

UNITARIAN UNIVERSALIST FELLOWSHIP OF SAN DIEGUITO
BOARD MINUTES
OCTOBER 30, 2019

Meeting called to order at 1:35 PM.

Present: J Ballard, K Byrnes, VP D Gottdank, D Kiddy, R Macdonald, Rev T Perchlik, Pres. A Schuller

Absent: S Miller, L Giannelli Pratt

Guests: C. DeMar, A. Guralnick, A ALG McLeod, M Tuller

Check-in: each Director & Rev Thomas include work they have done on racial justice. **Action: All are asked to email Alana with RJ workshop they can attend.**

Sept Board minutes were approved.

Committee, Staff, and Treasurer Reports: attached. Discussion:

1. **Dreambuilders update:** CUP is in final stages. Only hold-up was # of amphitheater seats in the proposal, # was incorrectly entered, and has been corrected.
2. **RE Comm:** **Action: Duane asks us all to look at online reg form, and give feedback.**
3. **Timeliness of reports:** Alana asked that if reports not received by Sunday PM, that unless urgent, discussion will be postponed to next meeting. Reminders will go out 1 week in advance. All agreed.
4. **Treasurer reports:** prepared by Rich in Sarah's absence. Our usual format was not available to him.

OLD BUSINESS

1. **DRE Responsibilities:** Rev Thomas & Alison working on updating her job description to reflect expansion of her role she has taken on.
2. **Kitchen oversight:** Trent Ulm has agreed to oversee kitchen when used by renters
3. **Board Member Responsibilities:** policy to be amended to include: "Voting on Board matters may occur by email for time sensitive matters, or if there is unanimous agreement. Any voting that occurs outside of the usual meeting time will be recorded in the next meeting minutes." Motion second, and vote to approve to amend as written. **Action: Jill will amend policy.**
4. **Kitchen Policies:** Kay sent us revised policy and manual. Discussion deferred.
5. **Board and RE Committee meeting:** Saturday Nov 2, 9-10:30. Rev Thomas will facilitate and Sarah Millsbaugh, UUA Pacific Western Congregational Life Staff will observe.
6. **Pet Policy:** amended after consulting Church Mutual Insurance. Motion, second and vote to approve revised policy (attached)
7. **Membership Information Sheet:** in process, postponed until Membership Coordinator starts.
8. **New Rental Rates:** Rich has updated website
9. **FEMA grant:** paperwork in full swing for receiving funds and beginning the process of installing upgrades. Dreambuilders will be asked to be part of this process.
10. **Sunday Services policy:** approved by email vote (attached).
11. **UU info card:** final draft presented by C DeMar. Motion, second, and vote to approve.

NEW BUSINESS

1. **Settled Minister Search Committee (SSC):** Alisa Guralnick and Mark Tuller presented requests:
 - Compensation analysis received (attached). SSC recommending \$100,000 as minimum salary. Discussion ensued with competing concerns of how to attract the best candidates, and how to fit into budget. Decision needed by Nov 15. **Action: Special Board meeting to decide settled minister salary Nov 6 2:00 PM**
 - Congregational Record will be sent to Board for review this week. **Action: Board to review and send back to SSC within 1 week of receipt.**
2. **FEMA Document:** Motion, second and approved to approve the Governing Body Resolution (attached) listing Alana, Sarah Miller, and Ron Demuth as authorized agents for Nonprofit Security Grant Program.
3. **Reserved parking space:** Motion, second, and vote approved to auction second vacant reserved parking spot in lower lot (1 of the 2 spots did not sell in spring auction)
4. **Authorized Check Signer Policy:** submitted by Finance Committee. Motion, second, and vote approved new policy (attached)
5. **Special Collection Fund surplus:** used for Generosity Sunday. \$2212 has accumulated over years from funds that were not fully paid out, now impossible to trace intended recipients. Discussion of options: give to Social Justice, divide among organizations, or absorb into General Fund.
 - Motion, second and vote to approve: Transfer balance of Special Collection Fund to General Fund.
 - Motion, second, and vote to approve: New procedure will be that, after dispersal of surplus, all money in account each month will be paid to the Gen Sunday recipient of that month. Any funds coming in late will go to the next month's recipient. The fund will thus be zeroed out each month.
6. **General Fund Deficit:** \$21,000 deficit is due to unpaid pledges since 2015/16 (see attached). The deficit was \$37,000 until Sarah Miller contacted all individuals and many were paid. Cash reserves are also in deficit. Letter was received from Finance (see Finance report) with recommendations that we must raise the money or lower expenses to close this deficit. Discussion of how to address. Several Restricted Accounts have unused funds:
 - Special Collection (see #5 above).
 - Youth RE- **Action: \$2300 added in error last year to be transferred to GF.**
 - Art Fund- \$500 leftover from class last year **Action: to be transferred to GF.**
 - DeBenneville Pines- \$4700 **Action: Dale to confirm with Chris Faller & Betsy Gilpin that this money is not promised elsewhere.** Motion, second and vote to approve : if funds not owed, transfer balance to GF
 Other sources of funding:
 - Building & Grounds has \$11,000 in reserves, plus \$6000 in budget to add this year; Motion, second and vote to approve to **move \$3000 from B&G Reserves to GF**
 - Social Justice has \$8800 in reserves, and \$5000 budgeted this year. **Kay will ask R Sales where this money is intended to go.**
 - Fun & Fellowship: **Motion, second, and carried: \$500 of budget will go to GF**
 - **Action: Alana & Jill will draft letter to congregation explaining situation and asking for donations.**

All future finance reports will be on cash basis, and unpaid pledges will be written off at the end of the year after a reasonable attempt to reach those in arrears. We need to consider discounting expected pledges by 5% in future budgets to allow for non-payment.

7. **Stewardship Steering Committee revised P&P:** sent to board. Discussion postponed

8. **Worker's Comp for caterers or other contractor's employees:** We will follow Church Mutual recommendation that anyone working on our site who has employees be covered by Worker's Comp and provide UUFSD with a copy of their policy that names & covers employees.
9. **Additional FEMA grant:** R Demuth is applying for an additional \$200,000 in grant funds that have become available for site security. Any proposed work needs to be coordinated with Dreambuilders so that it doesn't interfere with Capital Campaign improvements.

Meeting adjourned 4:15 PM

Respectfully submitted by Jill Ballard, Board Secretary

Next meetings: Special meeting to decide minister salary Wed Nov 6 @ 2:00 PM
Regular meeting: Wednesday November 20 @ 1:30 PM

BOARD LIAISON & STAFF REPORTS
October, 2019

MINISTER

Overview

There is a lot going on. The congregation is full of positive and hopeful energy. Anxiety levels are fairly low. Tensions remain, especially around the Children's program and the meaning of our commitment to being "intentionally diverse." I am very confident that these tensions are normal and can be sources of creativity rather than division.

Above all, as a Board, we need to help the congregation get a hold of its finances. We also need to continue our work on organizational management. I will describe these challenges in the section below titled "Work With Board."

Interim Ministry Tasks

The Transition Support Team is- Lisa Shaffer, Susan Griswold, Al Braun. Their basic task is to help me help you all, as a congregation, "look back, look around and look forward." We chose the name "Vision and Voices" as more invocative of what we are trying to do than "Interim Work." For the section we are planning a workshop for November. We plan to hold another workshop in January and a third in March.

Looking Back: "Vision and Voices: Looking Back" event is the center of the first stage. To avoid competition with the many Settled Search Cottage Meetings, we rescheduled this event from September to November 17. This is a little late but still valuable for helping move us forward by looking back. Betsy Gilpin and I are working to allow the Art Fair to also happen on that day, concurrently.

