

**Unitarian Universalist Church of Berkeley
Board of Trustees Meeting
Wednesday, April 7, 2021**

6:30 EXECUTIVE SESSION

7:00 1. CALL TO ORDER AND WELCOME

Chalice lighting – Rev. Michelle
Personal check-ins
Covenant reading (attached)

7:20 2. CONSENT AGENDA – Items may be approved in one motion unless a Board member requests an item be removed for question or placement under discussion/action

- a. Approval of agenda
- b. Approval of March 3, 2021 Board Meeting minutes
- c. Accept Treasurer’s report
- d. Accept monthly information report from Executive Director
- e. Accept monthly information report from Minister
- f. Approval of names to recommend to the congregation for appointment to the Nominating Committee: Lynne Cahoon, Sandy Portillo-Robins, and Terry Stokes
- g. Approval of change date of May Congregational meeting from May 16, 2021 to May 23, 2021

7:30 3. LISTENING

Announcements – Board Members, Minister, Executive Director
Report from Board listening presence
Congregants who wish to speak to the Board

7:45 4. DISCUSSION/ACTION ITEMS

- a. 2021-22 Budget: a) Review preliminary 2021-22 fiscal year revenue and expense projections; b) Discuss and provide direction on priorities for the upcoming fiscal year
- b. Board policy item: Recommendation from the Honoring Indigenous Peoples (HIP) group of the Social Justice Council to read a Land Acknowledgment Statement at the start of each regular meeting of the Board of Trustees

8:50 BREAK

8:55 5. BOARD COMMITTEE/TASK FORCE /LIAISON REPORTS

- a. Introductory visioning on the role/use of technology (Cordell)
- b. Audit, Award, Benchmarking, Bylaws, Endowment, Finance, Widening the Circle of Concern
- c. Board Liaison reports

9:25 6. OUTGOING COMMENTS

Process observations and related comments/ideas

9:30 ADJOURNMENT

Aspirational Covenant of the UUCB Board of Trustees

Approved September 2019, updated May 2020

We as the UUCB Board of Trustees agree:

To stay committed to connection even when we disagree;

To recognize the fullness of our power, and the many responsibilities that power entails;

To listen actively to each other and the congregation, and to seek out opportunities to do so;

To be caring, respectful, present and open-minded; T

To work together to make the changes the congregation needs, as we keep the best interests of the congregation above our own and to live into our mission;

To support and trust each other in our work;

To remember the goal of our work is to build a thriving, loving congregation;

To be unafraid in the face of hard decisions, to be unafraid of making mistakes, knowing that we will learn from them if we do, and to be unafraid of challenging sacred cows; and

To come to decisions we all feel we can support while recognizing diverse views.

Mission Statement of the Unitarian Universalist Church of Berkeley

The mission of the Unitarian Universalist Church of Berkeley is to create loving community, inspire spiritual growth, and encourage lives of integrity, joy and service.

Vision Statement of the Unitarian Universalist Church of Berkeley

The Unitarian Universalist Church of Berkeley is a welcoming and vibrant congregation. We joyously support spiritual development guided by individual faith, reason, and conscience. We are committed to serving one another, the church community, the community at large, and the global community. We foster a spirit of generosity and trust that encourages care for our church home and affirms diversity and relationships consistent with Unitarian Universalist principles.

End Statements (Approved May 2, 2018)

UUCB is a vibrant multicultural, anti-racist, anti-oppressive congregation:

Reaching Out

- We embody and share Unitarian Universalism.
- Our communities experience UUCB as an active and dynamic partner in pursuing societal and environmental justice.
- People rely on UUCB in times of need.

Reaching In

- We invite people of goodwill to make a spiritual home with us.
- We celebrate the diversity of our congregation in the fullness of who we are.
- We reach out to one another across differences to connect in shared purpose.
- We have fun!

Building Up

- We are generous with our time, talent and treasure.
- We steward our financial resources responsibly.
- We are comfortable, open and transparent in discussing both personal and congregational financial matters.

**Unitarian Universalist Church of Berkeley
Board of Trustees Meeting
Wednesday, March 3, 2021**

Meeting Conducted via Zoom Video Conference

Minutes – Draft

ATTENDEES

Voting members: Bill Brown, Randall Hudson, Elaine Miller, Beth Pollard, David Roberts, Kerry Simpson, Cordell Sloan, Ariel Smith-Iyer, Helen Tinsley-Jones

Absent: none

Ex officio members: Rev. Michelle Collins, Tess O’Riva (Executive Director), Ann Harlow (Secretary), Jessica Rider (Interim Treasurer)

Visitors included Victoria Bowen, Patrick Cullinane, Anne Greenwood, Michael DeWitt, Max Jenny, Beth Jerde, Sheldon Jones, Don Klose, David Lingenfelter, Larry Nagel, Lisa Maynard, Luana Pohlman, Lenore Ralston, Melissa Rosales, Marta Tobey, Tom Tripp.

A quorum being present, the meeting was called to order by Beth Pollard, president, at 7:04 p.m. Michelle did the chalice lighting reading. Beth introduced and welcomed Interim Treasurer Jessica Rider. After check-ins Elaine read the Board covenant.

