

Unitarian Universalist Church of Berkeley
Board of Trustees Meeting Agenda
Wednesday, March 4, 2026

Via Zoom: <https://zoom.us/j/91070175965?pwd=d2FUcWZCQjYzVEF2MFZabWJQVRRrUT09>

7:15 1. CALL TO ORDER & OPENING RITUALS

- a. Welcome new Board members
- b. Chalice reading & lighting – Carla McCasland
- c. Board Covenant reading- Helen Toy
- d. Land Acknowledgement Statement –Michael DeWitt
- e. Widening the Circle Statement – Lisa Maynard

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 information/discussion/action

- a. Approve agenda
- b. Approve February 4 and 22, 2026 Board Meeting minutes
- c. Accept for congregational approval the minutes of the February 22, 2026 congregational meeting
- d. Accept Operations Director’s report

7:25 3. MINISTER’S REPORT

7:35 4. ANNOUNCEMENTS/LISTENING

- a. Board or staff announcements:
 - Pacific Western Region Regional Conference “Rising Resilient” April 10-12 in Sacramento. <https://www.uua.org/pacific-western/calendar/pwr-uua/rising-resilient>
UUCB leaders are encouraged to attend.
- b. Board Listening Presence
- c. Congregants who wish to speak to the Board on agenda items or other matters.

7:45 5. INFORMATION/DISCUSSION/ACTION ITEMS - Break @ 8:30 PM, if needed

- a. Welcoming New UUCB Members
- b. Treasurer’s report with December 31, 2025 balance sheet and cash available schedule, preliminary information regarding an upcoming Finance Committee recommendation on disposition of a recent bequest, and recommended action to appoint Anita Mermel as a second trustee for the Calkins Trust.
- c. Board Orientation & Board Retreat
- d. Board Assignments; Board Listening Presence
- e. Board Committee Liaison Sign-ups
- f. Beacon Article Ideas - April Beacon article – Beth Jerde

8:50 6. BOARD COMMITTEE MEMBER/LIAISON REPORTS

9:05 7. CLOSING COMMENTS

9:10 8. ADJOURNMENT

Aspirational Covenant of the UUCB Board of Trustees

Approved September 2019, updated April 2025

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;
- 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 our preconceived notions and updating our previously-held beliefs; and
- To come to decisions we all feel we can support while recognizing diverse views.

Land Acknowledgement Statement

As we begin, we want to acknowledge that this church occupies land in Huchium, the unceded territory of the Chochoenyospeaking Ohlone people. We understand that we continue to benefit from the seizure and occupation of this land. We acknowledge and embrace our responsibility to take restorative action. We affirm that this is deeply felt and commit our congregation to be in right relationship with Indigenous communities, aligning in solidarity, supporting Indigenous projects, and caring properly for the land.

Widening the Circle Vision Statement

We, the trustees of UUCB, commit ourselves to championing racial justice embodying anti-racist practices, and confronting and dismantling white supremacy culture and all forms of oppression (including but not limited to racism, sexism, ableism, homophobia, transphobia, classism, ageism, xenophobia and religious oppression (including anti-Semitism and Islamophobia) in everything we do.

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.

**Unitarian Universalist Church of Berkeley Board of Trustees Meeting
Wednesday, February 4, 2026
Meeting Conducted via Zoom Video Conference**

Minutes – Draft

ATTENDEES

Voting members: Michael DeWitt, Kay Fairwell, Kristen Jensen, Beth Jerde, Carla McCasland, David Rosales, Pier Sun Ho, Helen Tinsley-Jones, Helen Toy

Absent: None

Ex officio members: Rev. Marcus Liefert, Selene Fabiano (Secretary), Lisa Maynard (Treasurer), Janae Heard (Operations Director), Liesl Dees (Intern Minister)

Visitors: Ryan Devine, Lynn Hammond, Anita Mermel Marta Tobey

A quorum being present, the meeting was called to order by Kay Fairwell, president, at 7:17 p.m. Kristen did the chalice lighting and reading, David read the Board covenant, Helen Tinsley-Jones read the land acknowledgement, and Pier Sun Ho read the Widening the Circle Vision Statement.