Looking Around: The work of this stage is underway, in part because of the Ministerial search process. Our core workshop by the Transition Support Team and I will take place in late January or February. This will be titled "Vision and Voices: on Looking Around" and will use Appreciative Inquiry methods for assessing our strengths and active dreams.

Looking Forward: We are planning on a Vision and Voices workshop for this in March. It will feel like a follow up to the workshop for Looking Around.

Work with Board

Conversation on Family Ministry

I am looking forward to our gathering on November 2, from 9 AM to Noon. My plan is to help us all name the sources of tension, to understand the differing understandings of those sources and then imagine ways to resolve those tensions. I am pleased that my friend, Sarah Gibb-Milspaugh will also be there as witness and mirror.

Financial Management

There are multiple layers of financial management that are being restored in the Fellowship. The largest long-term issue for all of us to face together is the mis-match total between expenses and income that have caused us to drain our reserves. My job is to understand and encourage this work. I want to thank Jill for the financial management work she began long before I arrived and continues to this day. We have a great Treasurer, Sara Miller, who is doing good work. And Rich McDonald is also

doing good work, as part of the Finance Committee. That committee is beginning to make useful recommendations AND we have a new Stewardship Steering Committee to help manage the income side of the equation. The job of the Board is to coordinate all of that work.

Capital Improvements

Meanwhile, we have some big not-annual-budget expenses coming up. My job is to understand and help communicate what is happening with these projects.

Solana Beach will approve our Permit for capital expenditures (hopefully) by the end of the year. Then we will need to work out the details and new cost estimates with our architects. Then we will be ready to find contractors and begin spending the big bucks. We have money set aside and some money still to come in (including Spirit Level Grant money) for our Capital Campaign. I am certain these projects will eventually entail more fund-raising.

At the same time, we have the Federal Emergency Management Agency (FEMA) Grant that must be implemented.

It has long been my experience that when a congregation decides to do something it will find the money to do it. This applies to the annual budget or a special project. However, it must be the congregation, not just the leadership that decides; and, the congregation will only decide to do something and to fund it if they have confidence in their leadership to manage things well.

Volunteer Management

Our by-laws say that the Board creates committees, but says very little about how they are managed. Some of that is outlined in a few of our Policies. It would be good for us to develop a multi-layered approach in a policy outlining the relationships between Congregation, Board, Committees, "Task Forces" and "Working Groups." Let me know how you want me to help you with this work.

Work with Committees and Groups

Worship Committee

This small group meets to coordinate and shape the whole of our congregation's worship life, including oversight off the Worship Associates program. There are three people on this Committee besides me. The lion's share of worship creation is done through the Worship Associates. This is a healthy way of organizing this work.

Settled Minister Search Committee

I have had little to do with their Cottage Meetings but continue to be available to them as an advisor and to help them coordinate with others. In the schedule: they are working on the Congregational Record for the Fellowship and I am working on my Ministerial Record. Note that the Fellowship Website will be an important avenue for those Ministers gathering information about you all. So, I am suggesting some updates and content changes to your Web Master, (Rich M.)

Personnel

Dana Frieauf, Robin Sales, and I have chosen our new Membership Coordinator: Mitsy Kuncolienkar (kuun-coly-en-kar). Mitsy is an outgoing person and has a good grounding in both corporate culture and in a religious community. I am her direct supervisor. She will be a valuable presence this year.

I expect to do a formal evaluation of all Staff members from February to May.

Path to Fellowship

Betsy Gilpin runs these programs and I participate with them as much as possible. Personnel and I have re-written Mitsy's Job Description so that she will focus on helping develop the path from Visitors to Friends and Members. Mitsy and I will create parallel greeting/involvement pathways and coordinate these with Betsy's work.

Path to Service

I have led three of the four sessions of "Serving With Grace: Service as Spiritual Discipline."

Pastoral Care – A good group that is doing vital work to enhance and manage the Fellowship's Caring Ministry.

Stewardship – The Steering Committee meets on my day off, so I work to keep informed as to what they are doing.

Sacred Circle Facilitators – This is a great group running a vital and well-crafted program spanning several groups. I enjoyed being part of the All Fellowship Sacred Circle.

Note that you have other Adult programs but these are not created in any consistent way. For instance, we are doing two Anti-Racism workshops and a session on The History and Future of Race and UU. These are being created through the Racial Justice Task Force.

Dream Builders/Capital Campaign – I attend the meetings of this group. My job is to help communicate their work and help them coordinate with others. I have a special desire to make sure that their process is transparent and clear.

Building and Grounds – I plan to participate in the next work-day. I am very invested in the Minister's Patio furniture project.

Social Justice – There are several loosely connected groups working on helping our people get involved in racial justice and anti-racism work, environmental sustainability and climate change work, and anti-gun violence advocacy (etc.) I attended an inspiring Standing Up For Racial Justice (SURJ, pronounced "surge") group meeting.

Fellowship Magazine- I wrote a lead article and had a new photo taken as part of the Fall edition of this publication.

Work with Staff

I lead bi-weekly Staff Meetings with Alison A.L.G. McLeod, Chris Lehman, Tracey Weiss.

All Other Staff- I have decided that I am the direct supervisor of the Set Up employees. Chris is direct supervisor of Joe Cantrell, our lead Sound Technician. Alison is direct supervisor of our Child Care workers. Tracey acts as our primary contact with our custodial contract workers.

Other Details

My beloved wife and friend and wife, Amy K. Genova, will be visiting from November 1 through November 6. I will travel to the Pacific Northwest on November 25. Though my flight back is early on December 3, I will begin responding to email and preparing for worship on Dec. 1.

My Winter Solstice break is from after worship on the evening of December 25 to January 7. The first half of that is Vacation, the second half is Study Leave (look to our contract to discover the difference between the two.) As always, when on Vacation or Study Leave I will only answer calls from Alana or Tracey and will limit my email response to only urgent AND essential matters.

I have had meetings with the local UU Ministers Cluster, and spent an hour with Reverend Ann Hines talking about her ministry with you all.

I continue my regular physical health and spiritual health practices.

Rev. T Perchlik, Interim Minister

**CONGREGATIONAL ADMINISTRATOR
MEMBERSHIP STATISTICS**

Total number of members: 222

Members emeritus: 7

Pledging friends: 17

Friends: 50

10/28/19 - Total of members, members emeritus, pledging friends and friends: 296

SUNDAY ATTENDANCE

Date	9:00am	11:00am
Sep 15	41	101
Sep 22	71	110
Sep 29	47	109
Oct 6	41	115
Oct 13	59	113
Oct 20	41	107

INACTIVE MEMBERS

Do we have a policy/committee for keeping in touch with members who have fallen away? I emailed a formerly active friend to see how she's been. She mentioned that I am the only person who has reached out to her since she became more homebound. A call or visit from someone in the Fellowship I think would go a long way to lifting her spirits and encouraging her to get out more.

TOTAL MEMBERSHIP

You will notice that the total Membership has gone down. At the urging of the Finance Committee we have done some “house cleaning” of those members who were behind on, or did not make, any recent pledges. This has affected our total.

T Weiss

DIRECTOR OF RELIGIOUS EDUCATION

These are the **averages** of attendance numbers for Sept-mid October.

