Dinner**  
6:25  Informal Check-in  
6:40  Deepening  
6:55  Break  

**Board Meeting**  
7:00  Convene Meeting  
7:01  Review Agenda  
7:02  Opening Words – Randy  
7:03  Open “mic” for congregants (2-3 minutes per congregant)  

**Updates**  
7:15  ET Update  
7:20  Finance Committee Update  
7:30  Communications Committee Update  
7:40  Policy Evaluation Committee Update  

**Consent Agenda**  
No items this month  
7:45  Break  

**Action Items**  
7:50  What questions and comments are there about the ET Monitoring Report? How are the revised elements working in practice? (see February Board packet for the report)  
8:25  What comments, questions, and additions are there to the example for the norms and roles working document? What will be important to include for each role and each committee? Who will write a draft of each portion of the document? (see Moderator Role and Norms in February’s board packet; Finance Committee documents in this packet)  

8:55  Communications Check  
8:58  Process Observer – Laura  
8:59  Closing Words – Randy  
9:00  Adjourn
March
1. Finance Committee to receive from ET/Staff final annual budget proposal. A special meeting may be called, if necessary, for review and approval of final budget.
2. Board meeting:
   - Receive/approve final multi-year plan
   - Receive/approve final annual budget
3. NomCom slate due not less than 60 days prior to Annual Meeting: 03/19/2015

Board Goals 2014-2015
1. The Board will devote significant time at each Board meeting to generative thinking, focusing on how First Unitarian Church is living out our mission.
2. The Board and Board Officers’ Committee will support and engage with the congregation in the ongoing visioning process, and approve a vision statement by the end of 2014-2015 church year.
3. The Board committees and officers will create a working document outlining the norms and roles of Board work, including the role and function of Board Committees and the relationship of the Board to the Executive Team and Nominating Committee.
4. The Board will be informed and participate as a linkage to the congregation for the Fund Drive, 150th Anniversary of First Church, and the 2015 General Assembly.

Scheduled Agenda Items for the rest of the 2014-2015 Church Year
- April: Review the Budget, revisit the norms and roles Board goal, PEC Self-Evaluation
- May: focus on Vision, including the listening project and approving a vision statement, compliance report
- June: Board Retreat with incoming Board member(s) [beginning of the 2015-2016 term for Board members]
7:00  Convene Meeting
Present: Maryann, Randy, Andy, Aimee, John H, John T. Michael, Laura, Ameena, Bill, Kathryn, and Tom
7:01  Review Agenda
7:02  Opening Words – Randy “The Layers,” by Stanley Kunitz
7:03  Open “mic” for congregants (2-3 minutes per congregant)

- Teri Martin:
  - See handout. Coming here as a concerned member not to speak for any specific group
  - Please consider potential negative impacts of continued resistance
  - And consider the potential benefits of a staff-led union effort
  - Covenants and contracts can coexist.

- Doug Watson
  - See handout.
  - Decries lack of transparency.
  - It is good to have leadership that has business acumen however there seems to be a lot of power

- John Bishop
  - Relatively new congregant.
  - Labor lawyer who has spent 30 plus years representing employees and unions.
  - Supports the rights of workers to organize as stated in the International Declaration of Human Rights.
  - Urge this ET and Board to recognize our right to collectively bargain and organize.

- Isabel Sheridan
  - She belonged to a union and because of that strong union she is able to pledge.
  - Seeking union organization is a last choice. It is difficult and not undertaken lightly.

7:15  ET Update

- Tom Disrud
  - We have a working elevator again and this Sunday everyone will be able to get up into the sanctuary. This was from an auction event.
  - Seminary for a Day had the largest attendance ever and it was a very big success.
  - Welcoming Circles for new members average 5-6 attendees.
  - We have had eleven applications for the lay minister positions.

- Bill Sinkford
  - The 4th of the Black History Month sessions will be this upcoming Sunday.
  - The budget process has begun. Program staff will be submitting their budget proposals.
  - Don Watne died last Tuesday. Tom will be doing a graveside service on Sunday. A memorial service will be held at the church on March 22nd.

7:20  Finance Committee Update – Michael Cunningham

- Good month for income, though expenses were high. Slightly over in payroll in occupancy—but this is mostly because December is very busy.
- We are at a $68,500 surplus during this month. We are down to budget currently. We are essentially even.
- Budget surplus to date of $116K compared to $64K last year. The sale of the tax credit and additional rentals has increased our income. We are $32K over budget YTD. Last month we added about $88K to our cash balances.
- Maintenance Plan is complete
This maintenance plan made by Michael Wade, Kathryn, Jason, and Zaida is the best we have ever had.