CONSENT AGENDA

A motion for the following (M Helen Tinsley Jones __/S_ Kristen Jenson_) passed unanimously:

- Approve agenda
- Approve January 2026 Board Meeting minutes
- Accept monthly Operations Director report
- Accept monthly Treasurer's report

MINISTER'S REPORT

There has been excellent attendance at our Sunday services. Thanks to everyone who has made our Sundays the way they are. Gratitude to the People of Color Caucus for last Sunday's service. The Pacific Western Region will be holding a Rising Resilient assembly in Sacramento the second weekend in April. Rev. Marcus is encouraging our leadership to attend and consider it as a leadership retreat. More information can be found here: <https://www.uua.org/pacific-western/calendar/pwr-uua/rising-resilient>

Rev. Marcus acknowledged the request for facilities staff presence on Sunday morning. He and the staff are trying to balance the need for a sexton-type figure on Sunday morning with the need for facilities staff to take care of projects that have been delayed due to limited staff time. The current approach is for the teen childcare staff to take on some additional tasks on Sunday mornings. He recognizes that this isn't the same as having an adult staff present. Appreciation for Janae's work on the lease with the Good Earth School. The current five-year lease will be ending and the hope is to have a new lease in place by the end of March. Contractors will be starting work on the playfield!

ANNOUNCEMENTS/LISTENING

Board or Staff Announcements: None

Report from Board listening presence:

One person expressed wish that we could sell the Freestone property soon.

Congregants who wish to speak to the Board: None

DISCUSSION/ACTION ITEMS:

a. February Congregational Meeting Agenda, Tasks, and Roles

Quorum counters: Helen T-J, Carla

Reading land acknowledgement – Michael

Chalice lighter – Helen Toy

Slide creator – Pier

Request for changes to the February Agenda changes: use the new logo, add reports for the “Discernment Task Force , and the “Social Justice Council”

Motion to approve the amended agenda f (M - Michael – M; S- Helen TJ) passed unanimously

Assigned roles for the meeting

Quorum counters: Helen T-J, Carla

Reading land acknowledgement – Michael

Chalice lighter – Helen Toy

Slide creator – Pier Staff Recognition and appreciation – Helen TJ will buy roses; Carla will hand them out

Call for GA delegates – we need to have someone who will accept the names of people who want to be a delegate.

b. Budget Process Update (Janae or Lisa)

Will bring a preliminary budget to the Finance Committee meeting next week. It's helpful to begin this process early so there is time to make changes and updates before the next board

meeting. As is typical at this stage in the process, basic expenses seem to exceed the revenues. It's challenging to meet our stated goal of giving staff UUA-recommended compensation levels and cost of living increases when revenue doesn't always rise the same way.

c. Authority for Janae to Pay Freestone Expenses (Lisa)

We realized that even though Janae would be the point person for things at Freestone that need to happen now (e.g. contact with contractors and neighbors), she also needs spending authority so she doesn't have to come to the board to handle every expense. Lisa suggested that we authorize Janae to spend up to \$12,000 between January-June 2026. She hopes we won't need to spend all of it but there are numerous expenses that we want Janae to be able to address. Recent expenses include removing a tree that fell, repairing the fence where the tree fell, and repairing water diverters across the road that were damaged by the tree removers. We will also need to pay for brush control. Freestone expenses will be tracked and included in the conversation when the congregation is ready to decide what will happen with the property.

Motion (M- Pier /S- Kristen) authorize Janae to spend up to \$12,000 to support the maintenance of the Freestone property effective January – June 2026. Passed unanimously.

Michael Dewitt offered to provide a FAQ re information for getting on and off the property

d. Funds for GRIP Donation – Request for approval to use some of money from the Board Discretionary Fund (Lisa)

As Lisa Maynard outlined in a previous board meeting, GRIP was inadvertently not included in the 2025-26 budget due to a transition in UUCB leadership and lapse in communication following the change from having GRIP as the October Good Neighbor organization. GRIP was expecting a \$2000 donation. To fill the gap for this year, the Social Justice Council agreed to pay \$500 towards that amount. Lisa asked the board if they would want to contribute \$500-\$1000 from the as-yet-unspent \$2000 Board Discretionary Fund. She thought that she could find the remainder of the money to bring the GRIP donation to \$2000 without additional board approval.

Lisa and Janae hope to do budget information sessions in April during one of the Personal Theology times on a Sunday when another speaker is not scheduled.

Questions

Q: How much of the Board's Discretionary Fund was spent last year?

A(Lisa): It wasn't spent on board-related needs; however, some of the funds were used for the leadership retreat and for Rev. Kathryn's ordination.

Q: Is there a certain time by which GRIP is expecting the 2025-26 donation ?