Class	1st Service Averages	2nd Service Averages
Childcare	6	4
Prek-K	2	-----
1st-3rd	6	-----
K-3rd	-----	3.5
4th-6th	2	2.5
YRUU/JRUU	-----	13
Youth Group Tuesday Nights	16	

- The average amount of students attending on a Sunday is 39.
- Our youth group is averaging 16 per Tuesday.
- There are 72 students registered with paperwork for RE.
- There are about 10 that I have not gotten official registration on which brings the unofficial number to 82.
- **Pastoral Care** is a session that lasts about an hour. (The numbers are what I have provided during Sept-mid Oct):

Youth	Young Adult	Adult
16	4	20

- Emerging Adult Group will start in November.
- OWL for 4-7 year olds will start in November.

1. The RE program went to North County Pride Parade and gave out “Mom and Dad” hugs. It was hugely successful and we are planning for it next year already.
2. We are doing Fill A Belly right now and have all but 2 slots filled!
3. A designated teacher from the class on Sundays sends an email to the parents of the children in the classroom. Our Childcare person is doing a mini newsletter and I encourage you to check out the latest one here: https://drive.google.com/file/d/1lhw1FCD1UZH2rot-bYiUL-RxnU_Okdf7/view
4. I have been thinking deeply about the difference of what a Director of Religious Education does, and how my position has changed organically over the years to more of a Minister of Religious Education. I am currently making a list of what I do, and a list of what a “typical” director of a program does, with the help of Reverend Thomas. We believe that this will be very helpful in understanding more fully what my role is at the Fellowship and within our Unitarian Universalist movement.

A McCleod

DIRECTOR OF MUSIC

1. Byrht has begun training on the Founders' Hall sound system and ran simple sound in there this month. He and Derek will be training on both systems going forward. We are rolling along with trainings on the Simplified system as well.
2. A children's/youth choir has begun. They are planning to sing at the first service on Christmas Eve. Neither Katie nor Lynne are available to play on Christmas Eve. I am cultivating a new young substitute pianist, Emmanuel Diaz, who has agreed to play
3. The keyboard has been fixed. Thanks to Rich Macdonald for taking it all the way to La Mesa. The Baldwin in Founders' Hall will be looked at this week.
4. Thanks to Vicky Newman for organizing Drew Massicot's sing-a-long 10/26.
5. Many dedicated, skilled musicians continue to provide quality music for services. I am grateful for all.

C Lehman

BUILDINGS & GROUNDS

Nothing to report.

D Gottdank

DESIGN REVIEW

Nothing to report.

D Gottdank

DREAMBUILDERS

- Members of the board will be attending the November DBC meeting to discuss implementation of the FEMA grant.
- Several improvement projects brought to the committee by Irv were discussed via email. The consensus is that these are more likely Buildings and Grounds Committee projects, not part of the capital campaign. Further discussion may follow.

D Gottdank

ENVIRONMENTAL JUSTICE

Capretz's 10/27 presentation on San Diego's Climate Action Plan

Nicole Capretz gave a great presentation this past Sunday. Nearly 50 people showed up, most from UUFSD. We also got a few people from the community, including Terry Gaasterland, who is on the Del Mar City Council and a Professor at Scripps Institute of Oceanography. Capretz suggested that we write/email/call our SANDAG representatives, urging them to support 5 Big Moves, a bold new vision for public transportation. Since 1990, our transportation emissions have risen 40% overall, and 5% per capita. This is due to the fact that public transportation is very limited and people have little choice in how they get to work/school. You can learn more about 5 Big Moves here: <https://www.sdforward.com/mobility-planning/5-big-moves> Here is the link to the SANDAG board, so you can find out who your representative is: <https://www.sandag.org/index.asp?fuseaction=about.board>

Compost Bin : Big thanks to Andi MacLeod for setting up the compost bin, and Duane Kiddy for helping. It is now up and running

LColban/L Giannelli Pratt

FINANCE

At the Finance Committee meeting on October 21, 2019, the committee determined that it needed to make several recommendations to the board.

After careful analysis of the Fellowship's cash position, we find that we are short in excess of \$21,000 in cash. This is primarily due to an accumulation of uncollected pledges over the years.

These uncollected pledges should have been written off at the end of each fiscal year and the balance sheet corrected accordingly. However, since this wasn't done, we will need to take several steps to correct this.

First, the exact amount of shortfall needs to be established as of the end of the last fiscal year.

Second, the budget will have to be adjusted in two ways. The board will need to cut expenses and/or increase revenues to help pay down the shortfall. The FC estimates it could take 4 to 5 years of sound management to pay off the entire shortfall. Obviously, the more we can increase revenues, the less the negative impact to the budget will be. We need to begin immediately to look at spending and where we can make appropriate adjustments.

The FC will supply financial statements to the board on a cash basis going forward. In the past, we have presented both cash and accrual based P&Ls and Balance Sheets. This makes for confusion and this change in reporting will help the board better understand the Fellowships actual financial condition.

We unanimously approved a motion to have the Endowment committee open a separate account to collect and keep the Endowment's funds. We also unanimously voted to put the Capital Campaign Funds in a separate set of Vanguard investment accounts. We are asking that this memo serve as the formal announcement to the board of the Finance Committee's actions.

Because UUFSD co-mingles its multiple restricted accounts in its bank account, the chance for mislabeling gifts, pledges and other income is fairly high. It is for this reason that we have decided to sequester in separate accounts the two above mentioned funds.

C Butler, Finance Comm Chair

KITCHEN

Draft of kitchen policy is complete. To be forwarded to Board
K Byrnes

NOMINATING/LDC

- It was decided to not hold the LDC Bruch this fall, due to insufficient number of invitees, and number of competing Fellowship activities. Next Brunch scheduled March 7. Committee would like to seek evaluation from prior and future attendees.
- NomCom terms end in January. Wenda and Tom would like to stay on, Marta will resign and find a replacement to present for congregation vote.
- I have asked again for a committee policy and procedure.
- The NomCom is interested in "supporting organizational development to increase succession planning. Less interested in ad hoc responsibility "(i.e. filling vacancies). I have encouraged them to work with the new Membership Coordinator for any database needs

J Ballard

PERSONNEL

- FYI - We had received no applications for the Membership Coordinator (MC) position since the job was re-posted to Craigslist on September 11, 2019. During the previous application period we received about 10 applications. (only about 4 were qualified candidates.)
- Posted notice of job opening for MC position on UUA Pacific Western Region Jobs Board early this month.
- On October 24, 2019, the Personnel Committee along with Rev Thomas conducted a second interview with a potential candidate for the Membership Coordinator (MC) position. The candidate, Mitsy Kuncoleinkar, was interviewed through the previous MC selection process and was a "runner-up" candidate that we

thought was also qualified. Based on this second interview, Rev Thomas, along with the Personnel Committee, agreed that she should be offered the position. She has accepted and is going through the background check. We will know if she is cleared to work next week. She is ready to start work immediately. If she passes the background check, her start date will be determined by Rev Thomas, likely the end of October.

A Schuller/D Frieauf

RELIGIOUS EDUCATION

Last RE Committee Meeting was held on 10/13/2019

- Concerns about inclusivity were discussed. Some families feel as if they are dismissed. A “Common Ground” Meeting will be held on 11/02/2019 from 9am to 10:30am. All Board members are highly suggested to attend.
- Updating of RE Registration form is discussed to include more data points (i.e. parent member status, classroom selection field). **For board action: does form meet needs of the board and financier committees?** Additionally, Kristen Brandley and Alison Crotty have been added such that they receive notification when new registrations are added online.
- Several links are broken/missing. RE Committee is working with website owner and Rich Macdonald for fixes.
- Committee requests a permanent RE announcement of Happenings in the Order of Service
- RE Committee has requested signage and more easels for use on the grounds. Easels will display information about each class groups and announcements. Signage will provide directions for visitors and new families when they enter the campus. Liaison needed with Building and Design committee.
- More family friendly activities are currently being planned
- RE Donations is currently using Razoo site. Working with Stewardship Committee to allow direct deposited into UUFSD account.

