

UUFSD Board Meeting Minutes

December 18, 2019

Meeting called to order at 1:40 PM.

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

Absent: none

Guests: Al Braun (Membership Coordinator) and Kristin Brandley (RE Committee Chair)

November Board minutes were **approved**.

Committee, Staff & Treasury Reports – Discussion

Questions about the RE Report-

Classes were being combined due to lower attendance, and the question is whether this will affect the budget. Perhaps have a process in place for a shorter registration form for “drop in” children who are not members but just visitors.

Action: Kristin and Duane will check into this.

Questions about the Treasury Report-

Correction- the actual number of pledges \$336,000 (not necessarily received but pledged) and what was budgeted guesstimate was \$344,000. This may be fairly accurate.

Questions about payment for RE teachers (\$84?), B&G has overspent its budget, and exceedance of budget for employee FICA costs, and questions about the reserves.

Action- Sarah will look into these discrepancies.

Discussion about the letter to Congregation about the budget deficit. Nothing will be sent now. Recommendation is to do this in the Spring in advance of the Pledge Drive.

Action: Draft of a document retention policy will be submitted in January.

Action: There is a form that needs to be used for pledging for those who will not use the online pledging.

Action: Create a new expense accounts for Reserves so that they appear on Profit and Loss report

Old Business:

1. F/U on research done on email voting for non-profits (**Kay**)

Conclusion: Nonprofits not subject to any laws about voting by email. Therefore, email voting is fine.

2. F/U on discussion with Alison regarding her preference for the DRE Sabbatical funds (**Sarah**)

Those funds cannot be re-directed. Alison wanted to leave it for seed money for her next sabbatical.

3. Update on Settled Search Signing Bonus (General Appeal was made and \$16,500 collected as of 12/10) Some concern about how staff bonus collection might be affected? (**Alana**)

Board did not agree to pay the taxes for the new minister. Board voted for \$15,000 plus our portion of the taxes, and not also include the new minister’s taxes. Board believes that this is not a standard practice.

MOTION- Ask Search Committee to stop asking for additional funds after reaching \$16,500.

Vote- 5 in favor and 2 abstaining

Consideration: do one more push for staff bonuses this Sunday as a supplemental to the amount already collected.

4. Al Braun hired for Membership Coordinator position. (15-hour per week) He will not be considered for board position in June 2020. (NomCom was notified).

There is a need for an online system to be put in place for people's interests and talents. Rev. Thomas suggested that Mr. Braun's first priority is to focus on the new people until they are settled. Board agreed. Board requested that Mr. Braun develop a database that would be helpful to meet the Board's request. Board suggested that Mr. Braun explore other tracking systems that are used by other congregations. Rev. Thomas emphasized that we be very thoughtful about clearly defining the volunteer needs, recruitment and management. Discussion about instituting a "Council" meeting which is comprised of all Committee Chairpersons.

5. Clarification of recently amended Policy on Hiring Members requiring Board Approval. When should the board vote to approve? (once the member expresses to Personnel the desire to apply or after interview and offer is made?) (**Alana**)
Board to vote on the person after the interview, with input from Personnel Committee.
Motion: Amend Policy 310 to require Personnel Committee to notify Board after the interview process and before a job is offered.
Approved- Unanimous

New Business

1. Whether or not to charge UU Rise for use of UUFSD.
Policy already addresses that and there is no charge other than custodial fee, staff, and \$1,000 security deposit.
2. Katie is currently a contract employee. Personnel Committee suggests Board offer her an employee position to cover Workman's' Compensation.
Resolution: Subsequent to Board meeting, Katie agreed to be an employee.
3. Absentee Voting – Proposal to change Bylaws to allow absentee voting for calling Ministers only (**Jill**)
Action: Need to have Tracey order printed envelopes for "Absentee Ballots", so vote is confidential. Dale will take care of this in January.
Motion: Approve the wording to add an absentee voting element into the Bylaws. This action will need be submitted in January newsletter. (Jill)
Approved- Unanimous
4. Interim Minister Review (**Alana**)
Action- Complete Interim Ministry Appraisal, begin with question #10 through #27.
Action- Dale will type this as a Word Doc and send it to the Board.
Action: All Board members must complete it and submit to Alana no later than January 15th. Keep it concise because it will be synthesized into one document.
5. Date now set for next quarterly RE/Board Committee meeting on 1/24.
6. Adult Ed requesting donations for Non-Violent Communications Class.
Action- Jill will contact coordinator about January 1st "Day of Meditation" to review policy and request submission of fundraising form to Stewardship.
7. Building Maintenance (**Rev. Thomas**)
Solar company we used is out of business. The leak in the roof in Founders Hall is from two missing caps on heating vents on the south side. Another solar company has offered to fix it at no charge.
Ken has requested to step back from being in charge of Building Maintenance and Ed Mlakar to take on more of a role.

Board Adjourned at 3:40 PM.

UUFSD Committee Reports

December 2019

Personnel Committee

Over the past month, the primary activities included the following:

- Interviewed candidate for the Membership Coordinator position. The candidate, Al Braun, is a member of the congregation. Per UUFSD Policy 310 the Board must approve the hiring of members as staff at the Fellowship. Through email vote the Board approved Al Braun for the position. A background check has been conducted on Mr. Braun, and he is scheduled to complete the necessary paperwork, including signing offer letter, on December 17, 2019. It will then be official, and he will start immediately.
- Research is being conducted to determine whether Katie Klaerich (UUFSD pianist) should be classified as an independent contractor or employee of the Fellowship. A determination will be made by the end of the year. This includes ensuring that the Fellowship is following California law.
- Work has begun in preparing a graphical representation of the current staffing organizational structure of UUFSD. Appendix A of the Employee Handbook references this document, but one does not currently exist. It will also include information on the classification of each position (i.e., full-time, part-time, exempt, non-exempt, etc.)