The numbers are a forecast. This is a working tool, which will become more accurate as we use it.

Michael Wade looked at potential funding sources for maintenance items for the first time.

Michael should particularly be commended for his volunteer efforts.

Are we going to have to set a greater potion of our budget aside for this? It’s not something that we can predict. The tool will help us to figure that out. There will still be surprises but there will a better understanding of when or where to anticipate these expenses.

7:30 Communications Committee Update

From BOC Minutes. We have postponed the listening project until April

7:35 Policy Evaluation Committee Update – John Thompson

John put his update in the packet. It would be helpful to get some feedback on the elements. Board members are to send feedback to John. He will bring those to the next meeting.

7:40 AFD Board Follow-up - Laura Milne

Call sheet for each board member. These are thank you calls for folks who pledged to the AFD. Also included are some suggested talking points.

As of today 976 pledges for a total of $1,370,000. Right around 96% of our goal. This result is essentially the same as last year but with much less volunteer and staff effort.

Follow up calls were made to folks who had not yet pledged.

We made several changes to the AFD format that were proven in other congregations to drive up average gift. Unfortunately, the results were disappointing.

The number of pledges that increased was almost twice the number of pledges that decreased. But while increases were modest, a small number of the decreased pledges were substantial. This simply reflected changes in life, not a change in relationship to the church.

One thing that caught us off guard was how many people got pledges in early however we managed it.

Laura and Mabsie Walters put in a tremendous, and much appreciated, effort.

Board members were encouraged to make their calls soon. Thank yous matter a lot.

7:45 General Assembly Update – Ken Wheeler

There is a plan in place and moving forward.

Registration, housing, Aid opens up on March 2nd.

Workshops and sessions are chosen. On May 1st these will be up on the website. Print copies are at the table in Fuller Hall.

The service project is selected and will be very exciting. The agency is the Reentry Transition Center, a part of Mercy Corps Northwest. It helps former inmates make a successful re-entry to society. They will have an exhibit booth and will provide a toolkit for people who want to recreate this service in their city.

Major effort has been made to make GA more environmentally friendly.

April GA planning committee will meet here in Portland and there will be a “test run”.

New Things at GA:

- Affinity groups
- New flair around home hospitality
- There has been a particular overture to Youth.

7:50 Consent Agenda
Receive final audit: John moved, Randy Second, Unanimously approved.

7:55 Break

8:00 Action Items

- How is the Board greeter being received? Should we make changes to this role? After much discussion it was decided to make a change in our approach. The board greeter will arrive early and participate in greeting folks coming to the service. Can post either in the Narthex or at the back door. After the service, the board greeter will participate in the newcomers’ circle.

- What questions and comments are there about the ET Monitoring Report? How are the revised elements working in practice? Input was solicited from board members. Please send comments to John Thompson.

- What comments, questions, and additions are there to the example for the norms and roles working document? What will be important to include for each role and each committee? Who will write a draft of each portion of the document? Please send comments to John Thompson.

8:45 Communications Check
8:48 Executive Session
   Process Observer – Maryann
   Closing Words – Laura

9:20 Adjourn
I am here as a concerned member of this congregation, asking that the Board and the ET consider

- the potential negative impacts of continued resistance to staff efforts to organize and bargain collectively, and
- the potential benefits of becoming the first Unitarian church (I think?) to embrace a staff-led union. If the Archdiocese of Portland can do it, we can do it.*

Doing so would bring us into alignment with the many UU principles and values that have long led UU's to "support the right to organize and bargain collectively." (1997 UUGA resolution)**

I will leave you with a few more thoughts to consider in your deliberations:

- Covenants and contracts are not mutually exclusive, but in fact can and do coexist in workplaces. The UUA describes a covenant as a written agreement among individual community members promising to behave in ways consistent with shared values and principles. We have many examples in our church community, including the one that speaks for our congregation as a whole, the Board’s covenant, and many developed by other church groups and committees. Contractual relationships are defined by written legal agreements; there is no logical reason that the parties to a contract cannot also have a covenantal relationship.

- I have seen no evidence to support the fear that staff efforts to unionize have or will in future disrupt congregational worship or interfere with my sense of being supported by this church community. In fact, administrative and sexton staff I depend on to support my church volunteer efforts have acted very professionally, continuing to do their jobs with dedication and excellence in the midst of what appears to have been a very stressful situation for all concerned.