General comments and information:

- Over 80 children have been enrolled in the RE program.
- RE donations are usually less than the suggested \$1000. Is this a hard number and this may not reflect member families adding the amount to their Annual Pledge.
- The committee members are highly motivated to bringing fresh ideas and activities to UUFSD RE Program. This will attract more families to join the fellowship and participate in community building.

D Kiddy

SOCIAL JUSTICE

Nothing to report

K Byrnes

STEWARDSHIP

- A revised SSC P&P has been written, and was sent to the board as an introduction, with plans to discuss at November Board meeting.
- Dining 4\$ donation solicitation is under way, with plans to go live online Nov 1and during Coffee Hour the first 2 weeks of November. The Art Fair will be on 11/17 between and after services. There is concern regarding conflict with Rev. Thomas’s workshop, which may lead to lower revenues. The spring auction date was changed to 5/31 to accommodate the Settled Minister Candidating week.
- We are holding a Holiday wreath and centerpiece sale to benefit the general fund. Orders can be placed during the next few weeks, with delivery Dec 1. Prices are very reasonable, and UUFSD will get \$10 for each item sold. Our goal is 100 items sold/\$1000 income.

- Letters were sent to members who did not pay any pledges last year to inquire about intentions to remain members this year. The wording did not fit many recipient's situation, and some were not well received. SSC will draft a letter for use next year. We are hoping that Sarah Miller's quarterly pledge status letters will result in less arrears next year.
- Rich has reviewed the past 4 years Profit & Losses (chart attached). We were significantly in the red for 3 years, due to unpaid pledges. This year, thanks to Sarah's diligence in seeking payment- we are \$16K in the black, but total for past years is still \$21K in the red. Because year-end reports were calculated on an accrual basis- it was not obvious that this was occurring. See the Finance report for their recommendations.

J Ballard

UUFSD Policy and Procedure Document**Policy ID: 143****Title: Authorized Check Signers**

Date Approved: Approved by the Board of Directors October 30, 2019

Purpose

To create and oversee the process for designating those people who are authorized to sign checks, withdraw funds in any UUFSD financial accounts or move investment funds from any UUFSD account.

Policy

No one shall be authorized to process or sign any documents named above that is or will be responsible for supervising any contractors who will be submitting invoices for work done at the Fellowship. No one shall be authorized to process or sign any documents named above that are requested by a relative (spouse, natural or adopted child, grandparent, sibling or domestic partner) .

Procedure

The Board President, Treasurer and two members of the Finance Committee shall be authorized check signers, unless they fall under the provisions stated in the Policy. Anyone proposed to become a check signer or otherwise authorized to manage any investment funds shall be approved in advance by the Finance Committee.

UUFSD Policy and Procedure Document**Policy ID: 411****Title: Sunday Services Location**

Date Approved: approved by the Board of Directors October 30, 2019

Purpose

Holding Sunday Worship Services in our outdoor amphitheater is of high importance to our congregation. There are times, however, when due to weather or special requirements, services will be held in Founders Hall. The goal is always to ensure the safety and comfort of our Fellowship members, as well as protecting the electrical equipment. This procedure addresses the criteria for holding services indoors when warranted.

Policy

The decision regarding location of the Sunday Worship Service will be made by 7:30 AM by the AV Technician, or in his or her absence, the Set-up staff. When there are two services, both will be held in the same location, as there is insufficient time to set up between services.

Procedure

While there will be unique situations that are not addressed by these criteria, these are the general guidelines. We can have the service outside if: 1) there is not dampness that can cause electrical hazards, wet seating and unsafe walkways; 2) it is at least 58 degrees (according to a weather app) one hour before the first service; 3) there is not excessive mud or debris in the amphitheater; and 4) there is little to no chance of rain.

Additionally, there are occasional Sundays where the music or technical aspects of the service (such as need for screen projection) require that we are in Founders Hall. In these cases, the speaker or Music Director will notify the AV technician and Set-up staff in advance, and it will be announced in the newsletter.

If there are questions, members and friends are asked to speak with a Board Member or the Minister, but not with other staff.

The Case for a \$100,000 Salary & Housing Number

1. It's the compensation that draws good applicants.

It's the most important thing ministers look at—the very first on the UUA's list. According to the current Settlement Handbook:

Six Things to Know

1. Compensation (with benefits) still **matters more than any other factor** in a search.

* * * *

The more attractive the salary (and other aspects of your compensation package), the more likely you are to have a strong applicant pool from which to choose.

2. The Geo-Index is not enough.

Following it mechanically leads to an artificially low compensation level in our case. First, it only benchmarks wages, not actual cost of living, and we are in a very high cost area. Second, we are on the cusp between two different size categories, and therefore wage categories. From the current Guide to UUA Salary Recommendations (Dec. 2018) :

The UUA Salary Recommendations take into account the cost of wages through the Geo Index. In keeping with compensation philosophy and best practices, we do not explicitly incorporate the cost of living into our recommendations. However, **in order to attract and retain good staff in a place with a high cost of living, you may need to make enhancements to your compensation package.**

Congregations in high cost of living areas should be prepared to increase salaries and/or moving expenses to ensure the competitiveness of their position openings and affordability for their staff (especially for those relocating from lower-cost areas). Some congregations are helping ministers with housing costs through shared equity arrangements. Professionals seeking to relocate should be aware of cost the of living and housing in their potential new location. * * * *

Any number of factors in your congregation may influence how you use the guidelines and how you place individual staff within the recommended range for their position.

Examples:

- Consider the membership size of your congregation relative to the size category.

Are you close to the next size category?

3. We are on the cusp.

Our officially reported size to the UUA is 245 members, which places us in wage category "Midsize I (150-249 members)." Next up is "Midsize II (250-349 members)," which obviously we're very close to, but, more importantly, is the size we've sometimes been for considerable periods and will undoubtedly fluctuate into again. From 2014 through 2017 we had 272, 260, 251, 257 members.

In this situation, we've been advised both by our Compensation Consultant Martha Kettelle and by UUA Compensation Manager Jan Gartner to take the average of the two categories. We're in Geo Index 5, so the two midpoints are \$88,950 and \$101,650, yielding an averaged midpoint of \$95,300. We are advised by both to select the midpoint as our advertised minimum salary.

So, before any supplement for cost of living, extraordinary housing costs, signing bonus, or anything similar, we should at least be offering \$95,300 as our compensation level.

4. Our cost of housing is extraordinarily high.

However, we have to sweeten our offer because of our cost of housing. That's why a minimum salary and housing level of \$100,000 is necessary. (Plus, psychologically, it's a round, plump number.)

San Diego has the 3rd most expensive housing in the country—higher than New York, Boston, and Washington DC—according to a [New York Times](https://www.nytimes.com/2019/10/03/realestate/can-you-afford-to-buy-a-home.html) article just this month (“Can You Afford to Buy a Home?” Oct 10, <https://www.nytimes.com/2019/10/03/realestate/can-you-afford-to-buy-a-home.html>).

If you are you wondering whether you can afford to buy a home these days, [HSH.com](https://www.hsh.com)'s quarterly report might help. The report tells you how much annual income you'd need in order to qualify for a mortgage in the 50 largest metropolitan areas in the United States.