CONSENT AGENDA

M Helen/S Kerry, approved:

Approval of agenda

Approval of February 3 and 14, 2021 Board Meeting minutes

Accept monthly information report from Executive Director

Approve appointments to Board Finance Committee: Kerry Simpson, Dave Roberts, Anne Greenwood, Linda Laskowski, and authorize Committee to appoint additional members as needed.

Authorize Assistant Treasurer Anne Greenwood to have full deposit, withdrawal and signatory authority on all UUCB investment and financial holdings accounts.

LISTENING

Announcements –

Board Members: Kerry mentioned July 12, 2021 will be the church’s 130th anniversary; someone may want to contact Berkeley Fellowship of UUs to do a joint celebration.

Minister: Rev. Michelle has invited Board members and others to participate in a congregational anti-racism assessment. All are welcome; please contact her ASAP if interested.

Executive Director: Tess and Michelle, Greg Lemieux, and Antonio are participating in the NorCal Resilience Network (<https://norcalresilience.org/resilient-hub-initiative>) to support community resilience through disaster preparedness, sustainability and permaculture, and building community power.

Report from Board listening presence: Kerry didn't get any calls. Cordell said we should probably formalize what needs to be carried between the Board and the Program Council.

Ariel announced there were more than 20 UUCB people attending the UUA New Day Rising online conference the previous Saturday.

Congregants who wish to speak to the Board: Don Klose commented on the Governance Manual draft. He noticed it does not have his favorite part of the old Manual, "Linkage with Ownership: The Board is accountable to the moral ownership of the Unitarian Universalist Church of Berkeley. The moral owners are everyone on whose behalf we pursue our mission, including past, present and future members and friends of our church, our denomination, and the surrounding community." He thinks this statement should be made somewhere, as central to our identity.

DISCUSSION/ACTION ITEMS

Next ministry – Beth introduced some questions, not to be decided tonight, including interim length, whether to search for a developmental or settled minister, and the process for selecting any search team needed. Rev. Michelle is limited in not influencing the decision making on the type of ministry to choose, but can provide general advice on formats and processes. She summarized the differences between settled and developmental ministers. Both searches commence in the spring of the previous year. Beth reported that she and Helen had met with our UUA regional rep, Melissa James, who is available if we want more guidance.

Michelle reported that some congregations are considering extending interim to a 3rd year; along with other factors, this affects how many congregations are in search the next two years. There are 20 congregations looking for interims to start this fall (partly due to deferred retirements). Usually there would only be 5 to 8 at this time of year. The implication is that if we wait to do our search for a settled minister until 2022-23 we will be competing with a much larger number of congregations for the best candidates.

Examples of goals during developmental ministries: Create a sustainable stewardship model. Switch to policy governance. Work on trust in the congregational system. Possibly renovating personnel practices or new member practices.

Discussion: Do we have things going for us that would make UUCB especially desirable for minister candidates? Comments from Board members included: Yes, we should be very attractive—one of highest budgets in UUA, thriving intellectual and social justice programs, financial housing assistance for ministers—we will look like a church that is going to survive when many won't. High cost of living here and decreasing membership are potential concerns. There could be "gossip and lore" that could work against us. We did not get anyone in the first

round last time. We need to identify what kind of minister we want in order to get a good fit. We may need to do more work, e.g. define minister’s role more narrowly so it’s not an overwhelming job (and determine if we can continue to afford an executive director). Suggestion of “longer, deeper conversation” about what’s changing in the way church is done and will be done and whether the standard UUA procedure is appropriate for us. We shouldn’t rush; given all the changes in the world we need to think about what we want to be and what kind of minister we need. Beth said we should have some conversations with the congregation about these issues during the next month. She will inquire of Melissa James about doing a workshop something like what Jonipher Kwong did before our interim search. Rev. Michelle said she would think about the third-year ministry question.

Re-opening Task Force – Lisa Maynard reported that the task force members were Rev. Michelle, Tess, Rev. Cat Boyle, Patrick Cullinane (chair), Sheldon Jones, Greg Lemieux, and herself. Various others have provided advice. See 3 docs in the agenda packet. They are still working on: getting input from lay leaders and consultants; how we will make decisions about phases after state and county authorities stop restricting activities; educating the congregation, e.g with videos; how to limit attendance at worship; how to respond to non-compliance. We will have symptom screening (probably a sign-in form). It’s not clear how long personal distancing will need to be enforced. Family Ministry guidelines will also be complicated. We plan to be more cautious than the state and county demand. Renters will be informed of and expected to comply with our rules. Big thanks to Lisa and the other members of the team. Their group email is planning@uucb.org, or write to lbmaynard3@me.com.

Recommended policy from the Social Justice Council for expenditure of the Nancy Kelly bequest – Sheldon Jones – They want to use the funds responsibly and with accountability. Jean Gleason drafted the policy and the SJC approved it. Many ideas have been suggested. This gives more of an opportunity to work on a larger scale with group(s) in the community. Kerry and Beth reminded the Board that this would be an exception to the policy on bequests that the Board has the authority to make and then inform the congregation. A motion (M Randall/S Bill) to approve the recommended policy passed unanimously.