- In the communications these church staff sent to some congregants, and between the lines of the ET's letter sent in response to that outreach (and echoed in Rev. Sinkford’s most recent blog post), I see that people are feeling hurt, misunderstood and betrayed. I don’t believe that the best path toward healing this distressing conflict lies through lawyers’ offices or the pages of NLRB precedents and court opinions.

- As a next step on the path, I encourage the Board and the ET to engage the services of a neutral professional mediator (different from facilitator) to work with them and staff to collaboratively define issues, explore solutions and reach practical, workable and mutually satisfactory agreements that I hope will be both contractual and covenantal.

Thank you for the opportunity to speak.

Teri Martin
member of First Unitarian Church of Portland since 1992

* "At the Archdiocese of Portland and the Oregon Catholic Press, Office and Professional Employees Local 11 has represented about four dozen workers for decades without significant conflict." From "Religious Employers Don't Always Practice What They Preach," Don McIntosh, NWLaborNews.org, August 2000 http://nwlabornews.org/2000/8-4-00Church.html

** See links at Interfaith Worker Justice:  http://www.iwj.org/resources/unitarian-universalism
Madam Moderator, Members, ex-officio members, fellow congregants
We are fortunate to have ministers with business experience and acumen but I would argue that this congregation and this Board created to represent us have conceded far too much authority to our Executive Team. Our congregational, democratic polity is left in shambles as events take place in our name which events are veiled in a forced vow of silence and an intentional lack of transparency.

I rise to speak in support of the attempt of our hard-working, dedicated and loyal sexton and administrative staff to have their grievances heard and their rights to organize collectively given full and uninhibited expression. Their right to do so is fully protected under International Law* even if those rights may be exempted by the Labor Relations Board because this is a religious institution. But there is a Higher Law. In my opinion their rights are grounded in the very fact this is a religious institution that advocates social and economic justice, champions the worth and dignity of every individual, and proclaims that Love is the doctrine of this church. I trust this Board fully shares that opinion and will act upon it.

I understand that a 17 of 19 majority of our staff has signed cards to have Local 1034 of the CWA represent them in
negotiations to address their grievances, and that has been rejected by an Executive Team that has received professional guidance at our collective expense, but would deny the same right to such guidance to our staff under threat of demotion or implied dismissal. I am confident that if this matter were to come before the congregation at large, where the true power and authority resides, the right of our staff to collectively bargain without threat or coercion would be overwhelmingly supported. I intend to add the stubborn ounces of my weight to ensure that right is respected. We pleading congregants deserve a fuller say in the workings of this church beyond merely giving money.

*Article 23, Pp (4) of The Declaration of Human Rights:

(4) **Everyone has the right to form and to join trade unions for the protection of his [sic] interests.**
First Unitarian Church - Board Officer’s Meeting
February 18, 2015 - 4:30 to 6:00pm
DRAFT Minutes

Attending: Ameena Amdahl-Mason, Maryann Roulier, Michael Cunningham, Laura Milne, John Hutzler, Kathy Ludlow, Rev Bill Sinkford, Rev Tom Disrud
Quorum was met.

Maryann shared opening words.

Minutes from January BOC were approved as written.

Announcements/Updates/Discussions:
ET Update -
Union recognition - first meeting with union reps will be February 19. John Bishop, congregant and union lawyer, will attend and has been accepted by both ET and the employees to help with the process. ET anticipates the focus of the meeting to be what we need to talk about and who needs to be involved. Tom will be the ET representative to the meetings. There will be discussion about congregant involvement and legal representation.
As this union contract comes to agreement, it will likely exceed the threshold for Bill’s signature and will go to the Finance Committee and Board for approval.
Question for the Board - how does this situation challenge our governance structure?

E-mails from congregants - topic of transparency of compensation, and who has input into the budget process.

The draft budget will be sent to the Finance Committee soon. Realities include:
◦ we’re picking up principal payments to the Buchan mortgage this year,
◦ we want to increase compensation to lowest paid employees,
◦ there is no increase in our income,
◦ leaves tough decisions on our program areas

Finance committee will have meetings in March to get input on the initially submitted budget. ET and Finance Comm will answer questions from the congregation.
Michael realizes the budget data on the webpage is pretty opaque and will be working to improve it, along with notice of when the budget is available on the webpage. He’ll also include finance sheets with the minutes of the Finance Committee meetings.