San Diego income required \$127,293 Monthly mortgage \$2,970

In the rental market, San Diego is the 9th most expensive in the country, with the median two-bedroom in the city of San Diego renting for \$2,400 per month in October. At the rule-of-thumb rate of 30% of compensation going to rental, that implies a \$96,000 compensation level, but of course that's an average. The most recent data for Encinitas in September was \$2,790, implying compensation of \$111,600. (Zumper)

4. Cost of living examples.

As a thought experiment, assume we call:

- Our Transition Coach Judy Zimmerman, moving from Mid-Columbia UU Fellowship, Hood River, OR.
- Our BCT Facilitator Donna Dolham, moving from Denton UU Fellowship, Denton, TX.
- Our Interim Rev. Thomas Perchlik, moving from Cedars Church UU, Bainbridge Island, WA.

The UUA says in its Guide to UUA Salary Recommendations:

Note that you can look up the overall cost of living (plus breakdowns by category, e.g., housing) of any U.S. location, compared to the U.S. average, on the Sperling's Best Places website.

Using the correct UUA Geo Index rating and midpoints, and using the Sperling free site (advanced data is behind a paywall), we get, as quoted by Sperling:

A salary of \$62,450 in Denton, Texas should increase to \$173,706 in Solana Beach, California

A salary of \$58,700 in Hood River, Oregon should increase to \$127,360 in Solana Beach, California

A salary of \$66,150 in Bainbridge Island, Washington should increase to \$91,778 in Solana Beach, California

The above were all “Small” congregations, and since we are at least “Midsize I,” here is that comparison:

A salary of \$79,450 in Denton, Texas should increase to \$220,992 in Solana Beach, California

A salary of \$74,650 in Hood River, Oregon should increase to \$161,966 in Solana Beach, California

A salary of \$84,250 in Bainbridge Island, Washington should increase to \$116,890 in Solana Beach, California

Obviously this is more impressionistic than rigorous. But it shows the order of magnitude of the differences, and shows why a compensation level in the 90Ks is not realistic to attract the most and best candidates.

-End-

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Cash Basis

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	Jul 1 - Oct 27, 19	Budget
Ordinary Income/Expense		
Income		
Revenues		
Corporate Contributions	0.00	0.00
Fundraising		
REV.AUC.01 - Auction Income	3,491.24	0.00
REV.MIS.01 - Fundraising Income	100.00	2,580.66
REV.MIS.05 - Luncheon Income	0.00	0.00
Fundraising - Other	0.00	0.00
Total Fundraising	3,591.24	2,580.66
Gifts in Kind - Goods	0.00	0.00
Interest Income		
OPS.INT.02 Member Loan Interest	0.00	0.00
Interest Income - Other	0.00	0.00
Total Interest Income	0.00	0.00
Legacies and Bequests	8,525.87	0.00
Pledges		
REV.PLG.01 - Pledge Current Yr	107,190.06	111,024.19
REV.PLG.02 - Pledge Pre-Pay	0.00	0.00
REV.PLG.03 - Pledge Post Pay	500.00	0.00
Uncollectible Pledges Est	0.00	0.00
Pledges - Other	0.00	0.00
Total Pledges	107,690.06	111,024.19
RE Program Income		
REV.REL.01 - RE Donations	150.00	322.57
REV.REL.02 - COA/OWL Fees	300.00	200.00
RE Program Income - Other	0.00	0.00
Total RE Program Income	450.00	522.57
REV.MIS.04 - Misc Contributions	1,950.00	4,193.54
REV.SUN.01 - Sunday Collection	4,524.76	4,677.41
Scripp Sales	66.71	64.53
Securities		
Cost of Security Sales	0.00	0.00
Security Sales	0.00	0.00
Securities - Other	0.00	0.00
Total Securities	0.00	0.00

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The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	Jul 1 - Oct 27, 19	Budget
Site Rental		
REV.SIT.01 - Sandy Hill	15,100.00	11,744.87
REV.SIT.02 - Special Evnt Rent	400.00	483.87
REV.SIT.03 - Site Use Contrib	1,063.00	806.44
Site Rental - Other	0.00	0.00
Total Site Rental	16,563.00	13,035.18
Revenues - Other	0.00	0.00
Total Revenues	143,361.64	136,098.08
Total Income	143,361.64	136,098.08
Cost of Goods Sold		
Cost of Goods Sold	0.00	0.00
Total COGS	0.00	0.00
Gross Profit	143,361.64	136,098.08
Expense		
Administration Expenses		
OPS.ADM.01 - Postage	130.63	177.41
OPS.ADM.02 - Office Supplies	464.17	645.17
OPS.ADM.03 - Copier	1,828.63	2,129.03
OPS.ADM.04 - Bulk Mailing	0.00	0.00
OPS.ADM.05 - Phone & Internet	931.67	887.11
OPS.ADM.06 - Adm Mileage Exp	58.25	48.39
OPS.ADM.07 - Misc Supplies	0.00	145.16
OPS.ADM.08 Website	0.00	0.00
OPS.ADM.09 - Miscellaneous	50.00	0.00
Administration Expenses - Other	0.00	0.00
Total Administration Expenses	3,463.35	4,032.27
Bank Service Charges	0.00	0.00
Board & Committee Expenses		
COM.BRD.03 - Board Expenses	150.76	48.39
COM.COM.03 - Communcations Comm	406.43	516.12
COM.CNX.03 - Kitchen Expenses	453.92	322.57
COM.FND.03 - Fundraising Comm	0.00	161.30
COM.FNF.03 - Fun & Fellowship	0.00	322.57
COM.MEM.03 - Membership Comm	0.00	387.10
COM.MUS.03 - Choir & Music	140.00	516.12
COM.PCC.03 - Pastoral Care Comm	0.00	48.39
COM.PGC.03 - Planned Giving	0.00	64.53
COM.SAC.03 -Social Action Comm	2,008.67	1,620.97

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The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	Jul 1 - Oct 27, 19	Budget
COM.SUN.03 - Worship Comm	322.73	999.99
Board & Committee Expenses - Other	0.00	0.00
Total Board & Committee Expenses	3,482.51	5,008.05
COM.MSC.03 - Ministerial Search	0.00	0.00
Denomination Expenses		
OPS.DEN.01 - UUA Dues	0.00	19,500.00
OPS.DEN.02 - PSWD Dues	0.00	0.00
OPS.DEN.04 - Cluster Dues	0.00	500.00
Denomination Expenses - Other	0.00	0.00
Total Denomination Expenses	0.00	20,000.00
Finance Expenses		
OPS.FIN.01 - Payroll Fees	22.75	0.00
OPS.FIN.02 - Bookkeeping Exp	129.00	209.69
OPS.FIN.03 - Accounting Fees	3,989.20	2,903.23
OPS.FIN.04 - Pledge Campaign	0.00	0.00
OPS.FIN.05 - Other Finance Exp	14.00	161.30
OPS.FIN.06 - Credit Card Fees	451.64	435.48
OPS.FIN.07 - Audit Reserve	0.00	6,000.00
OPS.INT.01 - UUA Loan	0.00	0.00
Finance Expenses - Other	0.00	0.00
Total Finance Expenses	4,606.59	9,709.70
Payroll Expenses		
PER.HFH.01 - Casas de Luz	1,590.00	0.00
COM.PER.03 - Misc Personel Exp	370.00	0.00
Congregational Administrator		
PER.OFF.01 - Admin Wages	12,936.00	12,096.77
PER.OFF.02 - Admin UUA Pension	1,260.00	1,209.68
PER.OFF.03 - ER Payroll Taxes	642.39	925.47
PER.OFF.04 - Admin Medical	3,557.61	3,322.57
PER.OFF.05 - Admin Dental	0.00	0.00
PER.OFF.06 - Admin Life Ins.	0.00	0.00
PER.OFF.07 - Admin LTD Ins	0.00	0.00
PER.OFF.08 - Admin Prof Exp	0.00	64.53
Congregational Administrator - Other	0.00	0.00
Total Congregational Administrator	18,396.00	17,619.02