DISCUSSION/ACTION ITEMS

Report from Capital Oversight Committee – Tom Tripp reviewed some background, noted the congregation had authorized “other critical capital needs as authorized by the Board,” and summarized proposed expenditures (see written report). In response to a question about going all-electric for HVAC, he said the possibility has been studied but would get expensive, on the order of \$100K for a whole new electric service to start.

Motion (M David/S Randall): Based on the report to the UUCB Board of Trustees (Board) from the Endowment Project Oversight Committee (EPOC) dated March 3, 2021 (REPORT), the Board authorizes the Executive Director (ED) and the Building and Grounds Committee (BG), with oversight from the EPOC to proceed with the Phase 4 projects, using funds from the Endowment Fund, limited to the \$230,000 estimate in the REPORT. The Board further authorize the ED and the BG, with oversight from the EPOC to move forward with consultants

to study the Future Phases, as described in the REPORT, in order to provide information for Board action on future needs. Motion passed unanimously.

Updated Board Governance Manual – Beth was a member of the task force who worked on the new draft with Cindy Maxim, Virginia Rimbach, Deborah Schmidt, and some help from Ann. A motion (M Kerry/S Helen) to approve it, with the part Don Klose had suggested added, passed unanimously.

Widening the Circle of Concern Educational Fund – Helen and Kerry introduced the proposal and said they hope it will become a regular budget line and will receive donations in support of the scholarship opportunities. Motion to approve proposal (M Helen/S Bill) passed unanimously.

BOARD COMMITTEE/TASK FORCE /LIAISON REPORTS

Beth went over the 2021 Board Member Appointments/Liaisons list.

Audit Committee – Randall reported they got some pretty good advice from the accounting firm to check our bylaws regarding full audits vs. financial reviews. Full audits are costly. Tess said the last one was in 2016.

Bylaws – A motion (M Ariel/S Helen) to appoint Don Klose, Patrick Cullinane, and Ann Harlow to the Bylaws Committee and leave it to presidential discretion to appoint others passed unanimously.

Benchmarking – Dave said he has 2 volunteers from WTCTF - Lonnie Mosely and Cordell Sloan - and is still recruiting others. Randall expressed some interest.

Widening the Circle of Concern – no additional report.

Stewardship – process going well; main kickoff this Sunday; you can make your pledge online (<https://uucb.org/about-us/give/pledge-form-2021-2022/>). Beth noted it's important for Board members to get theirs in early.

Nominating – They are working on codifying nominating procedures, making recommendations for bylaws changes, and recommending additions to the committee for election in May.

Endowment – Per emails from Lenore Ralston, Grace Ulp willing continue to meet with the Endowment Committee (EC) as a non-voting member, providing a monthly report and institutional memory. As of mid-May, Lenore will also become a non-voting EC member working on various projects as the EC directs. The EC will actively recruit new members to fill the gaps left in voting membership of the EC.

Ariel asked if any appreciations need to be sent in her liaison role. The appreciation list from Board members included: Rev. Cat Cox for her years of service, and the Re-opening Task Force and the Governance Manual Task Force.

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OUTGOING COMMENTS

Beth went over the schedule of additional Board training and teambuilding gatherings (below) and adjourned the meeting at about 9:40.

Respectfully submitted,

Ann Harlow, Secretary

UPCOMING EVENTS AND BOARD MEMBER RESPONSIBILITIES

Timing	Activity
Friday, March 12, 4:00-5:30 pm	Finance & fiduciary training for new Board members, other Board members welcome
Monday, March 15, 4:30-6:00 pm	Governance Manual, bylaws, and any other nuts & bolts for new Board members, other Board members welcome
Monday, March 22, 4:30 to 6:30 pm	Elected Board Members training & teambuilding with Rev. Michelle – “Holding up a Mirror”
Monday, March 29, 4:30 to 6:30 pm	Board members teambuilding on the PWR questions re: vision etc.

March listener: Beth

April Beacon article (due March 15): Beth

April listener: Bill

Next Board meeting: April 7, 7 p.m.

Unitarian Universalist Church of Berkeley
 Budget Comparison Report
 Current Period: 2/1/2021 - 2/28/2021
 Budget Period: 7/1/2020 - 6/30/2021
 Rounding: Dollars
 Include Indirect Allocations