Short discussion of what is the salary information that can be shared, who on the board sees salary information - the Treasurer. The Board and Finance Committee look at a lump sum for the total amount of payroll.

Board Leadership and Committee Leadership -
BOC needs to continue their conversations with other board members on what leadership roles they would like to pursue.
Norms and Roles of Board Work -
We need working documents and will assign folks to do pieces. Finance is done, as is a draft for Moderator. Use these as template for others. To be included are: BOC individuals, committees, candidates meeting & work with Nominating Committee. Board postings on webpage needs to be part of CommComm.

Timing of Financial Review -
Michael suggested we change wording from “April” to “yearly” or “prior to end of the church year”. This is part of the larger look at changes needed in the Board Calendar. We will do a review over the summer and include representatives from committees and ET. See Maryann’s handout “Draft Board Annual Planning Calendar”. The Pauly, Rogers & Co. monitoring report will be in the board packet and Michael will discuss in the financial update.

We are to send information for the Board Packet to Kathryn Estey this month.

Monthly Agenda - remainder of church year -
We discussed the short timeframe to complete the Board goals for this year. There were concerns whether we'll meet them. Agreed that initial drafts of goal 3 could be done by the end of church year and refined over the summer.

Meeting adjourned at 5:50pm.
Submitted by,
Kathy Ludlow
Secretary
First Unitarian Church  
Draft Finance Committee Minutes  
February 24, 2015

Attending:  Michael Cunningham, Stan Jewett, Kathryn Estey, Zaida Cooper, Ed McClaran,  
Michael Wade, Laura Milne, John Hutzler, Camille Wright, George Ammerman, Maryann Roulier, Ameena Amdahl-Mason and Reverend Bill Sinkford.  
Call to Order:  4:30 PM, Buchan Room B310  
Reading: Maryann gave the reading.  
Check-in:  
Minutes: The minutes of the January meeting were reviewed and approved with one  
clarification.

Review Date and Time for Next Regular Meeting:  Tuesday, March 24, 2015, 4:30-6:00 pm  
Room B310  
Board Notifications  
  Michael presented the maintenance plan and the final audit to the Board.

Announcements and Reports:  
The Church will be seeking a new outside auditor.

Review Action Items from Prior Meetings:  
  Kathryn will check with Pauly Rogers about the costs and procedures associated with a review  
  audit as opposed to a full financial audit. She will report to the FC at our March meeting.

Review and Discussion of Financial Statements

<table>
<thead>
<tr>
<th>January Financial Summary</th>
<th>Month</th>
<th>YTD</th>
<th>Budget Month</th>
<th>Budget YTD</th>
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<tr>
<td>Operating Income</td>
<td>$170,453</td>
<td>$1,338,449</td>
<td>$169,184</td>
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<td>Operating Costs</td>
<td>-$198,730</td>
<td>-$1,219,964</td>
<td>-$174,554</td>
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<td>Reserve Deposits</td>
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<td>$5,036</td>
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<td>Investment</td>
<td>-$8</td>
<td>-$182</td>
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<td>Surplus / Deficit</td>
<td>-$33,321</td>
<td>$83,054</td>
<td>-$10,406</td>
<td>$73,876</td>
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The Finance Committee reviewed the January financials. Highlights follow:

- Overall results through January show an operating surplus of $83,054, compared to a budgeted  
  surplus of $73,786. We are ahead of budget by $9,178. This includes one time other income of
$49,938 from the sale of our tax credit. Without the tax credit sale, we would be approximately $40,000 below budget. The committee noted that our surplus is $21,000 ahead of last year.

- Although January pledge collections and contributions were ahead of budget projections, we are $56,300 below budget in these categories for the year. Program income is 1% below budget ($2,141) for the year. Rental income is $14,308 ahead of budget.
- Operating costs to date are $9,360 below budget, primarily driven by lower than expected program expenses. Salaries are over budget by $24,500 due to work on the house and grounds and additional sexton fees posted in January. Sexton fees are partially offset by other income from church events.
- Our accountant was ill and was not able to prepare a Cash and Securities Report or a Cash Flow Statement for January.
- The dashboard report shows that 16 new members enrolled in January. Pledges received are $1,365,706, 95.84% of our goal. December plate contributions were $3,315.

Old Business:
The church received the SSAE 16 Form from our insurer. This corrects one of the minor deficiencies from our audit.