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	Jul 1 - Oct 27, 19	Budget
Director of RE Expense		
RE Director Sabbatical	0.00	0.00
PER.DRE.01 - DRE Wages	18,234.19	17,819.34
PER.DRE.02 - DRE UUA Pension	1,841.49	1,781.92
PER.DRE.03 - ER Payoll Taxes	690.08	1,363.24
PER.DRE.04 - DRE Medical	2,635.47	2,713.86
PER.DRE.05 - DRE Dental	232.65	0.00
PER.DRE.06 - DRE Life Ins	0.00	0.00
PER.DRE.07 - DRE LTD Ins	179.28	178.37
PER.DRE.09 - DRE Prof Exp	307.94	806.44
Director of RE Expense - Other	0.00	0.00
Total Director of RE Expense	24,121.10	24,663.17
Minister Expense		
Minister Benefits		
PER.MIN.00 - in Lieu of FICA	1,859.55	1,974.19
PER.MIN.02 - Minister Housing	11,521.73	0.00
PER.MIN.03 - Minister UUA Pens	2,403.85	2,580.66
PER.MIN.04 - Minister Medical	4,902.30	5,191.28
PER.MIN.05 - Minister Dental	0.00	0.00
PER.MIN.06 - Minister Life Ins	0.00	563.00
PER.MIN.07 - Minister LTD Ins	0.00	290.32
PER.MIN.08 - Minister Prof Exp	1,492.28	2,580.66
Minister Benefits - Other	0.00	0.00
Total Minister Benefits	22,179.71	13,180.11
Minister Wages		
PER.MIN.01 - Minister Salary	14,909.02	25,806.46
Minister Wages - Other	0.00	0.00
Total Minister Wages	14,909.02	25,806.46
PER.MIN.09 - Sett'd Min Search	1,416.78	1,055.81
PER.MIN.10 - Moving Expenses	7,000.00	5,000.00
Minister Expense - Other	0.00	0.00
Total Minister Expense	45,505.51	45,042.38
Music Expenses		
Choir Director		
PER.MUS.01 - Choir Dir Wage	10,497.20	9,801.60
PER.MUS.02 - Choir Dir Prof Exp	-202.96	699.99
PER.MUS.03 - Choir Dir Benefits	0.00	68.05
Choir Director - Other	0.00	0.00
Total Choir Director	10,294.24	10,569.64

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	Jul 1 - Oct 27, 19	Budget
Music ER Payroll Tax	87.81	749.69
PER.MUS.11 - Accompanist	2,600.01	3,354.85
PER.MUS.12 - Music Substitute	0.00	0.00
Music Expenses - Other	0.00	0.00
Total Music Expenses	12,982.06	14,674.18
PER.MIS.01 - Misc Personnel	0.00	300.00
PER.SIT.07 - Worker's Comp Ins	2,100.00	564.50
Site Support Staff		
PER.SIT.01 - Childcare Wage	1,175.95	1,451.61
PER.SIT.02 - Custodian	2,210.00	1,970.98
PER.SIT.03 - Site Caretaker	2,308.75	1,854.85
PER.SIT.04 - Special Event Wage	0.00	0.00
PER.SIT.09 - Sound Technician	2,235.00	2,903.23
PER.SIT.10 - Youth Support	0.00	0.00
PER.SIT.11 - Lead Teach & Asst.	-548.75	1,467.75
PER.SIT.12 - ER Payroll Taxes	2,387.31	828.08
Site Support Staff - Other	0.00	0.00
Total Site Support Staff	9,768.26	10,476.50
Payroll Expenses - Other	958.35	0.00
Total Payroll Expenses	115,791.28	113,339.75
Religious Exploration		
COM.OWL.03 - COA/OWL Exp	0.00	64.53
COM.REL.03 - RE Program Exp	699.41	919.35
Religious Exploration - Other	0.00	0.00
Total Religious Exploration	699.41	983.88
Reserves	0.00	0.00
Site Operations		
Depr and Amort - Allowable	0.00	0.00
Donated Facilities	0.00	0.00
Equip Rental and Maintenance	0.00	0.00
OPS.SIT.01 - Property Insurance	0.00	0.00
OPS.SIT.02 - Real Estate Taxes	2,032.77	0.00
OPS.SIT.03 - Gas & Electric	30.82	48.39
OPS.SIT.04 - Solar Loans	0.00	1,420.95
OPS.SIT.05 - Water	1,086.68	1,241.92
OPS.SIT.06 - Monitoring Service	0.00	0.00
OPS.SIT.07 - B&G Maintenance	4,446.31	1,248.39
OPS.SIT.10 - Audio/Visual Exp	279.99	140.63

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The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
July 1 through October 27, 2019

	<u>Jul 1 - Oct 27, 19</u>	<u>Budget</u>
OPS.SIT.11 - Design Review	0.00	0.00
Site Operations - Other	0.00	0.00
Total Site Operations	7,876.57	4,100.28
Uncategorized Expenses	0.00	0.00
Total Expense	135,919.71	157,173.93
Net Ordinary Income	7,441.93	-21,075.85
Other Income/Expense		
Other Income		
Other Changes In Net Assets	0.00	0.00
Total Other Income	0.00	0.00
Other Expense		
Ask My Accountant	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income	7,441.93	-21,075.85

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	\$ Over Budget	% of Budget
Ordinary Income/Expense		
Income		
Revenues		
Corporate Contributions	0.00	0.0%
Fundraising		
REV.AUC.01 - Auction Income	3,491.24	100.0%
REV.MIS.01 - Fundraising Income	-2,480.66	3.9%
REV.MIS.05 - Luncheon Income	0.00	0.0%
Fundraising - Other	0.00	0.0%
Total Fundraising	1,010.58	139.2%
Gifts in Kind - Goods	0.00	0.0%
Interest Income		
OPS.INT.02 Member Loan Interest	0.00	0.0%
Interest Income - Other	0.00	0.0%
Total Interest Income	0.00	0.0%
Legacies and Bequests	8,525.87	100.0%
Pledges		
REV.PLG.01 - Pledge Current Yr	-3,834.13	96.5%
REV.PLG.02 - Pledge Pre-Pay	0.00	0.0%
REV.PLG.03 - Pledge Post Pay	500.00	100.0%
Uncollectible Pledges Est	0.00	0.0%
Pledges - Other	0.00	0.0%
Total Pledges	-3,334.13	97.0%
RE Program Income		
REV.REL.01 - RE Donations	-172.57	46.5%
REV.REL.02 - COA/OWL Fees	100.00	150.0%
RE Program Income - Other	0.00	0.0%
Total RE Program Income	-72.57	86.1%
REV.MIS.04 - Misc Contributions	-2,243.54	46.5%
REV.SUN.01 - Sunday Collection	-152.65	96.7%
Scripp Sales	2.18	103.4%
Securities		
Cost of Security Sales	0.00	0.0%
Security Sales	0.00	0.0%
Securities - Other	0.00	0.0%
Total Securities	0.00	0.0%