	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-Date Actual	Year-to-Date Budget	Year-to-Date Variance	Yearly Budget	Remaining Budget
Revenue								
Pledge Income	30,440	16,250	14,190	300,812	260,000	40,812	325,000	24,188
Plate collections	1,125	750	375	7,096	6,000	1,096	9,000	1,904
Special Offering Collectio	185	0	185	11,936	0	11,936	0	(11,936)
Good Neighbor collection	575	1,000	(425)	4,695	8,000	(3,305)	12,000	7,305
Other unpledged contribu	644	5,583	(4,939)	35,947	44,667	(8,719)	67,000	31,053
Special Projects Donatio	0	38	(38)	480	300	180	450	(30)
Bequest Income	0	67	(67)	0	533	(533)	800	800
Endowment Transfer	0	417	(417)	0	3,333	(3,333)	5,000	5,000
Restricted Contrib.-Relea	0	0	0	(33,415)	0	(33,415)	0	33,415
Good Neighbor-Release	0	1,000	(1,000)	0	8,000	(8,000)	12,000	12,000
Prior Year Pledge Payme	990	417	573	8,985	3,333	5,652	5,000	(3,985)
Personal Theology	0	0	0	0	800	(800)	800	800
Other Program Income	285	167	118	14,129	1,583	12,546	2,250	(11,879)
Cottage Rental	3,100	2,800	300	11,126	22,400	(11,274)	33,600	22,474
Fundraising GrUUp Proje	0	292	(292)	0	2,333	(2,333)	3,500	3,500
Music Events	0	1,316	(1,316)	5,045	10,527	(5,482)	15,790	10,745
Capital Campaign	(42,000)	0	(42,000)	(62,000)	0	(62,000)	0	62,000
Community Use-Space R	0	1,000	(1,000)	4,719	8,000	(3,281)	12,000	7,281
Pre-school	12,894	11,333	1,561	94,836	90,667	4,169	136,000	41,164
Pre-school CAM	150	458	(308)	1,580	3,667	(2,087)	5,500	3,920
RE Bulding-Lease	11,500	12,500	(1,000)	77,500	100,000	(22,500)	150,000	72,500
RE Building-Utilities	0	1,292	(1,292)	0	10,333	(10,333)	15,500	15,500
Sales - Altar Flowers	0	21	(21)	0	167	(167)	250	250
Scrip income	0	3	(3)	0	27	(27)	40	40
Other Revenue	103	8,500	(8,397)	1,681	68,000	(66,319)	102,000	100,319
Interest Income-general	12	4	8	260	33	227	50	(210)
Investment interest & divi	0	0	0	2,190	0	2,190	0	(2,190)
Endowment earnings	0	0	0	3,270	0	3,270	0	(3,270)
Investment unrealized ga	0	0	0	109,514	0	109,514	0	(109,514)
Endowment unrealized c	0	0	0	145,959	0	145,959	0	(145,959)
Income from Trusts	142	21	122	1,108	167	941	250	(858)
Total Revenue	20,145	65,227	(45,083)	747,453	652,870	94,583	913,780	166,327
Expenses								
Salary and Wages	40,861	43,934	3,073	340,032	351,473	11,441	527,210	187,178
SECA	692	643	(49)	4,846	5,147	301	7,720	2,874

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 Include Indirect Allocations

	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-Date Actual	Year-to-Date Budget	Year-to-Date Variance	Yearly Budget	Remaining Budget
Payroll Taxes	2,051	2,718	667	19,090	21,743	2,653	32,615	13,525
Moving Expenses	0	750	750	5,330	6,000	670	9,000	3,670
Employee Benefits-Healt	2,652	2,977	325	20,294	23,816	3,522	35,724	15,430
Employee Benefits-Life/D	192	282	90	873	2,257	1,383	3,385	2,512
Employee Benefits-Retire	3,851	3,853	2	24,303	30,824	6,521	46,236	21,933
Workers Compensation	0	197	197	0	1,573	1,573	2,360	2,360
Insurance	2,086	1,900	(186)	17,119	15,200	(1,919)	22,800	5,681
Worker's Comp Insuranc	769	204	(565)	5,783	1,634	(4,149)	2,451	(3,332)
Accounting Services	6,000	1,250	(4,750)	12,356	10,000	(2,356)	15,000	2,644
Board Contingencies	0	83	83	0	667	667	1,000	1,000
CT Contingencies	0	83	83	0	667	667	1,000	1,000
Consultants/Contractors	2,500	425	(2,075)	3,050	3,400	350	5,100	2,050
Safe congregation/Reop	0	83	83	0	667	667	1,000	1,000
Honoraria/Classes	0	188	188	1,050	1,500	450	2,250	1,200
Guest Musicians	650	150	(500)	3,525	1,200	(2,325)	1,800	(1,725)
Supplies	69	625	556	2,395	5,000	2,605	7,500	5,105
Small Equipment	0	133	133	0	1,067	1,067	1,600	1,600
Printing and copying	0	60	60	0	480	480	720	720
Equipment leases	992	533	(458)	4,356	4,267	(89)	6,400	2,044
Equipment repair & maint	0	740	740	330	5,920	5,590	8,880	8,550
Postage	500	167	(333)	555	1,333	778	2,000	1,445
Phones & Computers	563	1,067	504	8,109	8,533	425	12,800	4,691
Advertising and PR	448	125	(323)	2,269	1,000	(1,269)	1,500	(769)
Communications & Web	479	0	(479)	2,105	0	(2,105)	0	(2,105)
Property Taxes	0	1,250	1,250	9,176	10,000	824	15,000	5,824
Professional developmen	352	583	232	5,173	4,667	(506)	7,000	1,827
Moving Expenses	0	0	0	1,105	0	(1,105)	0	(1,105)
GA Delegate & Leadersh	40	38	(3)	40	300	260	450	410
Staff & volunteer appreci	0	250	250	0	2,000	2,000	3,000	3,000
Bank Fees	152	258	106	2,297	2,067	(231)	3,100	803
Management fees	0	0	0	8,623	0	(8,623)	0	(8,623)
Other Expense	0	700	700	1,161	5,600	4,439	8,400	7,239
Payroll Processing Fees	269	350	81	2,419	2,800	381	4,200	1,781
UUA Annual Program Du	18,000	1,500	(16,500)	18,000	12,000	(6,000)	18,000	0
Building & grounds suppli	383	1,292	909	10,850	10,333	(516)	15,500	4,650
Building & grounds maint	0	2,083	2,083	6,164	16,667	10,503	25,000	18,836
Building Maintenance Re	5,014	0	(5,014)	27,232	0	(27,232)	0	(27,232)