New Business:
Kathryn, Zaida and Bill Sinkford presented the draft budget to the committee. This initial draft identified income and expenses by department. It did not include COLA and potential salary adjustments or principal payments on our Wells Fargo loan. The auction is not included in the budget. Expenses were generally based on our current budget. Committee members reviewed the document and gave feedback to the Executive Team. Reverend Sinkford stressed that this will be a challenging year to produce a balanced budget and that discussions are ongoing with Church stakeholders to find solutions that are in accord with our mission and vision statements. Time is very limited since the final budget proposal is due at the March 24th Finance Committee Meeting. Committee suggestions included informing the congregation beyond the normal budget meetings and making the committee available to give feedback prior to the ET prior to the April meeting. The possibility of a targeted appeal for donations to support salary adjustments was also discussed.

Two congregant budget meetings will be held in the Channing Room after both services on March 8. Michael presented a list of questions for the meeting and will revise them to include suggestions from the committee. The initial draft budget will also be available at the meeting.

Adjourned: The meeting was adjourned at 6:02 pm.

Submitted by: Michael Cunningham, Church Treasurer
Notes to Financials
January 2015

Operating Income
1. YTD pledge payment collections below budget, however, the monthly exceeded the budget by $12K (does not happen very often).
   
   2015 AFD = 113,964  2014 AFD = 8,448
2. Contributions below YTD & monthly budgets
3. Program Income:
   a. Parking tags  1,160
   b. Adult Classes  4,340
   c. Bookstore  2,647
   d. Scrip  5,452
   e. Seminary For a Day  7,283
4. Rental Income includes:
   Events  952
   Tenants Rent  21,443
5. Other Income –
   a. Sexton fees from rental events  1,155

Operating Costs
1. Monthly payroll over budget by $4,538, from House & Grounds.
2. Occupancy – still under budget for YTD; over budget for the month
   - Roofing expenses  12,950
3. Program Expenses – major sources
   Rental advertisement on Bravo  3,000
   Scrip  5,064
   Audit Fee  4,740
   Seminary For A Day  1,900
   Ministers professional exp  2,352
   Social Justice program exp  2,525
   Adult Program retreats  2,058
   Equipment Repairs & Maintenance  2,223

Dashboard
1. Dec new members = 16, 12 households pledging
2. Plate recipient = see spreadsheet; special collection for Starr King Seminary = $2,149
3. Attendance
   Decreased from prior year

Cash/Securities Balances
1. Transfer to OnPoint for 150th Anniversary = $3,840
First Unitarian Church  
Year-To-Date Operating Summary  
1/31/2015

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<tr>
<th></th>
<th>ACTUAL OPERATIONS YEAR TO DATE</th>
<th>ACTUAL OPERATIONS YEAR TO DATE</th>
<th>ACTUAL VARIANCE</th>
<th>BUDGET YEAR TO DATE</th>
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<td>1/31/2015</td>
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<td><strong>Pledge Income</strong></td>
<td>813,262</td>
<td>798,807</td>
<td>14,455</td>
<td>865,382</td>
<td>(52,121)</td>
<td>1,335,090</td>
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<td>100,058</td>
<td>(4,212)</td>
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<td>138,790</td>
<td>161,045</td>
<td>(22,255)</td>
<td>140,931</td>
<td>(2,141)</td>
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<td>52,553</td>
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<td><strong>Transfer from Foundation</strong></td>
<td>-</td>
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<td>8,932</td>
<td>(8,932)</td>
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<td>1,284,822</td>
<td>53,627</td>
<td>1,338,994</td>
<td>(545)</td>
<td>2,192,847</td>
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<td>806,427</td>
<td>777,252</td>
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<td>(24,528)</td>
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<td>1,196,732</td>
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<td><strong>Equipment Reserve</strong></td>
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<td>25,332</td>
<td>25,817</td>
<td>485</td>
<td>25,332</td>
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<td>43,427</td>
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<td><strong>Major Repair &amp; Equipment Reserve</strong></td>
<td>9,917</td>
<td>7,000</td>
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<td>9,917</td>
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<td><strong>Total Reserve Deposits</strong></td>
<td>35,249</td>
<td>35,734</td>
<td>485</td>
<td>35,249</td>
<td>-</td>
<td>60,427</td>
</tr>
<tr>
<td><strong>Net Church Operations After Reserve Deposits</strong></td>
<td>83,236</td>
<td>52,356</td>
<td>30,880</td>
<td>73,876</td>
<td>9,360</td>
<td>-</td>
</tr>
<tr>
<td><strong>Investment Income</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Dividend &amp; Interest Income</strong></td>
<td>652</td>
<td>469</td>
<td>183</td>
<td>-</td>
<td>652</td>
<td></td>
</tr>
<tr>
<td><strong>Realized Stock Gain (Loss)</strong></td>
<td>(628)</td>
<td>(345)</td>
<td>(283)</td>
<td>-</td>
<td>(628)</td>
<td></td>
</tr>
<tr>
<td><strong>Unrealized Stock Gain (Loss)</strong></td>
<td>(206)</td>
<td>-</td>
<td>(206)</td>
<td>-</td>
<td>(206)</td>
<td></td>
</tr>
<tr>
<td><strong>Net Investment Income (Loss)</strong></td>
<td>(182)</td>
<td>124</td>
<td>(306)</td>
<td>-</td>
<td>(182)</td>
<td></td>
</tr>
<tr>
<td><strong>Operating Surplus (Deficit)</strong></td>
<td>83,054</td>
<td>52,480</td>
<td>30,574</td>
<td>73,876</td>
<td>9,178</td>
<td></td>
</tr>
</tbody>
</table>
First Unitarian Church  
Monthly Operating Summary  
1/31/2015