A (Lisa): There's no specific time commitment but I'm sure they'd like it sooner rather than later.

Q: Is there a plan so this doesn't happen again in future years?

A (Lisa): Yes. The GRIP donation will be a line item on the FY26-27 budget. UUCB does already spend \$3000 to buy lunches for GRIP. The budget review committee does look at every line item so I'm not worried that this item will get left off.

Q: Will the donations to GRIP and to our partner church, and the Shuumi land tax be in the FY26 -27 budget?

A (Lisa): We're putting them in the draft budget. I would like to have a section of the budget for items that are owned by the congregation rather than by a particular group (e.g. the Shuumi tax, GRIP contribution plus the money for GRIP lunches, Transylvanian partner church)

Discussion

If you're new to the church, you wouldn't know the history of certain donations. It would be good to explain those line items for people who are interested when the budget is explained. Maybe the board could be the stewards for those line items to protect them and make sure they continue to be funded. Maybe we could label these donations "historical congregational support."

The board discretionary fund is for unexpected expenses so maybe we should keep some money in the fund for now. Maybe the board could give GRIP \$1000 now from the Board Discretionary fund. We could revisit this later in the year and if the board still has money in its board discretionary fund, we could contribute more to meet UUCB's promised \$2000 donation to GRIP.

Motion (M-Pier; S- Helen Tinsley-Jones) to authorize spending of \$1000 from the board discretionary fund for the GRIP donation. **Passed unanimously**

e. Nonviolent Communication - Beth Jerde

At the January WOWs meeting Julia Rogers provided a training session on Nonviolent Communication that was very effective. This might be a good training for all of UUCB as we can all use training on how to interact with other people

Discussion

There was discussion about how this might be done. Could it offered through Personal Theology? How could we reach a wider audience? This might be part of adult education and fall under Rev. Kathryn Jay's purview.

Rev. Marcus shared his perspective that this is a programmatic conversation and that the board's role is to look at objectives and communicate those clearly. The question for the board is do we have the structure in place to facilitate the kind of spiritual development that we need? Have we resourced the organization to allow that to happen? Rev. Marcus noted that UUCB does have adult spiritual development programs which could be developed; however, it is not the board's job to develop that program.

He also reminded board members that in addition to their role as board members, they are members of the congregation. If someone is passionate about something, they can take it on as a church member; they don't need to bring it to board for the board to take on.

f. **Certify Membership**

Certification with the UUA is done every year. Janae recently reported to the UUA that we have 311 members.

Rev Marcus clarified that certification with the UUA is separate from UUCB's annual review of our membership rolls. The latter is a responsive review after our stewardship campaign to see who has not made a pledge. We contact those people to see if they need a waiver. If we don't hear back from them, they are removed from the rolls.

The board asked Janae to find out from UUA what our allotted number of delegates to GA is this year. She will get that number from UUA and the UUA will provide the link to sign up delegates.

g. **Beacon Article Ideas - March Beacon article – Helen Toy**

Describe line items that we are going to be donating to every year.

BOARD COMMITTEE MEMBER/LIAISON REPORTS

Stewardship – Board members are encouraged to pledge before the February 22nd congregational meeting so their pledges can be included in the early pledge amount reported by the Stewardship Committee at that meeting.

Discernment Task Force - They have met twice. They facilitated the board's circle and are thinking about how to move forward with circles for the rest of the congregation; The next circle will be for the Freestone Committee (FC) which has identified the members they want to attend. The FC has requested that a member of the board who voted to sell Freestone come to their discernment circle. That meeting might not happen until March.

The Task Force is currently discerning the best process to move forward. They recognize that the desired outcomes for the different circles are not identical. As a result, different processes might be needed for different groups. The first phase is focused on listening and healing, not seeking solutions.

UUCB members have asked when are the circles going to happen and how long are they going to last. The Discernment Task Force (DTF) is working that out. It is important for the DTF to share what they are doing at the February congregational meeting. The group may need to grow in order to do the work they want to do. If you know people who would be good listeners/ good mediators, let Marcus know.

New members for committees – Kristen asked Victoria for names of people who might be interested in getting more involved in UUCB. She gave the name of someone who would be interested in the Endowment Committee if she could work with Anita; another name for Buildings & Grounds who will speak to Tom Tripp. Also looking for someone for HR

The Social Justice Council full report was in the packet. Very active groups in SJC_ civic action, equity in Berkeley schools, confronting racism, bridging for democracy, blessing bags.