RE Committee Liaison Notes

- Last RE Committee Meeting was held on 10/13/2019. Next scheduled meeting will be held on 12/22/19.
- Next Steps Meeting with RE and Board is tentatively being schedule for 1/24/20.
- Tuesday Evenings with Teens is ongoing and well attended.

Finance Committee

The only thing of note is that Sarah attempted to contact every person who had pledged, but not paid their pledge. She was mostly successful at getting in touch with everyone, and mixed results getting people to pay up. Also, we agreed to open two additional Vanguard accounts; one for the Endowment and one for the Capital Campaign. Because of the rules of Vanguard, there is a fair amount of paperwork that needs to be completed. We agreed that Steve Rosen would open the funds and invest according to the guidelines the FC established for these funds.

SJA December 2019 Board Report

- Casa de Luz: We are building two homes for fire victims. Ten UUFSD volunteers will assist on Dec. 14-15 weekend build. The response from the Fellowship was great as there seems to be a pent-up desire to participate in the home builds.
- Generosity Sunday: Policy and Procedures need to be updated.
- Gun Violence Prevention: The 7th annual Sandy Hook Vigil was held at UUFSD on December 8th. The next GVP event will be in support of the June 2, 2020, Gun Violence Awareness Day.
- The Homeless Task Force: A meeting is scheduled with Jewish Family Services (JFS) on January 9, 2020, to explore possible integration between the JFS and UUFSD to provide toiletries and hygienic supplies to the residents of the proposed JFS Overnight Parking Program for the homeless. If approved, the intent is to enter into a Memorandum of Understanding with funding coming from JFS and volunteers coming from the fellowship.
- Racial Justice Task Force: Racial Justice (RJ) 101 is scheduled for Feb. 1, 2020; RJ 201 will be held on March 14th. On March 28th, Rev. Thomas will present racial justice from a UU perspective after the second service.
- Social Justice Action Visioning: On December 15th, the SJA held a 3rd Visioning workshop. There was a universal agreement that communication among the task force groups, the Board, and the community in general, needs

improvement. The feeling is that too many volunteer efforts are taken on by individuals instead of the Fellowship at large.

- The visioning exercise is an attempt to get a clear understanding of Why, What, When, and How do we decide which projects should be pursued. What tools can we use as a congregation that will reduce conflicts, decrease overlap and duplication of efforts, and increase participation by Fellowship members. Should we just work one-on-one as we navigate the coffee hour between services, or can we have a more central communications center on the website? One way in which the SJA is increasing awareness of the committee's activities is a monthly Newsletter article to shine a spotlight on one SJA task force to educate the Fellowship of the activities and needs. Or should there be a data base that is maintained with the express purpose of facilitating the search for volunteers? Some of the goals of the year-long Visioning workshop will need Board support and understanding. As such, Robin Sales and Wenda Alvarez would appreciate the opportunity to educate the Board on this process.

EJTF Report

- On November 24, the Environmental Justice Task Force met and changed its name to Environmental Action. We are hoping this will motivate us to take action to address climate change and other environmental concerns. We all agreed that our Mission Statement (on the UUFSD website) is in dire need of revision. I agreed to take another stab at it, but, much to my relief, Scott later offered to take this off my hands. Thank you Scott!!! I'm sure you will do a much better job than me.
- Our next meeting will be Sunday 1/5 at 12:30. We will be planning the following events:
 - 2/9 Presentation by Alexandra Regan on Food, Soil and Climate Change. We are only allowed to serve vegan food, so if you can make a vegan dish to share, that would be great.
 - Movie Night- Beatriz at Dinner. We decided it would be best to do the movie during a weekend evening.
- April Earth Month Events
 - Services- We will be taking over the services, so we need people to volunteer to do the services for April. Please, step forward and pick a service to talk about anything related to the environment. If you don't want to do it alone, find a friend to do it with you. Be creative. I've reserved Founders Hall for March 8, so we could use this date for one of the art events, or we can find another day/space.
 - Art Events- I'd like to have two art events. One would be aimed at creating signs/posters for use during the Climate March. I'm looking for a volunteer to lead this event. The other would be aimed at kids, so that they can express their concerns about climate change through art ("art" in the broadest sense of the word, we can find ways to share poems, put on short plays, etc.) I need a volunteer to lead this one too. This event should be done at the end of March, so that it can be displayed throughout UUFSD during April.
- Finally, if you haven't yet looked at our new compost bin, please do. And then, go thank Andi Macleod and Richard Macdonald for organizing and installing it.

Design Review Committee:

Nothing to report.

Buildings and Grounds Committee:

I spoke with Ed Mlakar about the possibility of relieving Ken Schultz of some of the B&G responsibilities. He's okay with taking on more, but doesn't want to be the every day fix-it guy as Ken has been. He's hoping that younger (not senior retirees) members will step up to join the committee and share in leadership.

Dream Builders Committee:

City of Solana Beach requested 21 copies of the environmental report and Domus has submitted them. The purpose is for review by the State of California, online and local review (posted at City Hall, Libraries). after 45-day review period. Once the State Clearinghouse and Public Review period are over, all of our items for review (the C.U.P., the Variance request, etc) will be packaged for City Council. Domus will need 2 weeks before the next City Council meeting to put us on the agenda for the meeting. (the story poles need to stay up until after the City Council Meeting occurs). The City Council Meeting occurs, and upon approval, we should have all of the approvals needed from the City of Solana Beach. Then we head to Coastal Commission review. At this point, there is nothing we can do to speed along this process. We have to patiently wait until the City has completed these steps for review.