<table>
<thead>
<tr>
<th></th>
<th>ACTUAL OPERATIONS CURRENT</th>
<th>ACTUAL OPERATIONS PREVIOUS</th>
<th>OPERATIONS MO to MO VARIANCE</th>
<th>BUDGET CURRENT MONTH</th>
<th>BUDGET VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Church Operations</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating Income</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pledge Income</td>
<td>122,393</td>
<td>162,535</td>
<td>(40,143)</td>
<td>110,015</td>
<td>12,378</td>
</tr>
<tr>
<td>Contributions</td>
<td>5,648</td>
<td>38,415</td>
<td>(32,767)</td>
<td>9,942</td>
<td>(4,294)</td>
</tr>
<tr>
<td>Program Income</td>
<td>18,072</td>
<td>23,069</td>
<td>(4,997)</td>
<td>18,206</td>
<td>(134)</td>
</tr>
<tr>
<td>Rental Income</td>
<td>22,395</td>
<td>28,903</td>
<td>(6,508)</td>
<td>28,045</td>
<td>(5,650)</td>
</tr>
<tr>
<td>Other Income</td>
<td>1,945</td>
<td>4,263</td>
<td>(2,318)</td>
<td>2,976</td>
<td>(1,031)</td>
</tr>
<tr>
<td><strong>Total Operating Income</strong></td>
<td><strong>170,453</strong></td>
<td><strong>257,186</strong></td>
<td><strong>(86,733)</strong></td>
<td><strong>169,184</strong></td>
<td><strong>1,269</strong></td>
</tr>
<tr>
<td><strong>Operating Costs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll Expenses</td>
<td>116,238</td>
<td>119,698</td>
<td>3,460</td>
<td>111,700</td>
<td>(4,538)</td>
</tr>
<tr>
<td>Occupancy Expense</td>
<td>36,178</td>
<td>30,025</td>
<td>(6,153)</td>
<td>25,610</td>
<td>(10,568)</td>
</tr>
<tr>
<td>Program Expense</td>
<td>29,361</td>
<td>22,987</td>
<td>(6,374)</td>
<td>22,990</td>
<td>(6,371)</td>
</tr>
<tr>
<td>Rental Expense</td>
<td>3,329</td>
<td>1,301</td>
<td>(2,029)</td>
<td>3,667</td>
<td>338</td>
</tr>
<tr>
<td>Administration Expense</td>
<td>7,884</td>
<td>4,183</td>
<td>(3,701)</td>
<td>3,971</td>
<td>(3,913)</td>
</tr>
<tr>
<td>Interest Expense</td>
<td>5,740</td>
<td>5,567</td>
<td>(173)</td>
<td>6,250</td>
<td>510</td>
</tr>
<tr>
<td>Other Expense</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>367</td>
<td>367</td>
</tr>
<tr>
<td>Buchan Principal Payment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Operating Costs</strong></td>
<td><strong>198,730</strong></td>
<td><strong>183,760</strong></td>
<td><strong>(14,970)</strong></td>
<td><strong>174,553</strong></td>
<td><strong>(24,176)</strong></td>
</tr>
<tr>
<td><strong>Net Church Operations</strong></td>
<td><strong>(28,277)</strong></td>
<td><strong>73,426</strong></td>
<td><strong>(101,703)</strong></td>
<td><strong>(5,370)</strong></td>
<td><strong>(22,907)</strong></td>
</tr>
<tr>
<td><strong>Reserve Account Deposits</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Operating Reserve</td>
<td>3,619</td>
<td>3,619</td>
<td>-</td>
<td>3,619</td>
<td>-</td>
</tr>
<tr>
<td>Major Repair &amp; Equipment Reserve</td>
<td>1,417</td>
<td>2,250</td>
<td>833</td>
<td>1,417</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Reserve Deposits</strong></td>
<td><strong>5,036</strong></td>
<td><strong>5,036</strong></td>
<td>-</td>
<td><strong>5,036</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Church Operations After Reserve Deposits</strong></td>
<td><strong>(33,313)</strong></td>
<td><strong>68,390</strong></td>
<td><strong>(101,703)</strong></td>
<td><strong>(10,406)</strong></td>
<td><strong>(22,907)</strong></td>
</tr>
<tr>
<td><strong>Investment Income</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividend &amp; Interest Income</td>
<td>122</td>
<td>146</td>
<td>24</td>
<td>-</td>
<td>122</td>
</tr>
<tr>
<td>Unrealized Stock Gain (Loss)</td>
<td>(130)</td>
<td>(5)</td>
<td>125</td>
<td>-</td>
<td>(130)</td>
</tr>
<tr>
<td><strong>Net Investment Income (Loss)</strong></td>
<td><strong>(9)</strong></td>
<td><strong>140</strong></td>
<td><strong>149</strong></td>
<td>-</td>
<td><strong>(9)</strong></td>
</tr>
</tbody>
</table>
### CAMPAIGN MONTHLY TRACKING