First mtg for bridging for democracy will happen this Sunday.

Endowment Committee. Lisa Maynard reminded the board that Anita Mermel sent a statement to the board regarding her involvement with the Endowment Committee. Although she is termed out, she is willing, if the board approves it, to continue as a caretaker until there is a functioning EC.

Motion (M- Kristen; S- Helen Toy) to approve Anita Mermel to continue on the Endowment Committee as caretaker until there is a functioning Endowment Committee. Passed unanimously

CLOSING COMMENTS

The Board expressed its deep gratitude for the wise counsel and leadership provided by Kay Fairwell and Helen Tinsley-Jones who will be completing their board terms later this month.

ADJOURNMENT

The meeting adjourned at 8:45 PM

Respectfully submitted,

Selene Fabiano, Secretary

Unitarian Universalist Church of Berkeley Board of Trustees Special Meeting

Sunday, February 22, 2026

Minutes – Draft

ATTENDEES:

Voting members: Michael DeWitt, Kristen Jensen, Beth Jerde, Carla McCasland, David Rosales, Pier Sun Ho, Helen Toy, and Ryan Devine

Ex officio members: Rev. Marcus Liefert, Selene Fabiano (Secretary), and Lisa Maynard (Treasurer)

Not present: Karin Werner

CONVENE MEETING:

Board Vice President Pier convened the special meeting immediately following the adjournment of the Congregational Meeting.

RESIGNATION, ELECTION AND APPOINTMENT MATTERS:

The Board received and acknowledged the resignation from the Board from newly-elected Trustee Karin Werner.

By unanimous consensus the Board appointed Selene Fabiano to fill the newly-created Trustee vacancy for a period of one year, until the next Board election is conducted, in accordance with UUCB bylaws.

By unanimous consensus the Board appointed Beth Pollard as Board Secretary, for a period of one year.

M/S, Beth J./Helen, to elect Pier Sun Ho and Selene Fabiano as Co-Presidents. Motion passed unanimously.

M/S, Carla/Selene, to elect Kristin Jenson as Vice-President. Motion passed unanimously.

Co-presidents Pier and Selene adjourned the meeting at 1:35 p.m.



UNITARIAN UNIVERSALIST
CHURCH OF BERKELEY

Congregational Meeting Minutes

Sunday, February 22, 2026

DRAFT

1. Call to Order

Board President Kay Fairwell called the meeting to order at 1:06PM.

2. Convene:

- a. Quorum Count (15% of 311 = 46 members required). There were 89 members present.
- b. Chalice Lighting - Heley Toy lit the chalice while Kay did a chalice reading.
- c. Covenant Reading – read by the congregation
- d. Land Acknowledgment Reading – by Michael DeWitt

3. Consent Agenda:

Kay Fairwell noted that the following correction needed to be made to this meeting's agenda and to the consent agenda: Remove approval of April 27, 2025 minutes since those minutes were already approved at the May 2025 congregational meeting.

a. Adoption of corrected Agenda (Approval of the April 27, 2025 minutes was removed from the agenda since those minutes had already been approved at the May 2025 congregational meeting.)

b. Approval of May 18, 2025, and November 16, 2025 Congregational Meeting Minutes

Consent agenda was approved without dissension.

4. Staff Recognition and Appreciation

Rev. Marcus Liefert introduced and thanked our fabulous staff: the operations team; Minister of Congregational Life and Family Ministry, Rev. Kathryn Jay; intern minister Liesl Dees; the childcare staff; and the music department.

5. Presentation of Flaming Chalice Awards for Extraordinary Service: (Listed alphabetically by last name)

Cynthia Greenleaf – presented by Helen Tinsley-Jones

Phil Maynard – presented by Don Klose

Pier Sun Ho – presented by Beth Pollard

Sheila Tarbet – presented by Anne Wardell

6. Reports:

a. Stewardship Committee - Paul Hudson, Stewardship Co-Chair reported that 2026 stewardship campaign has ignited is already 60% towards our goal, with 1/3 of the

pledges in. On average, there has been a 12% increase in the per pledge amount, compared to last year. If you haven't pledged, please do so yet.

b. Discernment Task Force – See notes in the Slides created for the meeting that will be posted on the UUCB website along with these minutes.

c. Social Justice Council report by Cynthia Greenleaf. Written report will be on the website along with these meeting minutes

