

UUFSD BOARD OF DIRECTORS MEETING MINUTES

January 15, 2020

Called to order: 1:30 PM

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

Absent: K Byrnes, Linda Giannelli Pratt

Guests: Al Braun, Julia Darling

Check-in: included board members personal work on anti-racism, anti-oppression. Dale and possibly Sarah will attend the UUFSD AR/AO workshop

December Board minutes were approved.

Committee, Staff & Treasury Reports (attached)- Discussion:

1. Rev Thomas added:

- a. Condolences for death of John Atcheson were received from Rev M Cefalu, Rev. D Miller and District Life Staff Rev S Millspaugh
- b. Pastoral Care is creating guidelines for arranging Memorial Services
- c. There is a continuing sense of criticism regarding RE program & staff from some fellowship members. Rev Thomas asks the board for our next steps in dealing with staff conflict. **Actions: If UUFSD members voice concerns, encourage them to speak directly with Alison. Alison will be asked to attend future Board meetings.**

2. **Treasurer:** Notes some budget lines are not being used (PER.MUS.03 and PER.MIN.09) These can be absorbed into the General Fund at the end of the year. Minister Discretionary Fund has negative balance. **Action: Rev Thomas will send a letter to the congregation requesting donations to replenish the fund. He will also write his understanding of the use of the fund that board can use as a basis for creation of policy.**

3. **RE Director:** report sent by K Brandley and listed under RE Committee report was actually the DRE report

OLD BUSINESS

1. **Registration Form for visiting children:** RE has what they need
2. **Document Retention Policy:** deferred
3. **Paper Pledge Form:** Tracey has them for people who do not wish to complete online
4. **New Expense Accounts for Reserves on P&L:** done
5. **Interim Ministry Appraisals:** Alana received from three board members. Rev Thomas will also be completing and sharing with Board. **Action: remainder of board to complete appraisal ASAP**
6. **Absentee ballot envelopes:** Dale is finalizing with Tracey.

NEW BUSINESS

1. **Financial Report tutorial:** Rich & Jill reviewed how to interpret the monthly Profit & Loss and Balance Sheet reports.
2. **Leadership Council:** goal is for semi-annual or quarterly meetings to facilitate work leadership needs to do together; 6 people have expressed interest in assisting Rev Thomas in setting up.
3. **RE/Board meeting:** scheduled for 1/24, main goal is to listen to RE concerns. Board will share current RE budget and ask RE to start thinking about their budgetary needs for next year (they already are doing this). **Action: Jill will prepare RE Budget information for meeting**
4. **Health benefits:** our benefits do not meet UUA recommendations. Motion made to ask Personnel to review our medical benefits, compare to other congregations and UUA standards, and make recommendations. Passed unanimously.

Meeting adjourned at 3:45 PM

STAFF & BOARD LIAISON REPORTS JANUARY 2020

INTERIM MINISTER

Overview

This report is short since, between our last meeting and now, I took two weeks of vacation.

Interim Ministry Tasks

Looking Back: Inspired by this work and the conversations we shared at the Looking Back workshop, some individuals have begun talking about updating our written congregational history. I will continue to encourage these people.

Looking Around: The "Visions and Voices: Looking Around" workshop is planned for February 23. The focus of that workshop is to look at what we are doing and who we do that with. We will generate lists of programs, leaders and partners, as well as encourage people to think about their own volunteer activities in the congregation.

Part of this section is looking at our covenants and sense of purpose. Though I plan to raise awareness of these things I am largely going to leave this work for your next, Settled, minister.

Looking Forward: Starting in Preparing for a new minister

Work with Board

I look forward to our Congregational Meeting on Civil Rights Sunday, January 19. In that context, remember that learning about dismantling white supremacy and undoing structural oppression in our world is motivated in part with a need to stay in pace with a significant trend in continental UU culture.

It is great that we are developing better relationships with the leaders of our Children's Programs and ministry to families.

Work with Committees and Groups

B&G - I have been coordinating with and encouraging Ed Mlakar in his new position on Building and Ground.