LEADERSHIP DEVELOPMENT

LDC is sponsoring a Non-violent Communication class January 13. Callen Hyland and Tom Packard are joining Christie on the committee.

LDC is looking forward to working with the new Membership Coordinator, as they feel they can be of assistance to each other.

NOMINATIONS

The Committee has 2 nominees for next year's Nominating Committee: Julia Darling and Katherine Buffington. Wenda will stay on the committee for another year.

STEWARDSHIP

1. Updated fundraising numbers- D4\$- \$8175, Holiday Greenery- \$430, Art Fair- \$2335. Total: \$10,940. This is \$2940 ahead of our goal.
2. Adult Ed/LDC has submitted a request to ask for donations for their Non-violent Communications class. As they have no budget, and most, if not all donations, will go to pay for the teacher- SSC recommends they have a waiver from paying 10% of profits to GF.
3. We are creating a detailed list of duties for the May auction, and will start signups in January.
4. We are creating a simpler online giving form for the UUFSD website.
5. In January we will start working on pledge drive materials. Even though we have continuous pledging- we still want to encourage people to increase their pledges, and we still need to know what their intentions are for the next year so we can make a realistic pledge income goal for the budget. It would be helpful for the board to provide a general idea of any major new anticipated expenses for 2020-21. For example- will we be trying to upgrade our employee health benefits?

Interim Minister's Report to the Board – December, 2019
UU Fellowship of San Dieguito

Overview

We have moved fully from the Interim phase of "Looking Back" and onto "Looking Around." Everything else is full steam and going well. An abundance of good feeling and optimism abounds, people are taking care of themselves and others and tensions are evolving but none have the potential to derail the train or sink the ship. So, full steam ahead.

Interim Ministry Tasks

Note that a fuller description of the tasks before me is in our Contract. See Appendix A for that text.

Looking Back: The Transition Team, (which I call the Transition Support Team,) was happy with the Workshop we did on November 17. About 20% of the congregation attended and the response from them was very positive. Everyone we talked to, even long-standing members, said they learned something. It was wonderful to have founding members and very long-standing members, present. Many said that it would be great to create other opportunities for people to share stories and memories of the life of this Fellowship. I affirm that the act of creating, revising and finding differences in shared stories are all central sources of congregational health.

The physical results of the Looking Back Workshop (big timeline) will be part of the Looking Around workshop and will be available for any orientation work you do with your New Minister.

Looking Around: Much of this work has been on-going since I arrived. Remember that this work has three parts. First is Leadership/Involvement/Organization. This includes looking at how people become involved, how volunteer work is managed, how we avoid burn out, how we show appreciation for volunteer work and how decisions are made about the life of the Fellowship.

Most important in this Task is assessing how leaders are chosen and supported and replaced. I look forward to being as useful as possible as part of your Leadership Development processes. Also note, my first sermon in December, "Serving with Dana" will focus on the nature of leadership in UU congregations. I am also getting involved in our leadership development processes and programs.

The next Visions and Voices Workshop will focus on Looking Around and is scheduled for February 23, at 12:30 PM.

The other two parts of Looking Around are "Mission and Covenant" and "External Connections." I will raise awareness with the congregation about our two covenants and our mission, but do not plan to workshop or change those in any way. Our connections are in OK shape and I will largely leave it to the next minister to help you decide if those need changes.

Looking Forward: The core of this task is winding down my ministry and getting ready for the next minister. I have begun a "Read First" document for that person about all sorts of details, month by month, about the role of the Minister in the Fellowship.

Work with Board

I noticed that last month we forgot to add anything about anti-racism, anti-oppression, multi-cultural work to our personal check-in last month. We are not the forward edge of this work, but

it matters if people who care about this can see something, we are doing to move the congregation forward. So, let's maintain at least this simple practice.

I am looking forward to our meeting with the RE Committee on January 24th. This sort of gathering should help one of, if not our most, significant committees to coordinate and integrate with the rest of the congregation.

I think we are ready to tell the congregation that, due to an innocent accounting error we have a deficit in funds to cover our reserve accounts of about 21,000 and we encourage gifts to help cover that. We should also tell the congregation that despite our current budget deficit we are working to keep this year from having a spending deficit.

Finally, it has come to my attention that there is a need for the creation of a Council in the Fellowship structure. Many leaders in this congregation often feel a strong need to coordinate with other leaders, but are unsure how to do that. Also, many Committee chairs, especially those new-ish to the congregation, feel that they are uninformed about how things are done in this Fellowship and are unsure about how to become more informed. I have experience in creating and managing a Committee Council or Program Council or Fellowship Council, or Circle of Accountable Persons, that helps coordination of non-board lay-leaders and implementation of the vision and policies of the Board. As a result, I have been directly asked to help create such a council. I don't want to do that, and none can do that well, without your approval and guidance. So, please advise me on how we will create a Council: who should be involved, and exactly what will it accomplish. I figure we should organize it in a way so that the first meeting of the Council should happen in February.

Work with Committees and Groups

Path to Involvement Coordinator

Al Braun is now hired and working as our Membership Coordinator. (I have attached a copy of his Job Description to this report.) However, despite his title and past expectations about this job, it is important to know that I have asked him to focus on the path from "visitor" to "involved person." The goal is not to just get "members but also pledging and non-pledging friends." He has begun to coordinate with several others, including Betsy Gilpin. I have told him that being an employee changes his relationship with me, so that I am his supervisor first. His job also changes his relationship with the congregation. He is no longer just an active member.

Path of Involvement/Leadership

I look forward to being as useful as possible in your Leadership Development processes and the creation of a leadership Council.

Dream Builders

We all are still waiting on our CUP to be filled by Solana Beach. After that we will need a process and timeline for: analyzing and developing our architectural plans; gathering data about updated costs of our plans; deciding how to assess and prioritize pieces of the standing Dream; do additional fundraising; and overseeing building projects. Dream Builders are very aware of this upcoming expansion of their work, but I have heard little detail about how all that will be done.