7. Board of Trustees:

a. Call for General Assembly Delegates - Melissa Rosales provided a lot of information about General Assembly and how to get involved. See notes in the Slides created for the meeting that will be posted on the UUCB website along with these minutes.

b. Recognition of outgoing Board of Trustee members Kay Fairwell and Helen Tinsley-Jones
Pier Sun Ho spoke on behalf of the board to thank Kay and Helen Tinsley-Jones for their amazing service.

c. Results of Board of Trustees Election – Michael Armstrong of the Nominating Committee announced that the following three board candidates Ryan Devine, David Rosales, and Karin Werner were voted into office.

d. Installation of Board of Trustees by Rev. Marcus Liefert

8. Benediction

9. Adjournment – The meeting was adjourned at 2:30PM

There will be a brief Board of Trustees meeting immediately afterward to elect Board officers.

Operations Director's Board Report

February 2026

- **New Members:**
 - Nancy Farwell
- **Average Attendance:**
 - In Person: 234
 - Online: 43

- **Finance**
 - The budget is still in progress. Additional discussions with the Finance Committee are needed before it is ready for presentation. However, it is progressing well as revenue and expense figures continue to be refined.
 - We will be receiving an initial disbursement from Lee Lawrence's estate of \$300,000 either in late February or early March. The Finance committee has had some discussion about the recommendation to the board for this income, but it has not been finalized. Lisa's treasurer report also references this disbursement in discussion about the Ministerial Housing Fund Loan.
 - Tax documents for the FUCB Pooled Income Trust have been filed and mailed for 2025.

- **Facilities**
 - Buildings & Grounds has been discussing upcoming projects, with lighting in the Social Hall being the next project we want to focus on. Peter is also looking for a used lift that fits into our 5-year budget amount to make this project easier and less expensive.
 - With the growth we have been experiencing, the groups wanting meeting space on Sundays has also grown, and we know it can be difficult for everyone to reserve space. We have updated Planning Center by adding the Music Room Office and by splitting the Safir Room into two rooms. With the divider in the Safir, that room can be used as two rooms for small enough groups, so we now have Safir - North and Safir - South. We hope this helps to

alleviate the lack of accessible space and provide for a couple more groups to meet on Sundays.

- **Other**

- Kathryn and Charis have been working with the staff to create a list of tasks that we would love to have volunteer assistance with during the week when staff is in the office. We are looking for volunteers to assist in a few key areas, including Office and Admin Support, Communications and Information Distribution, Facilities and Grounds Care, and Events and Hospitality Support. A system for volunteers to help with cleaning in the kitchen is also in the works. We are a growing community with a small staff, and support from volunteers is critical for our continued growth, sustainability and the success of UUCB. We will be ready to send out more information to the congregation soon, and anyone can sign up to volunteer their time and gifts.

March 2, 2026

To: UUCB Board of Trustees
From: Lisa Maynard, Treasurer

RE: Treasurer's Report for March 4 Meeting

I have two items to present for Board discussion this month (these are on our agenda), and one request for Board action.

- 1) Balance Sheet and Cash Available Report, as of 12/31/2025 (attached) - for discussion. This report is a new one created by our accountant. It includes a lot of numbers! I will explain and answer questions at our meeting.
- 2) Suggestion regarding the disposition of a \$300,000 distribution to UUCB from Lee Lawrence's estate (attached as Treasurer's Report, part 2) - for discussion. I will present this and answer questions at our meeting; I suggest reading it before the meeting if possible.
- 3) Request that the Board approve Anita Mermel as a second trustee for the Calkins Trust. Currently Anne Greenwood is the sole trustee, and we are fortunate that Anita has agreed to be a second trustee. The bank that holds the trust requires a statement from our Board in order to set anyone up as a trustee. Board members may recall both re-approving Anne Greenwood as trustee recently, as required by the bank when she requested a change in the investments for this trust, and approving the temporary extension of Anita's term on the Endowment Committee, until we are able to repopulate this committee.

Today's Mechanics bank balances are:

Checking, \$500,223.25 (includes the Lawrence distribution, just received)

Savings, \$156,245.88

Treasurer's Report, 3/2/2026 - part 2

I have presented the suggestion below to the Finance Committee via email, and expect it to be a topic of discussion at the Finance Committee's March 19 meeting. At that meeting, the Finance Committee will review the draft budget proposal for FY 2026-27, in order to make a recommendation to the Board regarding that proposal.