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The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	\$ Over Budget	% of Budget
Site Rental		
REV.SIT.01 - Sandy Hill	3,355.13	128.6%
REV.SIT.02 - Special Evnt Rent	-83.87	82.7%
REV.SIT.03 - Site Use Contrib	256.56	131.8%
Site Rental - Other	0.00	0.0%
Total Site Rental	3,527.82	127.1%
Revenues - Other	0.00	0.0%
Total Revenues	7,263.56	105.3%
Total Income	7,263.56	105.3%
Cost of Goods Sold		
Cost of Goods Sold	0.00	0.0%
Total COGS	0.00	0.0%
Gross Profit	7,263.56	105.3%
Expense		
Administration Expenses		
OPS.ADM.01 - Postage	-46.78	73.6%
OPS.ADM.02 - Office Supplies	-181.00	71.9%
OPS.ADM.03 - Copier	-300.40	85.9%
OPS.ADM.04 - Bulk Mailing	0.00	0.0%
OPS.ADM.05 - Phone & Internet	44.56	105.0%
OPS.ADM.06 - Adm Mileage Exp	9.86	120.4%
OPS.ADM.07 - Misc Supplies	-145.16	0.0%
OPS.ADM.08 Website	0.00	0.0%
OPS.ADM.09 - Miscellaneous	50.00	100.0%
Administration Expenses - Other	0.00	0.0%
Total Administration Expenses	-568.92	85.9%
Bank Service Charges	0.00	0.0%
Board & Committee Expenses		
COM.BRD.03 - Board Expenses	102.37	311.6%
COM.COM.03 - Communcations Comm	-109.69	78.7%
COM.CNX.03 - Kitchen Expenses	131.35	140.7%
COM.FND.03 - Fundraising Comm	-161.30	0.0%
COM.FNF.03 - Fun & Fellowship	-322.57	0.0%
COM.MEM.03 - Membership Comm	-387.10	0.0%
COM.MUS.03 - Choir & Music	-376.12	27.1%
COM.PCC.03 - Pastoral Care Comm	-48.39	0.0%
COM.PGC.03 - Planned Giving	-64.53	0.0%
COM.SAC.03 - Social Action Comm	387.70	123.9%

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	\$ Over Budget	% of Budget
COM.SUN.03 - Worship Comm	-677.26	32.3%
Board & Committee Expenses - Other	0.00	0.0%
Total Board & Committee Expenses	-1,525.54	69.5%
COM.MSC.03 - Ministerial Search	0.00	0.0%
Denomination Expenses		
OPS.DEN.01 - UUA Dues	-19,500.00	0.0%
OPS.DEN.02 - PSWD Dues	0.00	0.0%
OPS.DEN.04 - Cluster Dues	-500.00	0.0%
Denomination Expenses - Other	0.00	0.0%
Total Denomination Expenses	-20,000.00	0.0%
Finance Expenses		
OPS.FIN.01 - Payroll Fees	22.75	100.0%
OPS.FIN.02 - Bookkeeping Exp	-80.69	61.5%
OPS.FIN.03 - Accounting Fees	1,085.97	137.4%
OPS.FIN.04 - Pledge Campaign	0.00	0.0%
OPS.FIN.05 - Other Finance Exp	-147.30	8.7%
OPS.FIN.06 - Credit Card Fees	16.16	103.7%
OPS.FIN.07 - Audit Reserve	-6,000.00	0.0%
OPS.INT.01 - UUA Loan	0.00	0.0%
Finance Expenses - Other	0.00	0.0%
Total Finance Expenses	-5,103.11	47.4%
Payroll Expenses		
PER.HFH.01 - Casas de Luz	1,590.00	100.0%
COM.PER.03 - Misc Personel Exp	370.00	100.0%
Congregational Administrator		
PER.OFF.01 - Admin Wages	839.23	106.9%
PER.OFF.02 - Admin UUA Pension	50.32	104.2%
PER.OFF.03 - ER Payroll Taxes	-283.08	69.4%
PER.OFF.04 - Admin Medical	235.04	107.1%
PER.OFF.05 - Admin Dental	0.00	0.0%
PER.OFF.06 - Admin Life Ins.	0.00	0.0%
PER.OFF.07 - Admin LTD Ins	0.00	0.0%
PER.OFF.08 - Admin Prof Exp	-64.53	0.0%
Congregational Administrator - Other	0.00	0.0%
Total Congregational Administrator	776.98	104.4%

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	\$ Over Budget	% of Budget
Director of RE Expense		
RE Director Sabbatical	0.00	0.0%
PER.DRE.01 - DRE Wages	414.85	102.3%
PER.DRE.02 - DRE UUA Pension	59.57	103.3%
PER.DRE.03 - ER Payoll Taxes	-673.16	50.6%
PER.DRE.04 - DRE Medical	-78.39	97.1%
PER.DRE.05 - DRE Dental	232.65	100.0%
PER.DRE.06 - DRE Life Ins	0.00	0.0%
PER.DRE.07 - DRE LTD Ins	0.91	100.5%
PER.DRE.09 - DRE Prof Exp	-498.50	38.2%
Director of RE Expense - Other	0.00	0.0%
Total Director of RE Expense	-542.07	97.8%
Minister Expense		
Minister Benefits		
PER.MIN.00 - in Lieu of FICA	-114.64	94.2%
PER.MIN.02 - Minister Housing	11,521.73	100.0%
PER.MIN.03 - Minister UUA Pens	-176.81	93.1%
PER.MIN.04 - Minister Medical	-288.98	94.4%
PER.MIN.05 - Minister Dental	0.00	0.0%
PER.MIN.06 - Minister Life Ins	-563.00	0.0%
PER.MIN.07 - Minister LTD Ins	-290.32	0.0%
PER.MIN.08 - Minister Prof Exp	-1,088.38	57.8%
Minister Benefits - Other	0.00	0.0%
Total Minister Benefits	8,999.60	168.3%
Minister Wages		
PER.MIN.01 - Minister Salary	-10,897.44	57.8%
Minister Wages - Other	0.00	0.0%
Total Minister Wages	-10,897.44	57.8%
PER.MIN.09 - Sett'd Min Search	360.97	134.2%
PER.MIN.10 - Moving Expenses	2,000.00	140.0%
Minister Expense - Other	0.00	0.0%
Total Minister Expense	463.13	101.0%
Music Expenses		
Choir Director		
PER.MUS.01 - Choir Dir Wage	695.60	107.1%
PER.MUS.02 - Choir Dir Prof Exp	-902.95	-29.0%
PER.MUS.03 - Choir Dir Benefits	-68.05	0.0%
Choir Director - Other	0.00	0.0%
Total Choir Director	-275.40	97.4%