Social Action

Visioning – I was glad to attend the Social Action Visioning Worship, Part 3 of 5.

Guns - I was proud to be part of the Anti-Gun Violence vigil on December 8, despite my illness. The Vigil's tone was one of hope, and action and that was more inspiring than previous vigils that I have attended.

Environmental Action – I continue to meet with and encourage this group.

Building and Grounds

My work with this vast area of responsibilities is to attend Workdays and to encourage Ed Mlakar to take over coordinating all Building and Grounds responsibilities, other than monthly workdays. Also, I am directly coordinating the restoration of the "Minister's Patio" as a meeting space for the Fellowship.

Holiday Decoration

Tracey and I coordinated the seasonal decoration of Founders Hall. In the process I learned all sorts of secret information about Founder's Hall, including all the special lighting.

Work with Staff

In my previous report to you I mentioned that relationships between Alison and Board members were in need of repair. I also noted there are at least four layers to this relationship, including professional, social, racial, and personal. My hope was that my report would encourage one-on-one responses from you all, which would help ease tensions and open paths for dialogue. As far as I know, only one person reached out to her about the problems but that encounter did not go well. These relationships still need to be repaired or improved in some way in part because we are all UUs in the same religious community.

Tracey Weiss is enjoying her work and feels appreciated. I think she is doing a very good job. One example of her "above and beyond" approach to her job was her organizing of a Founders Hall December Decoration party on December 13th. She will also coordinate the de-decorating work.

The excellent results of Chris Lehman's work with the Choir, the Band, a Children's Choir and others will be most visible On December 15 and on Christmas Eve. She is a pleasure to work with.

I have given the Staff Evaluation and Planning Documents to your three key staff members and will begin working with them on evaluation and planning in January.

Other Details

My Thanksgiving Vacation was wonderful.

My next Vacation/Study Break will be from December 25 through January 7, two weeks.

Appendix A: Select Paragraphs from our Interim Contract

1.2.5.1 Heritage: Reviewing how the Congregation has been shaped and formed; encouraging and hearing all of the stories about the Congregation's

past, as the foundation upon which the present rests; and embracing the rich variety that makes up the Congregation.

1.2.5.2 Leadership: Reviewing the membership needs and its ways of organizing and developing new and effective leadership; providing opportunity for individuals and the Congregational organization to examine the types of leadership needed for new leaders to emerge, and for seasoned leaders to recommit or to refocus their gifts.

1.2.5.3 Mission: Defining and redefining a sense of purpose and direction; clarifying the faith community's identity and core values; working to develop, update, and revitalize mission and vision statements; and reviewing strategic and tactical plans including stewardship and the financial health of the congregation.

1.2.5.4 Connections: Discovering and revitalizing all the association, interfaith, and community relationships a congregation builds outside of itself; and re-assessing old links and considering new ones.

1.2.5.5 Future: Developing congregational and pastoral profiles that position the congregation for its next ministry, including a healthy and honest assessment of the other focus points so that the congregation can turn its energy toward proactive decision-making for the future.

1.3 Monitoring and Nurturing the Health of the Ministry -Transitions

Team: In consultation with the Interim Minister, the Board shall appoint a Transitions Team of congregational members who are well-known, respected, and not members or spouses/partners of the current Board. The Transitions Team will help facilitate the work that the Congregation will undertake during this interim period.

1.4 Start-Up: As soon as feasible, the Minister, the Board, the Transitions Team, and other appropriate congregational leaders and staff will set aside time to explore the history, culture, and norms of the Congregation, discuss the sharing of power, authority, and responsibilities, finalize reasonable goals for this period of ministry, and begin planning for the periodic review and renewal of the ministry of the Congregation.

**UUFSD Staff Reports
December 2019**

MUSIC

1. Music makers continue to practice consistently and contribute good music for services. We are fortunate to have many fine, dedicated musicians in our Fellowship. We especially enjoyed worship today with everyone - Music Sunday. The small Christmas Eve youth choir is excited to sing at the 4:00 service.

2. The Baldwin in Founders' Hall has been fixed a second time within a few weeks, and has failed again. I will consult with the technician. We may be looking at replacing the piano. We have had several problems in recent years.

3. The choral riser was fixed by Chris Faller!

EDUCATION

These are the **averages** of attendance numbers for mid-November- mid December.

Class	1st Service Averages	2nd Service Averages
Childcare	4.6	6
Prek-K	1	No PreK-K
1st-3rd	4.5	No 1st-3rd
K-3rd	No combined	9
4th-6th	2.6	2.3
YRUU/JRUU	No YR/JRUU	13.3
Youth Group Tuesday Nights	15	

OWL 5-7 year olds	9 child participants	16 parent participants online via Zoom
-------------------	----------------------	--

Emerging Adult Group on Fridays	4	
---------------------------------	---	--

- The average amount of students attending on a Sunday is 43.3.
- Our youth group is averaging 15 students per Tuesday.
- There are **96 students registered** with paperwork for RE.
- We had our first Emerging Adult group that brought 4 participants. It was very successful and more “emerging adults” have expressed an interest for next meeting in January.
- **Pastoral Care** is a session that lasts about an hour. (The numbers are what I have provided during mid-November - mid December):

Youth	Young Adult	Adult
13	3	12

- We are starting a shoe drive for our Casa Community down in Tijuana. The 1st-3rd Grade class is expanding their drive to be congregation wide (intergenerational). It is based off of the book “Those Shoes.” Which was read to the congregation in the beginning of November. We are hoping to establish pen pals with the 1st-3rd graders. Shoes will be accepted from now until December 22nd.
- Youth choir is going well and parents are very excited about the Christmas Eve performance.