I am providing this information to the Board for discussion at the March 4 Board meeting, so that Board members have time to consider the disposition of the Lawrence bequest before reviewing the draft 2026-27 budget proposal, which will be presented at the April Board meeting.

Our Bylaws give the Board the responsibility for deciding what to do with gifts of \$10,000 and more, when the donor has not restricted the use of the gift.

Suggestion: Recommend to the Board of Trustees that the \$300,000 bequest from Lee Lawrence (initial distribution to UUCB from her estate) be used for immediate payback of the \$178,019.78 loan from the Board Designated Endowment to the Ministerial Housing Fund, with the remainder of this bequest distribution going to the Board Designated Endowment as new funding.

Proposed by: Treasurer

Initial Endorsements: Operations Director and Senior Minister

Reasoning:

- 1) UUCB Bylaws allow for loan repayment from unrestricted gifts:
9.1.4 Repayment of loans [from the Board Designated Endowment] may be made from gifts from donors that have not specified endowment for their gift, with a two-thirds vote of members present and voting in a called Congregational Meeting.
- 2) The congregational vote referenced above can be accomplished at the May Congregational Meeting, along with approval of the proposed operating budget for 2026-27.
- 3) If we pay back the entire loan using a portion of this bequest distribution, we can use all of the 2026-27 net income from the Lexington rental to supplement

our operating budget revenue, instead of first subtracting the budgeted loan installment payment. (In other words, this action will increase our net operating income).

4) If we pay the entire loan back during fiscal year 2025-26, we (the Board/ Congregation) can choose either to use all the net income from 2025-26 as current year revenue, or to pay a portion of that net income into the Board Designated Endowment as an installment payment. (We have been expecting this \$300,000 distribution since October; it might make sense to use that date in considering how much of an installment payment to make.)

5) This suggested loan payback would allow:

- a) Immediate increase of the balance in the Board Designated Endowment, by either the loan amount plus the remainder of the distribution (total \$300,000 increase), or the loan amount plus a portion of the distribution remainder. For example, the balance increase would total \$275,000, if the Board chooses to put \$25,000 of the bequest distribution into the current year revenue, as discussed at the 2/9/26 Finance Committee meeting.
- b) As stated in #3 above, an increase in available 2026-27 rental income revenue, to offset increased costs, aiding in presenting a balanced 2026-27 budget proposal.
- c) As stated in #4 above, a possible increase in available 2025-26 rental income revenue, to help offset unanticipated cost increases (such as staff health care benefits, utilities).

6) Our aim is to provide reliable annual income to support UUCB's operations. Although we do receive significant income from space rentals for events, we want to reduce our reliance on this intermittent income. We consider it prudent to rely primarily on:

- a) Pledges and unpledged contributions from congregants;
- b) Rental from a multi-year lease to the preschool, and (at least currently) from the two El Cerrito houses;
- c) Annual draws from endowment funds.

7) We have been informed of additional bequests that will allow us to increase the balance of the Board Designated Endowment even further. The loss of an immediate small increase to the BDE (approximately \$15,000 annually) will be more than offset by these bequests, which we imagine will arrive during 2026, as estates are settled. The larger balance in the BDE will in time allow increased annual draws to provide income supporting our operations (including maintenance).

Background:

Keep in mind the history:

- a) The generous gift of the Lexington house required an expenditure of approximately \$245,000, in order to pay off the mortgage on that property and complete repairs and renovations to make the house comfortable/appealing to a future minister or tenant. (Recall that having a mortgage on a rental income property would adversely affect UUCB's income tax standing.)
- b) The use of the Ministerial Housing Fund (MHF) to provide the capital necessary was planned openly; the Board approved the plan and was kept informed of the expenses.
- c) Our called minister was given several options regarding housing: occupy the Lexington house; continue living in his own house and receive a housing allowance; take a housing loan from the MHF. When he chose to remain in his own house, the other options remained open. UUCB had an obligation to respond with a housing loan when he made that request several months later.
- d) The negotiating team, Board and Congregation all approved replenishing the MHF with a loan from the Board Designated Endowment.
- e) The original plan for the BDE loan involved annual loan installment payments equal to all annual net income from the Lexington house.
- f) Last May the Finance Committee, Board and Congregation all approved reducing the 2025-26 loan repayment installment in order to support a larger allocation for buildings & grounds repair and maintenance.
- g) All of the decisions and actions above were made with attention to our Bylaws. UUCB is fortunate to have received generous gifts over many years, to possess assets which allow both security and some flexibility, and to have staff and leadership who approach the use of those assets with both care and creativity.