Worship- With Christmas Eve and Memorial services, this area of ministry has demanded more of my time lately. The Worship Committee is aware that our worship schedule may have to change quickly during February and March depending on what Pre-Candidating weekends I am invited to enjoy.

Path to Involvement Coordinator (Membership Coordinator) – I meet with Al Braun every week to guide and coordinate his work.

Pastoral Care – Kelly Kelso, everyone on that team and I all work well together. We are beginning to create caring lists of people we are attending to, including Members and Friends who are no longer able to attend Fellowship events.

An odd situation arose with Joy Naughton's son that reminded me to remind you all of the old practice called "first right of refusal." In practice this is the habit of asking the minister first before working with families of congregants on rituals of memorial, weddings or the blessings of children.

Justice – I continue to attend SURJ meetings. I participated in the UUFSD Social Justice visioning workshop on Dec 15.

Work with Staff

I am pleased to see some softening of division between Alison and some members of the Board.

Tracey deserves special commendations for her work in helping others decorate Founders Hall for December and then helping coordinate with B&G for the removal of those Decorations.

Other Details

I have been working on a document that will be given in a flash drive to your next minister. The title of that document is "For the Next Minister: Things that no one told me or were surprised to discover that I did not know."

Six Zoom video interviews are scheduled between me and various search committees. All of these congregations would be good to work with, but two are at the top of my list.

Rev. Thomas Perchlik

DIRECTOR OF RE

These are the **averages** of attendance numbers between December 15th- January 5th.

Class	1st Service Averages	2nd Service Averages
Childcare	2.6	5.3
PreK- 3rd	5	4
4th-6th	1	2
YRUU/JRUU	No YR/JRUU	10
Youth Group Tuesday Nights	15	

- The average amount of students attending on a Sunday is 29.9. The one service that was held on 12/29 at 10:00 had 17 youth and children attended (5 youth, 4 toddlers, 8 children). There was no way to incorporate that data within in the two service structure.
- Our youth group is averaging 15 students per Tuesday.
- There are **96 students registered** with paperwork for RE.
- We have been combining PreK-K class with the 1st-3rd grade class for the past month during the holidays. This has worked well and we just had a meeting with the RE teachers for both classes this morning. It has been decided that PreK- 2nd Grade will be combined at both the 9:00 and 11:00 services. *Third graders have the possibility of going into the 4th-6th Grade class or being in the younger group.* **By consolidating classes, we will be able to cut one paid position for teachers this next year.**
- **Pastoral Care** is a session that lasts about an hour. (The numbers are what I have provided during December 16th- January 5th):

Youth	Young Adult	Adult
2	3	1

- The Shoe Drive collected 73 pairs of shoes! Very exciting!

Teaching positions by volunteers and paid staff

Childcare	Paid or Unpaid		
Gloria Rubenfeld	Paid Staff		
Kristina de Greef	Paid Staff		

Melanie Lindberg	Paid Staff	Melanie is an alternate if someone is ill.	*We always have 2 paid childcare people on Sundays
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PreK-3rd Grade	Paid or Unpaid	
Sheryl Goto	Volunteer at 9am only	Sheryl and Liora alternate weeks
Liora Gutierrez	Volunteer at 9am only	
Danielle Rubenfeld	Paid	There are 3 teachers in the 9am class and 2 teachers at the 11am class.
Barbara Hermann	Paid	*By combining classes we will be able to cut this position next year.

4th- 6th Grade Class	Paid or Unpaid
Katherine Buffington	Paid

JRUU/YRUU class at 11:00	Paid or Unpaid
Alison ALG McLeod	Technically paid
Ernie Dun	Unpaid Volunteer

DRE Assistant	Paid or Unpaid	Duties
Colin Watts	Paid	Sets up Classes, Assists the DRE in special projects, Assists in the Kitchen during the 9:00 service, is a roaming aid and extra teacher in classes with large attendance.