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 27, 2019

	\$ Over Budget	% of Budget
Music ER Payroll Tax	-661.88	11.7%
PER.MUS.11 - Accompanist	-754.84	77.5%
PER.MUS.12 - Music Substitute	0.00	0.0%
Music Expenses - Other	0.00	0.0%
Total Music Expenses	-1,692.12	88.5%
PER.MIS.01 - Misc Personnel	-300.00	0.0%
PER.SIT.07 - Worker's Comp Ins	1,535.50	372.0%
Site Support Staff		
PER.SIT.01 - Childcare Wage	-275.66	81.0%
PER.SIT.02 - Custodian	239.02	112.1%
PER.SIT.03 - Site Caretaker	453.90	124.5%
PER.SIT.04 - Special Event Wage	0.00	0.0%
PER.SIT.09 - Sound Technician	-668.23	77.0%
PER.SIT.10 - Youth Support	0.00	0.0%
PER.SIT.11 - Lead Teach & Asst.	-2,016.50	-37.4%
PER.SIT.12 - ER Payroll Taxes	1,559.23	288.3%
Site Support Staff - Other	0.00	0.0%
Total Site Support Staff	-708.24	93.2%
Payroll Expenses - Other	958.35	100.0%
Total Payroll Expenses	2,451.53	102.2%
Religious Exploration		
COM.OWL.03 - COA/OWL Exp	-64.53	0.0%
COM.REL.03 - RE Program Exp	-219.94	76.1%
Religious Exploration - Other	0.00	0.0%
Total Religious Exploration	-284.47	71.1%
Reserves	0.00	0.0%
Site Operations		
Depr and Amort - Allowable	0.00	0.0%
Donated Facilities	0.00	0.0%
Equip Rental and Maintenance	0.00	0.0%
OPS.SIT.01 - Property Insurance	0.00	0.0%
OPS.SIT.02 - Real Estate Taxes	2,032.77	100.0%
OPS.SIT.03 - Gas & Electric	-17.57	63.7%
OPS.SIT.04 - Solar Loans	-1,420.95	0.0%
OPS.SIT.05 - Water	-155.24	87.5%
OPS.SIT.06 - Monitoring Service	0.00	0.0%
OPS.SIT.07 - B&G Maintenance	3,197.92	356.2%
OPS.SIT.10 - Audio/Visual Exp	139.36	199.1%

12:33 PM

10/28/19

Cash Basis

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
July 1 through October 27, 2019

	<u>\$ Over Budget</u>	<u>% of Budget</u>
OPS.SIT.11 - Design Review	0.00	0.0%
Site Operations - Other	0.00	0.0%
Total Site Operations	3,776.29	192.1%
Uncategorized Expenses	0.00	0.0%
Total Expense	-21,254.22	86.5%
Net Ordinary Income	28,517.78	-35.3%
Other Income/Expense		
Other Income		
Other Changes In Net Assets	0.00	0.0%
Total Other Income	0.00	0.0%
Other Expense		
Ask My Accountant	0.00	0.0%
Total Other Expense	0.00	0.0%
Net Other Income	0.00	0.0%
Net Income	28,517.78	-35.3%

2:03 PM

10/20/19

Cash Basis

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of October 19, 2019

	Oct 19, 19
ASSETS	
Current Assets	
Checking/Savings	
Union Bank Chkg	228,085.77
Vanguard VFSUX	50,713.66
Vanguard Money Market	39,896.61
Vanguard CDs	650,354.00
UUFSD Endowment Account	24,994.00
Total Checking/Savings	994,044.04
Accounts Receivable	
A/R - Auction	-764.00
Accounts Receivable	1,316.26
Capital Campaign Pledges	256,787.55
Total Accounts Receivable	257,339.81
Total Current Assets	1,251,383.85
TOTAL ASSETS	1,251,383.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-320.00
Total Accounts Payable	-320.00
Other Current Liabilities	
Bonus' Payable	321.75
Payroll Liabilities	
LIA.PER.01 - Payroll Taxes	300.29
Medical Liability	-2,210.34
UUA Pension Liability	1,097.43
Payroll Liabilities - Other	-4,171.42
Total Payroll Liabilities	-4,984.04
Total Other Current Liabilities	-4,662.29
Total Current Liabilities	-4,982.29
Total Liabilities	-4,982.29

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
 As of October 19, 2019

	Oct 19, 19
Equity	
FND.SPG.01 - Spirit Grant Fund	
FND.SPG.02 - Initial Grant	100,000.00
FND.SPG.07 - Membership Wages	-9,305.00
FND.SPG.08 - Membership P/R Tax	-545.38
FND.SPG.04 - D.o C.ER PayTaxes	-224.14
FND.SPG.06 - D. of C. Expenses	-71,625.97
Total FND.SPG.01 - Spirit Grant Fund	18,299.51
Opening Balance Equity	-1,813.82
Permanent Restricted	
FND.PGE.01 - Endowment Fund	29,324.35
Total Permanent Restricted	29,324.35
Temp. Restricted	
Building Funds	
FND.CAP.01 - Capital Campaign	
FND.CAP.02-Cap Campaign Income	1,999,892.84
FND.CAP.03-Cap Campaign Expense	-847,802.30
FND.CAP.01 - Capital Campaign - Other	3,525.00
Total FND.CAP.01 - Capital Campaign	1,155,615.54
Total Building Funds	1,155,615.54
Committee Funds	
COM.ADL.04 - Adult Programs C/O	638.20
COM.LIB.04 - Library Comm C/O	3,768.32
COM.MUS.04 - Choir/Music C/O	1,210.00
COM.SAC.04 - SAC C/O	
Backpack Fund	189.39
Families in Need	2,263.50
Homelessness	5,699.02
Human Rights	680.19
COM.SAC.04 - SAC C/O - Other	10.00
Total COM.SAC.04 - SAC C/O	8,842.10
COM.SUN.04 - Worship Comm C/O	273.77
Total Committee Funds	14,732.39

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of October 19, 2019

	<u>Oct 19, 19</u>
Other Funds	
FND.ART.01	500.00
FND.COF.02 - Coffee Fund	328.67
FND.CON.02 - Concert Fund	4,772.47
FND.DBN.02 - DeBenneville Pines	4,714.51
FND.DRE.02 - DRE Discre. Fund	2,421.49
FND.HFH.02 - Casas de Luz	4,247.53
FND.MWL.02 - Memorial Wall Fund	13,044.12
FND.REL.02 - RE Special Fund	150.00
FND.SAC.02 - SAC Schlrship/Art	626.43
FND.SPC.02 - Special Coll Fund	2,212.00
FND.YOU.02 - Youth RE Fund	4,186.36
Total Other Funds	37,203.58
Reserves (pe J.Penny)	
RES.BAG.01 - B&G Reserve	10,309.88
RES.AFR.01 - Appliance & Furn	1,720.11
RES.SAB.01 - Sabbatical Reserve	455.96
RES.SAB.02 - DRE Sabbatical	1,976.81
RES.SND.01 - Sound Reserve	399.72
Total Reserves (pe J.Penny)	14,862.48
Total Temp. Restricted	1,222,413.99
Unrestricted Net Assets	-20,845.79
Net Income	8,987.90
Total Equity	1,256,366.14
TOTAL LIABILITIES & EQUITY	1,251,383.85

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July 1 through October 19, 2019

	Jul 1 - Oct 19, 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenues	131,046.19	126,765.47	4,280.72	103.4%
Total Income	131,046.19	126,765.47	4,280.72	103.4%
Cost of Goods Sold				
Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	131,046.19	126,765.47	4,280.72	103.4%
Expense				
Administration Expenses	3,404.42	3,763.45	-359.03	90.5%
Bank Service Charges	0.00	0.00	0.00	0.0%
Board & Committee Expenses	3,437.51	4,674.15	-1,236.64	73.5%
COM.MSC.03 - Ministerial Search	0.00	0.00	0.00	0.0%
Denomination Expenses	0.00	20,000.00	-20,000.00	0.0%
Finance Expenses	3,801.95	9,462.39	-5,660.44	40.2%
Payroll Expenses	102,838.43	106,174.61	-3,336.18	96.9%
Religious Exploration	699.41	918.29	-218.88	76.2%
Reserves	0.00	0.00	0.00	0.0%
Site Operations	7,876.57	3,826.93	4,049.64	205.8%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	122,058.29	148,819.82	-26,761.53	82.0%
Net Ordinary Income	8,987.90	-22,054.35	31,042.25	-40.8%
Other Income/Expense				
Other Income				
Other Changes In Net Assets	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
Ask My Accountant	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	8,987.90	-22,054.35	31,042.25	-40.8%