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	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-Date Actual	Year-to-Date Budget	Year-to-Date Variance	Yearly Budget	Remaining Budget
Kitchen Supplies	0	13	13	0	107	107	160	160
Electricity	152	33	(119)	742	267	(475)	400	(342)
Gas	1,293	1,042	(251)	1,815	8,333	6,518	12,500	10,685
Garbage	482	475	(7)	3,304	3,800	496	5,700	2,396
Water	6,410	856	(5,554)	11,462	6,850	(4,612)	10,275	(1,187)
Fire Monitoring System	0	958	958	5,123	7,667	2,544	11,500	6,377
Personal Theology/Social	0	40	40	0	760	760	800	800
Other Program Committe	0	837	837	6,939	6,700	(239)	10,050	3,111
Denominational Outreach	0	417	417	0	3,333	3,333	5,000	5,000
Donations to Non-Profit	770	0	(770)	13,584	0	(13,584)	0	(13,584)
Total Expenses	98,671	76,147	(22,524)	612,977	609,617	(3,360)	914,086	301,109
Excess or (Deficiency) of Revenue Over Expenses	(78,526)	(10,920)	(67,606)	134,476	43,253	91,223	(306)	(134,782)

Balance Sheet
As of Date: 2/28/2021

		Current Year	Prior Year
Assets			
Current Assets			
1010	Cash-Mechanics Checking	409,723.44	202,393.95
1021	Fidelity-N Kelly XX5001	17,176.89	17,176.89
1025	Cash - Mechanics Savings	152,845.22	142,513.02
1030	Cash-Bank of the Internet	725.98	725.98
1040	Investment-Morgan Stanley-Arms	20,473.61	20,473.61
1050	UUA-Lawrence Lecture	76,240.88	67,395.35
1070	UUA-Kay Davis Memorial	153,396.07	131,727.67
1080	UUA-Ann Lane Memorial Fund	282,132.93	0.00
1120	Other Receivable	0.00	(4.00)
1225	Health Expense Receivable	119.14	119.14
1400	Prepaid expenses	30,126.65	20,726.65
1500	Note Receivable-Cope Fund	303,021.05	303,021.05
1510	UUA-Donor Restricted (Pooled) Fund	91,904.30	48,072.88
1520	UUA-Board Designated Endowment	926,006.29	783,823.81
1525	Trust-Calkins Char Rmndr-Royal Bank Canada	334,980.39	334,980.39
1540	Calkins CRT-Payable to UUSC	(41,858.69)	(41,858.69)
1555	Trust-Vanguard Pooled Income	39,141.00	39,141.00
1560	UUA-Anna Spatz (RE)	67,473.24	55,875.95
1570	UUA-Wm. Morgan Theological Fund	34,598.27	28,651.53
1580	UUA-Staff Pension Fund	8,461.37	7,007.03
1590	UUA-Building Maintenance Fund	57,223.04	49,139.98
Total Current Assets		2,963,911.07	2,211,103.19
Fixed Assets			
1600	Office Equipment	114,093.45	114,093.45
1610	Organ	348,804.73	348,804.73
1620	Land - Church & RE Buildings	97,578.26	97,578.26
1630	Buildings - Church & RE	3,092,936.65	3,092,936.65
1640	Bldg Improvements - Church & RE	974,481.59	828,512.42
1650	Land - Cottage	5,000.00	5,000.00
1655	Bldg Improvements - Cottage	56,034.49	33,639.49
1660	Building - Cottage	35,364.45	34,341.67
1670	Land - Freestone	5,782.25	5,782.25
1680	Building - Freestone	11,771.88	11,771.88
1690	Bldg Improvements - Freestone	81,646.67	81,646.67
1700	Accumulated Depreciation	(2,658,651.98)	(2,502,157.00)
Total Fixed Assets		2,164,842.44	2,151,950.47
Total Assets		5,128,753.51	4,363,053.66
Liabilities & Net Assets			
Liabilities			
Current Liabilities			
2000	Accounts Payable	8,509.35	30,588.54
2200	Vacation Payable	17,851.73	18,007.97
2300	Retirement Payable	5,850.95	4,139.37
2400	Garnishments Payable	(100.00)	(100.00)
2560	Loans Payable	80,000.00	80,000.00
2596	PPP Loan	102,370.00	0.00
2600	Rental Deposits	2,807.67	1,737.67