**CONGREGATIONAL ADMINISTRATOR
MEMBERSHIP STATISTICS**

Total number of members: 209

Members emeritus: 7
Pledging friends: 17
Friends: 52

1/10/2020 - Total of members, members emeritus, pledging friends and friends: 285

SUNDAY ATTENDANCE

Date	9:00am	11:00am
Dec 15 (Music Sunday)	67	130
Dec 22	20	103
Dec 24	138	65
Dec 29	87	Single Service
Jan 5	24	97

MEMBERSHIP CHANGES

We lost Joy Naughton in December and John Atcheson in January. ☹

T Weiss

MUSIC DIRECTOR

1. The Founders' Hall piano is fixed for now. We will need to begin a fund to be ready to replace it, hopefully in the more distant future.
2. The small youth choir did well on Christmas Eve, as did first time substitute pianist, Emanuel Diaz.
C Lehman

TREASURER

Budget/QuickBooks Account Alignment activities

- Please note that in the Balance Sheet named "UUFSD BS 191231 preliminary.pdf", the Vanguard investments numbers are not up to date. I need Gabrielle's help to finish entering those numbers correctly, so I will have a final version ready for you by the board meeting.
- In working to correctly account for everything in the Vanguard investments, it became clear that our procedure for tracking stock donations is completely inadequate. I am working with Steve Rosen and others to develop a printed log sheet that will track all the relevant information (who, when, what, for what, how much) so that an adequate paper trail will exist on file for these vital, if infrequent, sources of revenue.
- I updated the 2019/2020 budget per the decisions made by the board after the deficit was discovered, ensured it matched the budget entered into QB, and sent it to all of you. Jill caught an error regarding B&G accounts. I'll fix that and send out the revised budget.

Account Comments

- "REV.MIS.01 – Fundraising Income" stands at 161% of budgeted target (account already has \$12,881, target was \$8,000). It includes D4D, art fair, and greenery sale. Kudos to Stewardship!
- "REV.MIS.04 – Misc Contributions" requires explanation. It stands at 171% of budgeted target, but includes ~\$16k of New Minister Signing Bonus. Without the New Minister Signing Bonus, we are at 49% of our budgeted goal and so on track.
- "COM.CNX.03 – Kitchen Expenses" has already spent 71% of its annual budget, but there is \$735 in "FND.COF.02 – Coffee Fund" which is what we've collected in donations at coffee hour, so there is no problem there.
- OPS.FIN.02, OPS.FIN.03, PER.MUS.02, and OPS.SIT.01 have a simple accounting errors which I will have fixed in the final version of this month's reports.

- “PER.MUS.03 – Choir Direct Benefits” has \$211 budgeted for it but is not being claimed by Chris Lehman. **Therefore, the Board needs to decide what to do with that \$211** (I suggest absorbing it into the GF).
- “PER.MIN.09 – Settled Minister Search” has \$91 in it. \$11,091 was budgeted, but the committee was operating with the idea that their budget was \$11,000. Therefore, **the Board needs to decide what to do with that \$91** (either write a check to the search committee, or absorb it into the GF).
- “PER.MIS.01 – Misc Personnel” is over budget by 215%. This account is for background checks and direct deposit payroll fees, so this account is simply underfunded. \$300 was budgeted, we’ve already spent \$647, and we’ll probably spend closer to \$1000.
- “OPS.SIT.03 – Gas & Electric” stands at 81% of budget. The monthly bill, instead of being ~\$10/month is now closer to ~\$20/month so this is simply underfunded. \$150 was budgeted for the year and we’ll probably spend closer to \$240.
- On the Balance Sheet, “FND.MIN.02 – Ministers Discretionary Fund” is overdrawn by \$100. There was no money in this account after Reverend Meghan left, and Reverend Thomas had one expense that we logged here. **The board needs to decide whether to leave the account as is (-\$100), cover it (leaving it at \$0), or designate a sum for Reverend Thomas’ use.**

Financial Analysis

I will provide this once the Vanguard accounts are up to date.

S Miller

BUILDINGS AND GROUNDS

Nothing to report.

DESIGN REVIEW

Nothing to report.