ADMINISTRATOR REPORT

MEMBERSHIP STATISTICS

Total number of members: 210

Members emeritus: 7

Pledging friends: 17

Friends: 52

12/13/19 - Total of members, members emeritus, pledging friends and friends: 286

SUNDAY ATTENDANCE

Date	9:00am	11:00am
Nov 17	51	129
Nov 24	58	120
Dec 1	Single Service at 10:00am	90
Dec 8	45	95

HOLIDAY SCHEDULE

Just a reminder that the office will be closed between December 25th and January 1st. Also, we will have a single service December 29th at 10:00am due to the holiday week having historically lower attendance.

MEMBERSHIP CHANGES

As the Membership and Finance Committees go through the database of members and make changes to member statuses, our totals are in flux. This month they are down a bit.

Treasurer's Report
December 8, 2019
Sarah L Miller, UUFSD Treasurer

Budget/QuickBooks Account Alignment activities

Although minister housing allowance was part of the contract and tracked in QuickBooks from the beginning of Reverend Thomas' employment, in the budget we had inadvertently not divided the minister's compensation into salary and housing allowance. This was corrected.

- The budget for "PER.MIN.01 – Minister Salary" was reduced by \$41,928.
- The budget for "PER.MIN.02 – Minister Housing" was increased by \$41,928.
- The budget for all PER.MIN.0x accounts were reapportioned from 12 months to 11 months starting August 1st (Reverend Thomas' work with UUFSD began Aug 15th, 2019).

Additional changes per the Board's decisions:

- The budget for "COM.FNF.03 – Fun & Fellowship" was reduced by \$500.
- The budget for "COM.SAC.03 – Social Action Comm" was reduced by \$1725.
- \$500 was reallocated from "FND.DBN.02 – DeBenneville Pines" to "RES.GEN.01 – General Fund"
- \$1700 was reallocated from "FND.CON.02 – Concert Fund" to "RES.GEN.01 – General Fund"
- The \$1976.81 in the "RES.SAB.02 – DRE Sabbatical" account are the remainder of an anonymous donation that was specifically for this use. Therefore, I believe we need to honor the donor's directive and leave those funds where they are.

Additional changes to align budget and accounting:

- Consolidated "OPS.FIN.01 – Payroll Fees" (which had no budget) into "OPS.FIN.05 – Other Financial Expenses" (which has a \$500 budget) and deactivated "OPS.FIN.01" The OPS.FIN.01 account is now used for all banking fees.
- Consolidated "COM.PER.03 – Miscellaneous Personnel Expenses" (which has no budget) into "PER.MIS.01 – Miscellaneous Personnel" (which has a \$300 budget) and deactivated "COM.PER.01". These miscellaneous personnel expenses include background checks, job postings, etc.

Audit Prep

Had a conversation with Kathy Faller, a former in-house financial analyst for a big company, about preparing for an audit. According to Kathy, the first thing we need to decide on is whether we want a process audit or a financial reporting audit. I would appreciate a recommendation and/or decision from the FC about which approach is needed, or if they FC is recommending we do both.

Kathy also mentioned that auditors are often paid by the hour, so she recommends doing all the prep work ahead of time (note this is a bit at odds with what the FC recommended). Basically, she says, this means conducting our own audit: making sure all the accounts are reconciled, there are no unresolved mysteries in the accounts, and that our financial tracking processes are well defined and followed.

I can do a lot of this prep work, but I will also need help from the FC and the office staff to be prepared.

Financial Analysis

The complete list of funds reallocated to "RES.GEN.01 – General Fund" per the Board's directive are:

- 1) FND.SAC.02 - SAC Scholarship /Art – \$626.43 transferred
- 2) FND.SPC.02 - Special Coll Fund - \$2212 transferred
- 3) FND.ART.01 - Art fund - \$520 transferred
- 4) RES.BAG.01 - B&G Reserves - \$3000 transferred
- 5) FND.DBN.02 – DeBenville Pines - \$500 transferred
- 6) FND.CON.02 – Concert Fund - \$1700 transferred

The total of equity funds reallocated to "RES.GEN.01 – General Fund" is \$8,558.43
Additionally, \$2,200 was freed up in the budget.

At the end of the 2018/2019 fiscal year, our unrestricted net assets showed a deficit of \$37k.
At the end of November, our unrestricted net assets show we are still running a deficit of about \$20k.
So progress has been made.
However, a significant point of concern is that this year's budget assumes \$344k in pledges.
Currently there are \$307k in pledges. That's a \$37k shortfall.
We will need to keep a close eye on these numbers.

Just for some historical perspective:

In 2016/2017 \$283k was pledged and \$272k collected

In 2017/2018 \$321k was pledged and \$301k collected

In 2018/2019 \$328k was pledged and \$321k collected

In 2019/2020 \$307k has been pledged and so far \$142k has come in.