#### Pledge Drive Statistics

<table>
<thead>
<tr>
<th>As Of</th>
<th>2015 Campaign 01/31/15</th>
<th>2014 Campaign 01/31/14</th>
<th>2013 Campaign 01/31/13</th>
<th>2012 Campaign 01/31/12</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Members--</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pledge Goal</td>
<td>1,425,000</td>
<td>1,430,532</td>
<td>1,419,000</td>
<td>1,512,500</td>
</tr>
<tr>
<td>Pledges Received</td>
<td>1,365,706</td>
<td>1,327,235</td>
<td>1,312,392</td>
<td>1,234,383</td>
</tr>
<tr>
<td>Match Challenge</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Percent of Goal</td>
<td>95.84%</td>
<td>92.78%</td>
<td>92.49%</td>
<td>81.61%</td>
</tr>
<tr>
<td>With Match Challenge</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pledging Households</td>
<td>982</td>
<td>930</td>
<td>963</td>
<td>944</td>
</tr>
<tr>
<td>Average Pledge Received</td>
<td>1,391</td>
<td>1,427</td>
<td>1,363</td>
<td>1,308</td>
</tr>
<tr>
<td>Payments Received</td>
<td>251,782</td>
<td>251,451</td>
<td>240,266</td>
<td>226,275</td>
</tr>
<tr>
<td>Match Payments Received</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Percent of Pledge</td>
<td>18.4%</td>
<td>18.9%</td>
<td>18.3%</td>
<td>18.3%</td>
</tr>
</tbody>
</table>

#### Attendance

<table>
<thead>
<tr>
<th></th>
<th>Jan 2015</th>
<th>Jan 2014</th>
<th>Jan 2013</th>
<th><strong>Jan 2012</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>For the month</td>
<td>3,342</td>
<td>3,387</td>
<td>3,419</td>
<td>4,018</td>
</tr>
<tr>
<td>Total for the Church Year</td>
<td>17,485</td>
<td>18,360</td>
<td>18,032</td>
<td>18,844</td>
</tr>
<tr>
<td>Average per Sunday for month</td>
<td>836</td>
<td>847</td>
<td>855</td>
<td>804</td>
</tr>
<tr>
<td>Average per Sunday YTD</td>
<td>833</td>
<td>835</td>
<td>820</td>
<td>857</td>
</tr>
</tbody>
</table>