Unitarian Church Balance Sheet		12/31/25	Unitarian Church Cash Available Schedule		12/31/25
Cash			Cash		
1010 Mechanics Checking		205,228	Cash per Balance Sheet (Mechanics + Schwab)		581,889
1025 Mechanics Savings		149,270			
1029 Schwab		227,391			
	Total Cash	581,889	Less: TRNA Restrictions & Obligations		
Prepaid Expenses			3350 Small TRNAs & Set Asides (Ladd Griffith, Endow Maint, etc)		(281,457)
1400 Prepaid Expenses		3,646	3011 Cope Additional		(26,000)
			Total TRNA Restrictions & Obligations		(307,457)
Cash & Receivables Tied to Specific TRNA Accounts:			Cash Available After TRNA Obligations		274,432
1500 Notes Receivable (TRNA 3011)		375,000	Add: Short-Term Receivables		
1525 Calkins Trust RBC (3110)		376,107	Accounts Receivable		0
1540 Calkins Trust - Payable to UUSC (3110)		(45,821)			
1555 Rev Boeke Vanguard Pooled Income Trust (3121)		39,620	Less: Short-Term Payables		
	TRNA Bank Accounts	744,906	2000 Accounts Payable (A/P)		(9,832)
U.U. Common Endowment Funds:			2800 Credit Cards		(8,653)
Unrestricted			2100 Salaries Payable		(28,059)
1520 UUA-Board Designated Endow 998 (3200)		644,891	2300 Retirement Payable		(10,595)
Restricted			Total Short-Term Liabilities		(57,139)
1560 UUA-Anna Spatz 265 (3130)		77,929	Cash Available After Short-Term Receivables & Payables		217,292
1515 UUA-Armstrong Garden 270 (3160)		19,100	<u>Adjustments for Cash Paid or Received in Advance</u>		
1590 UUA Building Maintenance 275 (3150)		682,271	add: 1400 Prepaid Expenses		3,646
1510 UUA-Donor Restricted Pooled 295 (3024,25)		430,340	less: 2900 Deferred Rev / Prepaid Pledges (3105)		(26,600)
1070 UUA-Kay Davis Memorial 115 (3179)		150,233	less: 2950 Prepaid Rent Revenue		(60,526)
1050 UUA-Lawrence Lecture 155 (3170)		75,877	Total Adjustment		(83,480)
1570 UUA Wm. Morgan 300 (3139,40)		39,289			
	UUCEF Bank Accounts	2,119,931	*** Cash Available Had Cash NOT been paid / received in advance		133,812
Fixed Assets			Less: Long-Term Liabilities		
1600 Fixed Assets		6,334,211	2200 Vacation Payable		(25,294)
1701 Accumulated Depreciation		(3,271,037)	2600 Rental & Reservation Deposits		(12,757)
	Net Fixed Assets	3,063,174	2700 School & Lease Security Deposits		(32,900)
	Total Assets	6,513,546	Total Long-Term Liabilities		(70,951)
Liabilities			Final Net Cash Available After Long-Term Payables		62,861
2000 Accounts Payable (A/P)		9,832	Reconciliation of Unrestricted Net Assets to Net Cash Available		
2800 Credit Cards		8,653	Unrestricted Net Assets		62,861
2100 Salaries Payable		28,059	Final Net Cash Available (From Above)		62,861
2200 Vacation Payable		25,294	Difference		0
2300 Retirement Payable		10,595			
2600 Rental & Reservation Deposits		12,757	Restricted: Ellis, Ladd Griffith, etc		
2700 School & Lease Security Deposits		32,900	110 Ellis Music (3152)		31,123
	Total Payables & Deposits	128,091	120 Freestone Restricted (3153)		5,338
Liabilities: Restricted Revenue			200 Peace Fund (3151)		7,448
2900 Deferred Rev / Prepaid Pledges (3105)		26,600	230 Partner Church (3141)		1,095
2925 Prepaid Chalice Camp Rev		0	310 Ladd Griffith (3254)		168,266
2950 Prepaid Rent Revenue		60,526	335 Special Offering Collections (3181)		8,115
	Total Restricted Revenues	87,126	350 Ministers Discr Fund (3182)		16,630
	Total Liabilities	215,217	490 Endow Maint (3262)		17,348
Unrestricted Net Assets			573 Widening the Circle (3157)		4,315
Unrestricted Net Assets		62,861	620 Social Justice (3156)		4,414
			621 Nancy Kelly (3158)		17,363
Restricted: Cope MHF, Calkins, Rev Boeke:			Total		281,455
3011 Cope MHF (1500)		375,000			
3011 Cope MHF (1500) Additional		26,000			