In fellowship,
Sarah L. Miller
Treasurer

10:39 AM
12/08/19
Cash Basis

The Unitarian Universalist Fellowship of San Dieguito

Profit & Loss Budget vs. Actual

July through November 2019

	<u>Jul - Nov 19</u>	<u>Budget</u>	<u>% Used</u>	<u>\$ Remaining</u>
Ordinary Income/Expense				
Income				
Revenues				
Fundraising				
REV.AUC.01 - Auction Income	4,590.69	16,000.00	28.69%	
REV.MIS.01 - Fundraising Income	11,338.86	8,000.00	141.74%	
Total Fundraising	<u>15,929.55</u>	<u>24,000.00</u>		
Legacies and Bequests	8,525.87			
Pledges				
REV.PLG.01 - Pledge Current Yr	139,246.81	344,175.00	40.46%	
REV.PLG.03 - Pledge Post Pay	500.00			
Total Pledges	<u>139,746.81</u>	<u>344,175.00</u>		
RE Program Income				
REV.REL.01 - RE Donations	450.00	1,000.00	45.0%	
REV.REL.02 - COA/OWL Fees	380.00	200.00	190.0%	
Total RE Program Income	<u>830.00</u>	<u>1,200.00</u>		
REV.MIS.04 - Misc Contributions	15,750.00	13,000.00	121.15%	
REV.SUN.01 - Sunday Collection	6,267.36	14,500.00	43.22%	
Scripp Sales	94.89	200.00	47.45%	
Site Rental				
REV.SIT.01 - Sandy Hill	18,875.00	45,000.00	41.94%	
REV.SIT.02 - Special Evnt Rent	1,050.00	1,500.00	70.0%	
REV.SIT.03 - Site Use Contrib	2,488.00	2,500.00	99.52%	
Total Site Rental	<u>22,413.00</u>	<u>49,000.00</u>		
Revenues - Other	0.00	0.00		
Total Revenues	<u>209,557.48</u>	<u>446,075.00</u>		
Total Income	<u>209,557.48</u>	<u>446,075.00</u>		
Gross Profit	209,557.48	446,075.00		
Expense				
Administration Expenses				
OPS.ADM.01 - Postage	185.63	550.00	33.75%	364.37
OPS.ADM.02 - Office Supplies	563.74	2,000.00	28.19%	1,436.26
OPS.ADM.03 - Copier	2,422.07	6,600.00	36.7%	4,177.93
OPS.ADM.05 - Phone & Internet	1,164.01	2,750.00	42.33%	1,585.99
OPS.ADM.06 - Adm Mileage Exp	82.61	150.00	55.07%	67.39
OPS.ADM.07 - Misc Supplies	0.00	450.00	0.0%	450.00
OPS.ADM.09 - Miscellaneous	50.00	0.00	100.0%	-50.00
Total Administration Expenses	<u>4,468.06</u>	<u>12,500.00</u>	35.74%	8,031.94
Board & Committee Expenses				
COM.BRD.03 - Board Expenses	150.76	150.00	100.51%	-0.76
COM.COM.03 - Communications Comm	803.08	1,600.00	50.19%	796.92
COM.CNX.03 - Kitchen Expenses	712.38	1,000.00	71.24%	287.62
COM.FND.03 - Fundraising Comm	0.00	500.00	0.0%	500.00
COM.FNF.03 - Fun & Fellowship	0.00	500.00	0.0%	500.00
COM.MEM.03 - Membership Comm	0.00	1,200.00	0.0%	1,200.00
COM.MUS.03 - Choir & Music	422.21	1,600.00	26.39%	1,177.79
COM.PCC.03 - Pastoral Care Comm	0.00	150.00	0.0%	150.00
COM.PGC.03 - Planned Giving	0.00	200.00	0.0%	200.00
COM.SAC.03 - Social Action Comm	1,948.67	3,300.00	59.05%	1,351.33
COM.SUN.03 - Worship Comm	322.73	3,100.00	10.41%	2,777.27
Total Board & Committee Expenses	<u>4,359.83</u>	<u>13,300.00</u>	32.78%	8,940.17
Denomination Expenses				
OPS.DEN.01 - UUA Dues	19,500.00	19,500.00	100.0%	0.00
OPS.DEN.04 - Cluster Dues	0.00	500.00	0.0%	500.00
Total Denomination Expenses	<u>19,500.00</u>	<u>20,000.00</u>	97.5%	500.00
Finance Expenses				
OPS.FIN.02 - Bookkeeping Exp	161.25	650.00	24.81%	488.75