Balance Sheet
As of Date: 2/28/2021

	Current Year	Prior Year
2700 School Security Deposits	29,700.00	29,700.00
Total Current Liabilities	246,989.70	164,073.55
Total Liabilities	246,989.70	164,073.55
Net Assets		
3000 Net Assets	503,662.15	343,412.77
3010 Cope Ministerial Housing Fund	403,109.69	25,537.96
3025 UUA-Permanent Endowment Pooled	77,606.86	48,253.58
3040 UUA-Staff Pension Fund	7,145.05	7,033.37
3100 Fixed Assets, Net of deprec	2,056,409.29	2,037,578.23
3105 Prepaid Pledges	33,415.00	92,664.00
3110 UBS-Calkins Trust	293,121.70	294,259.36
3121 Pooled Income-Vanguard	39,141.00	36,900.39
3130 UUA-Spatz Educational Fund	56,976.51	56,085.98
3140 UUA-Morgan Theological Ed Fund	29,215.86	28,759.22
3141 Partner Church	0.00	1,180.05
3142 RE Scholarships	2,820.00	2,820.00
3143 Religious Education	360.82	310.82
3150 UUA-Building Fund	48,320.92	49,324.69
3151 Peace Fund	9,748.25	9,748.25
3152 Ellis Music Fund	64,223.20	70,164.33
3153 Freestone Mtce Fund	310.87	1,479.12
3154 Ladd Griffith Fund	0.00	1,430.00
3160 Armstrong Garden Fund	20,473.61	20,473.61
3161 Capital Campaign	47,217.16	52,228.91
3170 UUA-Lawrence Lecture Fund	64,380.18	67,648.68
3180 UUA-Kay Davis Fund	129,532.43	132,222.82
3181 Special Projects	11,335.14	10,650.75
3182 Ministers Discretionary Fund	16,047.48	7,191.88
3200 Board Designated Endowment	926,006.29	783,823.81
3254 Ladd Griffith Unrestr	41,184.35	17,797.53
Total Net Assets	4,881,763.81	4,198,980.11
Total Liabilities & Net Assets	5,128,753.51	4,363,053.66

Endowment as of February 28, 2021

using UUA figures for Feb, 2021

Current changes
in FY 2020 - 21

Endowment Funds

	Market Value	Gift value, corpus	Available	
610028 "UU Church of Berkeley" - Permanent, unrestricted Permanent, unrestricted	\$ 93,700.06	\$ 66,425.15	\$ 27,274.91	
610029 "1st Unit Ch Berkeley CA" - Staff Pension Fund (Farewell gift) Permanent, restricted	\$ 8,626.70	\$ 5,460.00		Request Board to add to our general pension fund
610888 "General Endowment Fund: - Board Designated Endowment Reserves, Board & Congregation control restriction	\$ 944,099.97	\$ 555,770.33	\$ 388,329.64	
610902 "Morgan theological Educ fund" - Morgan Fund Permanent, restricted	\$ 35,274.31	\$ 25,000.00		N/A theol.edu. Only
610903 "Spatz Religious Education Fund" - Theological Education (Morgan) Permanent, restricted	\$ 68,791.63	\$ 45,000.00		N/A RE & theol.edu only
610945 "The Kay Davis Memorial Fund" Permanent, unrestricted	\$ 156,393.35	\$ 100,000.00	\$ 56,393.35	
611146 "UUCB Building Maintenance - Building Maintenance" Permanent, restricted	\$ 58,341.15	\$ 40,001.00		N/A to Griffith Fund
611312 "Ann Lane Memorial" Permanent, restricted	\$ 287,645.66	\$ 250,000.00	\$ 37,645.66	
Armstrong Garden (Tess's Morgan Stanley files 7-30-2020) Permanent, restricted	\$ 22,055.91	\$ 5,000.00		N/A garden care only 5,000 not taken 5,000 promised 20-21
Total Endowment	\$ 1,674,928.74			

Invested Funds

610887 Lawrence Lecture Fund" - Lawrence Lecture Fund Permanent, restricted	\$ 77,730.58	\$ 8,394.38		Committee only
Pooled Income Fund (Balance Sheet 12-31-2020) Permanent, restricted	\$ 39,141.00	\$ 22,050.00		N/A Donor only
Calkins Char. Remainder Trust (Balance Sheet 12-31-2020) Permanent, restricted	\$ 334,980.00	\$ 400,000.00		N/A heirs lifetime only
Total E.C. managed accounts	\$ 2,126,780.32			

\$388,329.64 available (Market - Corpus)

10-27-19 Congregational meeting vote to reallocate for gas line, furnace and cottage, but use no more than 758,000 \$908,000 authorized, 475,000 taken, 433,000 yet to be taken as interest accumulates

5-19-19 Congregational meeting: Draw \$150,000 for cash flow. Total authorized: \$908,000

Withdrawals recorded in UUA endowment record

Feb 1, 2018	\$100,000
July 1, 2018	\$75,000
Nov 1, 2018	\$100,000
June 1, 2019	\$100,000
Oct 1, 2019	\$100,000

Action needed

Garden fund item has not been taken. 5,000 budgeted for 2019-2020
Transfer Garden fund to UUA Endowment - signatory change needed
Staff Pension Fund move to our general pension fund.