** = 5-Sunday month

Christmas Eve | 2,201 | 2,035 | 2,025 | 1,864

#### New Members

<table>
<thead>
<tr>
<th>7/14-1/15</th>
<th>7/13-1/14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enrolled</td>
<td>59</td>
</tr>
<tr>
<td>Number of Pledges Received</td>
<td>39</td>
</tr>
<tr>
<td>Total Amount of Pledges Received</td>
<td>27,280</td>
</tr>
<tr>
<td>Average Pledge</td>
<td>699</td>
</tr>
</tbody>
</table>

#### Plate Contributions

<table>
<thead>
<tr>
<th>FY15 (after donation)</th>
<th>FY15 (after donation)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jul 2,936 SW Comm Health Ctr/Kids in Def</td>
<td>Jan 3,315 Self Enhancement Inc</td>
</tr>
<tr>
<td>Aug 2,719 Community Warehouse</td>
<td>Feb</td>
</tr>
<tr>
<td>Sep 4,035 Coffee Creek Puppy Program</td>
<td>Mar</td>
</tr>
<tr>
<td>Oct 3,857 Doctors w/o Borders/UUUNO</td>
<td>Apr</td>
</tr>
<tr>
<td>Nov 4,895 13 Salmon Family Shelter</td>
<td>May</td>
</tr>
<tr>
<td>Dec 3,115 Imani Project</td>
<td>Jun</td>
</tr>
</tbody>
</table>

Fiscal YTD | 24,872  

[NOTE: The Cash/Securities Balance report not available this month.]
Communications Committee Report
For March 2015 Board Packet

Kathy Ludlow and Roger Robinson of the committee met on February 24, along with Randy Russell and Maryann Roulier. Aimee and Evie were absent.

We made preparations for the upcoming Vision Listening Project. This is the plan:

1. We will have three 1-1/2 hour sessions on Sunday afternoon, March 29, Tuesday and Wednesday evenings, April 7 and 8.
2. We will invite 15 members and pledging friends to attend one session each with the goal of having around 12 at the sessions.
3. We will take names from the database sorted by age range and divided into four groups: 16-35, 36-50, 51-65, 66-up.
4. We will ask board members to call to invite people to attend and ask them to commit to a particular date. Each board member will have 4-8 people to call, in order to obtain 4 people who will attend. These will need to be completed between March 8-13. We will provide a script. We will circulate a sign-up sheet at the board meeting.
5. At each session we will have a facilitator, flip chart scribe and computer scribe. We will ask board members to be the scribes.
6. We will ask board members to bring a snack. We will ask the church to provide coffee and tea.
7. We will ask Bill (or whoever is in the pulpit on March 8) to make an announcement.
8. We will mail a packet to everyone who is attending the sessions that will include the status of the visioning process and the questions we will be discussing, along with a cover letter.
9. We will have a postmortem following the first session to discuss improvements for the second and third sessions.
10. Following the sessions the Communications Committee and Randy and Maryann will provide a summary to be presented to the board and ET at the May board meeting.

The Communications Committee would like to thank Randy and Maryann for their wonderful assistance in this project. We would also like to thank in advance the board members who will be helping out with this too.
Section 2
What Monitoring are You Doing?

- Most common monitoring done is reviewing staff financial statements and budget. *Is that adequate?*
- Do you have a written monitoring policy?
- What other monitoring activities are you missing?

Monthly review of:
- Detailed listing of investments and investment activity.
- General fund expenditures by object summary compared to budget and the prior year.
- General fund revenues by object summary compared to budget and the prior year.
- General fund revenues and expenditures by function compared to budget.
- All other funds revenues and expenditure summaries compared to budget.
Section 2
What Monitoring are You Doing? (con’t)

Board Monitoring Questions:
- Are the books balanced and reconciled?
- Are all cash and investment accounts reconciled to the general ledger?
- Does the adopted budget reflect expected expenditures?
- Have all payroll reports been filed and have all payroll liabilities been paid timely?
- Have all federal and state reimbursement requests as well as required financial reporting forms been filed timely?
- Are there any cases of fraud that we need to be aware of?
- Have there been any significant changes to the internal control system?
- Is the business office adequately staffed to allow for proper segregation of duties?
- Have there been any changes to the accounting system or accounting policies that are significant?
- Are there any other financial related matters we should be aware of?
- Are there any new pronouncements on the horizon that may require additional staff time or disbursement of funds to properly implement?
- Are all financial statements that have been provided to the Board accurate and complete to the best of your knowledge?
- Without the Superintendent/CEO/Executive Director present, ask the CFO/business manager if he/she has been asked to do anything that makes him/her uncomfortable or to present any information he/she feels is inaccurate.