3110 Calkins Char Rmdr Trust RBC (1525,1540)	330,286		
3121 Vanguard Pooled Income Trust (1555)	39,620		
Total	770,906		
Other TRNAs			
3350 Small TRNAs & Set Asides (Ladd Griffith, Endow Maint, etc)	281,457		
Total	281,457		
U.U. Common Endowment Funds			
3300 UUCEF Net Assets	2,119,931		
Total	2,119,931		
Fixed Assets			
3400 Fixed Assets, Net of Depr	3,063,174		
Total Net Assets	6,298,329		
Total Liabilities & Net Assets	6,513,546		
Reconciliation			
Total Assets	6,513,546		
Total Liabilities & Net Assets	6,513,546		
Difference	0		

2025 Board Assignments																
Beacon Articles	April Edition	May Edition	June Edition	July Edition	Aug. Edition	Sept. Edition	Oct. Edition	Nov. Edition	Dec. Edition	Jan. Edition	Feb. Edition	March Edition				
Due Date:	3/15/26	4/15/26	5/15/26	6/15/26	7/15/26	8/15/26	9/15/26	10/15/26	11/15/26	12/15/26	1/15/27	2/15/27				
Beacon Articles are due by the 15th of the month to Beacon@uucb.org	Beth J	Carla M	Kristen J	Selene F	David R	Michael D	Helen Toy	Carla M	Beth J	David R	Ryan D	Helen Toy		Beth J		
Max word count: 450														Carla		
														David		
Listening Presence for month	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.		Helen T		
Contact info by 15th of prior month to Beacon@uucb.org	Helen Toy	Helen Toy	Helen Toy	Helen Toy	Helen Toy	Helen Toy	Helen Toy	Helen Toy	Helen Toy	Helen Toy	Helen Toy	Helen Toy		Kristen		
														Lisa M		
														Michael D		
Chalice Lighting & Reading	Carla M	Kristen J	David R	Selene F	Beth J	Helen Toy	Ryan D	Lisa M	Pier SH	Beth P	Michael D	Kristen J		Pier		
														Ryan		
Read Covenant	Helen Toy	Carla M	Kristen J	David R	Selene F	Beth J	Helen Toy	Ryan D	Lisa M	Pier SH	Beth P	Michael D		Selene		
Read Land Acknowledgment	Michael D	Helen Toy	Carla M	Kristen J	David R	Selene F	Beth J	Helen Toy	Ryan D	Lisa M	Pier SH	Beth P				
Read Widening the Circle Statement	Lisa M	Michael D	Helen Toy	Carla M	Kristen J	David R	Selene F	Beth J	Helen Toy	Ryan D	Lisa M	Pier SH				

BOARD MEMBER COMMITTEE & LIAISON ASSIGNMENTS
2026-2027
DRAFT

Per Bylaws or Congregational Action	Composition	Board Member(s)
Bylaws Review Task Force	Convenes every 3 years; no more than 2 Board members; total membership = 5. Updated May 2025	Will be needed by beginning of 2028
Nominating	9 members + VP	Kristen Jensen

By Board Policy (In Governance Manual)	Composition	Board Member(s)
Audit	3 members, includes at least one Board member who is not the Treasurer	Michael DeWitt
Awards	Past presidents + VP as ex officio	Pier Sun Ho
Endowment	3 members + Treasurer as ex officio	<i>Folded into Finance, for now</i>
Finance	Treasurer + 1 member	Lisa Maynard + Pier Sun Ho
Widening the Circle	Up to 2 Board members, ED, minister + 7 add'l members	WTC is currently on hiatus
Governance Manual	This was last updated 2-2024; When do we need to revisit?	

Program	Board Liaison
Appreciation	Carla McCasland
Chalice Circles	Kristen Jensen
Family Ministry	Carla McCasland
Music	Michael DeWitt
Program Council	David Rosales
Safety	
Social Justice Council	Helen Toy
Stewardship	Selene Fabiano
<i>Buildings & Grounds?</i>	