For the Board of Trustees meeting of April 7, 2021

Subject: Fiscal Year 2021-22 Priorities

Submitted by: Beth Pollard, Board President

The Board is scheduled to approve a fiscal year 2021-22 budget at its meeting of May 5, 2021 to recommend to the congregation for its approval on May 23, 2021.

Executive Director Tess O’Riva is developing draft budget information for the Board’s April 7 meeting.

To help drive or at least inform any potential budget choices, the issue before the Board is giving its guidance about areas – or themes - of intentional focus this coming year. Some volunteer work of the church does not have budget implications. And much of the budget funds basic operations of the church. But this is the annual opportunity to seek relative alignment between short-range or longer intentions and operating budget resources. This is while recognizing that longer-range church planning warrants deeper and broader thought, and that specific strategies within themes need not be fully developed at this point beyond budget implications.

In developing intentional themes, it’s important to note that they inherently interrelate, intersect, and otherwise are part of a whole and are not silos. Instead, they serve the “we” of UUCB. As Board Member Randall Hudson has written:

Without Love there can be no Justice. UUCB’s role in creating Loving Community and inspiring Spiritual Growth are foundational elements in making a better, kinder, and more ‘just’ world. Policies and practices aimed at the injustices in our world always fall short because the bureaucracy doesn’t change the hearts and minds of people: People change people, people affect people. Social justice projects can end up being little more than a “To Do” list of items that get checked off. True social justice starts from within and realizes itself by the power of action.

This is why our Worship Services, Chalice Circles, Music, Vespers, Potlucks, Small Groups, and Mindfulness Practices (prayer and meditation) — in addition to Social Justice — are so important and central to our fellowship (née church). We congregate because the power of touch releases the power of love and spiritual well-being (and endorphins!). Spiritual growth — fueled by meaningful communion with one another — awakens the divine and prepares us emotionally as we work towards justice.

In this interconnected ‘entangled’ universe in which we live, we benefit from the personal growth that takes place when we congregate with intentionality to connect in a loving mindful way. The web of life is the harness for the connective energy that binds us together and provides the platform of spiritual/emotional awakening which ignites our passions for peace, love, and understanding.

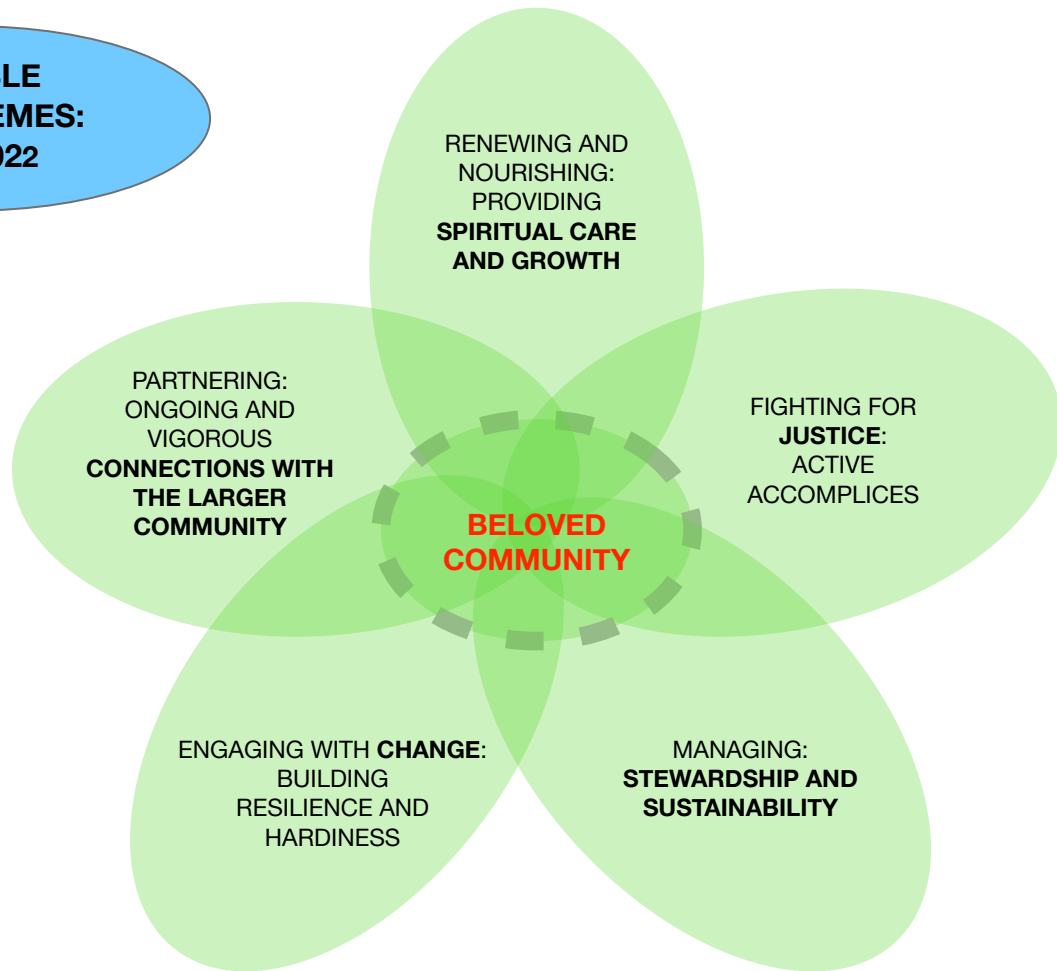
The below two potential draft theme concepts, therefore, need to be viewed wholistically, as well as overlapping. Its purpose is to stimulate discussion about direction in fiscal year planning.