The Unitarian Universalist Fellowship of San Dieguito

Profit & Loss Budget vs. Actual

July through November 2019

	<u>Jul - Nov 19</u>	<u>Budget</u>	<u>% Used</u>	<u>\$ Remaining</u>
OPS.FIN.03 - Accounting Fees	3,989.20	9,000.00	44.32%	5,010.80
OPS.FIN.05 - Other Finance Exp	47.61	500.00	9.52%	452.39
OPS.FIN.06 - Credit Card Fees	554.19	1,350.00	41.05%	795.81
Total Finance Expenses	<u>4,752.25</u>	<u>11,500.00</u>	<u>41.32%</u>	<u>6,747.75</u>
Payroll Expenses				
PER.HFH.01 - Casas de Luz	2,325.00			
Congregational Administrator				
PER.OFF.01 - Admin Wages	15,820.00	37,500.00	42.19%	21,680.00
PER.OFF.02 - Admin UUA Pension	1,540.00	3,750.00	41.07%	2,210.00
PER.OFF.03 - ER Payroll Taxes	642.39	2,869.00	22.39%	2,226.61
PER.OFF.04 - Admin Medical	4,348.19	10,300.00	42.22%	5,951.81
PER.OFF.07 - Admin LTD Ins	0.00	0.00	0.0%	0.00
PER.OFF.08 - Admin Prof Exp	0.00	200.00	0.0%	200.00
Total Congregational Administrator	<u>22,350.58</u>	<u>54,619.00</u>	<u>40.92%</u>	<u>32,268.42</u>
Director of RE Expense				
PER.DRE.01 - DRE Wages	23,333.28	55,240.00	42.24%	31,906.72
PER.DRE.02 - DRE UUA Pension	2,250.71	5,524.00	40.74%	3,273.29
PER.DRE.03 - ER Payroll Taxes	690.08	4,226.00	16.33%	3,535.92
PER.DRE.04 - DRE Medical	3,505.48	8,413.00	41.67%	4,907.52
PER.DRE.06 - DRE Life Ins	0.00	0.00	0.0%	0.00
PER.DRE.07 - DRE LTD Ins	219.12	553.00	39.62%	333.88
PER.DRE.09 - DRE Prof Exp	800.33	2,500.00	32.01%	1,699.67
Total Director of RE Expense	<u>30,799.00</u>	<u>76,456.00</u>	<u>40.28%</u>	<u>45,657.00</u>
Minister Expense				
Minister Benefits				
PER.MIN.00 - in Lieu of FICA	2,389.17	6,120.00	39.04%	3,730.83
PER.MIN.02 - Minister Housing	14,746.97	41,928.00	35.17%	27,181.03
PER.MIN.03 - Minister UUA Pens	3,153.85	8,000.00	39.42%	4,846.15
PER.MIN.04 - Minister Medical	6,350.84	16,093.00	39.46%	9,742.16
PER.MIN.06 - Minister Life Ins	0.00	563.00	0.0%	563.00
PER.MIN.07 - Minister LTD Ins	0.00	900.00	0.0%	900.00
PER.MIN.08 - Minister Prof Exp	1,561.55	6,000.00	26.03%	4,438.45
Total Minister Benefits	<u>28,202.38</u>	<u>79,604.00</u>	<u>35.43%</u>	<u>51,401.62</u>
Minister Wages				
PER.MIN.01 - Minister Salary	18,606.86	38,072.00	48.87%	19,465.14
Total Minister Wages	<u>18,606.86</u>	<u>38,072.00</u>	<u>48.87%</u>	<u>19,465.14</u>
PER.MIN.09 - Sett'd Min Search	1,743.30	11,091.00	15.72%	9,347.70
PER.MIN.10 - Moving Expenses	7,000.00	7,000.00	100.0%	0.00
Total Minister Expense	<u>55,552.54</u>	<u>135,767.00</u>	<u>40.92%</u>	<u>80,214.46</u>
Music Expenses				
Choir Director				
PER.MUS.01 - Choir Dir Wage	12,834.50	30,385.00	42.24%	17,550.50
PER.MUS.02 - Choir Dir Prof Exp	-202.96	2,170.00	-9.35%	2,372.96
PER.MUS.03 - Choir Dir Benefits	0.00	211.00	0.0%	211.00
Total Choir Director	<u>12,631.54</u>	<u>32,766.00</u>	<u>38.55%</u>	<u>20,134.46</u>
Music ER Payroll Tax	87.81	2,324.00	3.78%	2,236.19
PER.MUS.11 - Accompanist	4,333.35	10,400.00	41.67%	6,066.65
PER.MUS.12 - Music Substitute	0.00	0.00		
Total Music Expenses	<u>17,052.70</u>	<u>45,490.00</u>	<u>37.49%</u>	<u>28,437.30</u>
PER.MIS.01 - Misc Personnel Exp	572.25	300.00	190.75%	-272.25
PER.SIT.07 - Worker's Comp Ins	1,692.00	1,750.00	96.69%	58.00
Site Support Staff				
PER.SIT.01 - Childcare Wage	1,620.70	4,500.00	36.02%	2,879.30
PER.SIT.02 - Custodian	2,680.00	6,110.00	43.86%	3,430.00
PER.SIT.03 - Site Caretaker	2,893.75	5,750.00	50.33%	2,856.25
PER.SIT.09 - Sound Technician	3,067.50	9,000.00	34.08%	5,932.50
PER.SIT.11 - Lead Teach & Asst.	81.25	4,550.00	1.79%	4,468.75

10:39 AM
 12/08/19
 Cash Basis

The Unitarian Universalist Fellowship of San Dieguito

Profit & Loss Budget vs. Actual

July through November 2019

	<u>Jul - Nov 19</u>	<u>Budget</u>	<u>% Used</u>	<u>\$ Remaining</u>
PER.SIT.12 - ER Payroll Taxes	11,004.23	2,567.00	428.68%	-8,437.23
Total Site Support Staff	21,347.43	32,477.00	65.73%	11,129.57
Total Payroll Expenses	151,691.50	346,859.00	43.73%	195,167.50
Religious Exploration				
COM.OWL.03 - COA/OWL Exp	0.00	200.00	0.0%	200.00
COM.REL.03 - RE Program Exp	349.29	2,850.00	12.26%	2,500.71
Total Religious Exploration	349.29	3,050.00	11.45%	2,700.71
Reserve Expense Accounts				
RES.EXP.07 - Audit Reserve	0.00	6,000.00	0.0%	6,000.00
Total Reserve Expense Accounts	0.00	6,000.00	0.0%	6,000.00
Site Operations				
OPS.SIT.01 - Property Insurance	-2.00	3,960.00	-0.05%	3,962.00
OPS.SIT.02 - Real Estate Taxes	2,032.77	3,970.00	51.2%	1,937.23
OPS.SIT.03 - Gas & Electric	102.82	150.00	68.55%	47.18
OPS.SIT.04 - Solar Loans	1,467.76	4,405.00	33.32%	2,937.24
OPS.SIT.05 - Water	1,632.33	3,850.00	42.4%	2,217.67
OPS.SIT.07 - B&G Maintenance	4,947.35	3,870.00	127.84%	-1,077.35
OPS.SIT.10 - Audio/Visual Exp	350.65	436.00	80.42%	85.35
Total Site Operations	10,531.68	20,641.00	51.02%	10,109.32
Total Expense	195,652.61	433,850.00	45.1%	238,197.39
Net Ordinary Income	13,904.87	12,225.00	113.74%	-1,679.87
Reserves				
RES.AFR.01 - Appliance & Furniture	1,720.11	1000		
RES.BAG.01 - B&G Reserve	7,309.88	3000		
RES.GEN.01 - General Fund	7,519.68	0		
RES.SAB.01 - Sabbatical Reserve	455.96	0		
RES.SAB.02 - DRE Sabbatical	1,976.81	0		
RES.SND.01 - Sound Reserve	399.72	1000		
Total Reserves	19,382.16	5,000.00		