DRAFT:



Note: There is no intention in size or configuration of the circles.

**POSSIBLE
UUCB THEMES:
2021-2022**



AREAS OF EMPHASIS

- ◆ revisiting our mission statement
- ◆ determining congregational needs and providing workshops, trainings & audits
- ◆ re-envisioning/enhancing our virtual footprint
- ◆ engaging the whole congregation in ideas/areas of change through small group discussions
- ◆ infusing social justice work in the wide range of congregational activities
- ◆ supporting staff
- ◆ implement/incorporate recommendations from the Widening the Circle of Concern Task Force

Board of Trustees, 4/7/21, Agenda Item # 4 b

Hello dear members and friends,

The Honoring Indigenous Peoples Group (HIP) of the Social Justice Council is happy to forward to you **UUCB's Land Acknowledgement**.

As we begin, we take this moment to acknowledge that this church occupies land in what was known as Huchiun [pronounced hoo-chin], the unceded territory of the Chochenyo [cho-chen-yo, with "cho" rhyming with "row"]-speaking Ohlone people. As community and church members, we continue to benefit from the seizure and occupation of this land. We also want to affirm that this is not simply performative, but is deeply felt and is a commitment toward action.

Over the past several months, HIP has been meeting to learn more about Indigenous peoples' histories and and to plan and take actions which acknowledge and support Indigenous peoples, particularly the Ohlone community who historically held stewardship of the land on which UUCB sits. The creation of this Land Acknowledgment is one of those actions.

The reading of Land Acknowledgments at events is now standard for many organizations across the U.S.

We suggest and hope that you will read this Acknowledgement at all UUCB services, meetings and gatherings. It is part of UUCB's continuing commitment to act on the side of justice for Indigenous peoples.

The Acknowledgement may sound familiar to you, but please check it out carefully, as we have made some changes based on recent research that we've done. A pdf version is also attached.

We welcome your comments.

with love and appreciation for our Beloved Community,

The Honoring Indigenous Peoples Group,

Mimi Bull, Carol Carlisle, Ann Harlow, Lynne Henderson, Don Klose, Wyndy Knox Carr, Helen Tinsley-Jones, Ann Wardell, Julie Winkelstein, Rev. Michele Collins

		<p>Also, committees can only use UUCB letterhead if approved by the Board (immediate needs can be sent to Beth for email, per bylaws).</p> <ul style="list-style-type: none"> • Pine Crest School has been given a Notice of Nonrenewal. They have not met their financial obligations to UUCB even after we gave them huge Covid discounts and forgave months of rent. We have agreed to extend their lease through the end of July if they start paying off their debt, otherwise they will need to vacate by the end of June. We have opened discussions with another school interested in that space but are not in contract. • Policy Governance decisions awaiting Board: UU External Relations Rep (UUA, Regional, PWR), IT Security, Coffee Hour Ownership, Homeless/Houseless resources
<p>Faith in Action (Social & Environmental Justice)</p> <p>Sustainability (Preserving and enhancing UUCB's fiscal and physical assets)</p>	<p>Events & Calendar</p>	<ul style="list-style-type: none"> • Next Bay Area UU Zoom Meetups is Tuesday, April 20th at 4 pm focused on sharing what each congregation is doing in their Social Justice work. Everyone encouraged to participate in everyone else's events. • Rental requests increasing. Outdoor events are being booked now. • Contra Costa Chorale, long time renter, will begin holding rehearsals in the main parking lot on Saturdays starting next week. They will not need an Event Host.
<p>Community (People are loved, valued, & connected)</p>	<p>Safety & Security</p>	<ul style="list-style-type: none"> • Opening Taskforce (OTF) is hosting a Town Hall for group leaders on the 17th. We are in Phase 2 and working on protocols for outdoor meetings once the bathroom modifications are done. • All staff and lay leaders that previously had codes and/or keys to the doors have received a Trusted User agreement explaining our expectations. Most of them have been signed. • Safety is a weekly standing agenda item at our UUCB Staff meetings. No concerns raised at last meeting.