10:42 AM
 12/08/19
 Accrual Basis

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
 As of November 30, 2019

	Nov 30, 2019 Accrual Basis	Nov 30, 019 Cash Basis
ASSETS		
Current Assets		
Checking/Savings		
Union Bank Chkg	124,920.92	124,920.92
Vanguard VFSUX	80,805.51	80,805.51
Vanguard Money Market	34,942.97	34,942.97
Vanguard CDs	650,215.00	650,215.00
UUFSD Endowment Account	25,218.75	25,218.75
Total Checking/Savings	916,103.15	916,103.15
Accounts Receivable		
Accounts Receivable	223,764.27	1,400.00
Capital Campaign Pledges	206,787.55	206,787.55
Total Accounts Receivable	430,551.82	208,187.55
Other Current Assets		
Undeposited Funds	3,720.00	3,720.00
Total Other Current Assets	3,720.00	3,720.00
Total Current Assets	1,350,374.97	1,128,010.70
TOTAL ASSETS	1,350,374.97	1,128,010.70
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Bonus' Payable	2,059.75	2,059.75
Payroll Liabilities		
Medical Liability	-4,941.48	-4,941.48
UUA Pension Liability	1,791.79	1,791.79
Total Payroll Liabilities	-3,149.69	-3,149.69
Reimbursed Expenses	15.00	15.00
Total Other Current Liabilities	-1,074.94	-1,074.94
Total Current Liabilities	-1,074.94	-1,074.94
Total Liabilities	-1,074.94	-1,074.94
Equity		
FND.SPG.01 - Spirit Grant Fund		
FND.SPG.02 - Initial Grant	100,000.00	100,000.00
FND.SPG.07 - Membership Wages	-9,305.00	-9,305.00
FND.SPG.08 - Membership P/R Tax	-545.38	-545.38
FND.SPG.O4 - D.o C.ER PayTaxes	-224.14	-224.14
FND.SPG.O6 - D. of C. Expenses	-71,625.97	-71,625.97
Total FND.SPG.01 - Spirit Grant Fund	18,299.51	18,299.51
Opening Balance Equity	-1,813.82	-1,813.82
Permanent Restricted		

10:42 AM
 12/08/19
 Accrual Basis

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
 As of November 30, 2019

	<u>Nov 30, 2019</u> Accrual Basis	<u>Nov 30, 019</u> Cash Basis
FND.PGE.01 - Endowment Fund	34,549.10	34,549.10
Total Permanent Restricted	34,549.10	34,549.10
Temp. Restricted		
Building Funds		
FND.CAP.01 - Capital Campaign		
FND.CAP.02-Cap Campaign Income	1,974,892.05	1,974,892.05
FND.CAP.03-Cap Campaign Expense	-847,802.30	-847,802.30
FND.CAP.01 - Capital Campaign - Other	3,525.00	3,525.00
Total FND.CAP.01 - Capital Campaign	1,130,614.75	1,130,614.75
Total Building Funds	1,130,614.75	1,130,614.75
Committee Funds		
COM.ADL.04 - Adult Programs C/O	638.20	638.20
COM.LIB.04 - Library Comm C/O	3,862.72	3,862.72
COM.MUS.04 - Choir/Music C/O	1,210.00	1,210.00
COM.SAC.04 - SAC C/O		
Backpack Fund	189.39	189.39
Families in Need	1,782.30	1,782.30
Homelessness	5,595.62	5,595.62
Human Rights	680.19	680.19
COM.SAC.04 - SAC C/O - Other	40.00	40.00
Total COM.SAC.04 - SAC C/O	8,287.50	8,287.50
COM.SUN.04 - Worship Comm C/O	273.77	273.77
Total Committee Funds	14,272.19	14,272.19
Other Funds		
FND.COF.02 - Coffee Fund	506.67	506.67
FND.CON.02 - Concert Fund	3,072.47	3,072.47
FND.DBN.02 - DeBenville Pines	4,214.51	4,214.51
FND.DRE.02 - DRE Discre. Fund	2,380.59	2,380.59
FND.HFH.02 - Casas de Luz	19,818.21	19,818.21
FND.MWL.02 - Memorial Wall Fund	13,344.12	13,344.12
FND.REL.02 - RE Special Fund	150.00	150.00
FND.SPC.02 - Special Coll Fund	2,102.00	2,102.00
FND.YOU.02 - Youth RE Fund	4,186.36	4,186.36
Total Other Funds	49,774.93	49,774.93
Reserves (pe J.Penny)		
RES.AFR.01 - Appliance & Furn	1,720.11	1,720.11
RES.BAG.01 - B&G Reserve	7,309.88	7,309.88
RES.GEN.01 - General Fund	7,519.68	7,519.68
RES.SAB.01 - Sabbatical Reserve	455.96	455.96
RES.SAB.02 - DRE Sabbatical	1,976.81	1,976.81
RES.SND.01 - Sound Reserve	399.72	399.72

10:42 AM
12/08/19
Accrual Basis

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of November 30, 2019

	Nov 30, 2019 Accrual Basis	Nov 30, 019 Cash Basis
Total Reserves (pe J.Penny)	19,382.16	19,382.16
Total Temp. Restricted	1,214,044.03	1,214,044.03
Unrestricted Net Assets	32,565.39	-19,898.05
Net Income	53,805.70	-116,095.13
Total Equity	1,351,449.91	1,129,085.64
TOTAL LIABILITIES & EQUITY	1,350,374.97	1,128,010.70