DREAM BUILDERS

- Pursuant to the requirements the California Environmental Quality Act (CEQA) Guidelines, the project is now under public review until February 5th for the Notice of Intent to adopt the Initial Study/Mitigated Negative Declaration (IS/MND). The soonest possible Council meeting would be the February 26th meeting, but scheduling will depend on what comments (if any) are received on the MND.
- Jon Luft will explore the use of design/build firms for the Founders Hall partition project. This is the one part of the overall master plan that does not require approval of the Conditional Use Permit. It still requires structural and architectural drawings and a building permit.

D Gottdank

FINANCE

Nothing to report.

R Macdonald

LEADERSHIP DEVELOPMENT

1. There are 30 sign-ups thus far for the Non-Violent Communication Class (AKA Quality Communication)
2. The LDC Brunch is being rescheduled to 4/18.

J Ballard

PERSONNEL

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

- A new membership coordinator has been hired, Al Braun. He completed his paperwork and started work in December. He will report to Rev Thomas.

- Katie Klaerich (UUFSD pianist) has signed the offer letter to become an employee of UUFSD, rather than an independent contractor. This re-classification is being done in part to comply new state employee law. She has passed the background check, but before it is official, she still needs to complete all the necessary paperwork, which should happen within the next couple weeks.

Goals for 2020:

- Review and update of the 2016 UUFSD Employee Handbook, which includes creating 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. As part of this effort samples of handbooks have been obtained from UUA and First Church to use as reference documents.
 - Develop a "Hiring Practice Guideline". This will provide general guidance on the steps that should be considered when going through the hiring of staff at UUFSD. UUA has a detailed document that will be used as a reference.
 - Review current job descriptions of staff positions at the fellowship (except minister) and update as necessary. A template job description has been obtained from the UUA website.
 - Other tasks as requested by the Minister or Board.
- D Frieauf

RE

- 2nd Right Relations meeting set for Friday, January 24th at 9am
- Committee recommends AO/AR or similar training for Board members and fellowship leaders
- Committee proposes investigating a more private office space for the DRE. DRE role in pastoral care of parent/children has expanded. Multiple parent requests have been made.

D Kiddy

SOCIAL JUSTICE

- First quarterly committee meeting of the year will be held on Jan. 19th, immediately following the General Meeting – 1pm-2:30pm
- Racial Justice Task Force will hold the White People for Racial Justice 101 on Feb. 1, 2020. This is an all-day workshop from 9am-4pm, with a check-in at 8:30am. Lunch provided.
- Generosity Sunday is Jan. 19th. Charity is Voices of Our City Choir <https://www.voicesofourcity.org>
- Mental Health Task Force: 'Caring Conversation' January 26, between services Invited Participants: UUFSD staff, Pastoral Care team members; and members and friends who are active and retired mental health professionals.

Because faith leaders are often the first point of contact when individuals and families face mental health problems or traumatic events, the wisdom, perspective and service of these individuals is especially important.

- Contemporary issues (like technology, internet culture and game use): brief remarks by Kevin Burchby, PhD, a UUFSD member, who recently opened a counseling practice.
- UUFSD resources, needs, concerns
- Conversation will help shape SJA Mental Health task force priorities.

K Byrnes

STEWARDSHIP

1. Sign-ups have begun for auction volunteers. We will hold a combination of online and live, with a luncheon, on May 31.
2. We have begun work on a Mission Based Budget for purposes of the pledge drive communication (based on initial work by Rich Macdonald last spring and using current year budget amounts). Rev

Thomas will assign a proportion of staff salaries to various mission categories. 1st draft to be done by Feb. It is time to start thinking about what things we may want to add to the next budget (for example- do we want to consider upgrading our health benefits), and what percentage we want to ask pledgers to increase. We want to have the pledge brochure ready to go by late March/early April.

3. We would like to talk with new members individually about their pledge prior to them signing the membership book, and are asking Al and Betsy to help coordinate.
4. A simpler on-line donation form will be going live on our website. Still to be decided is whether we continue with allowing scheduled recurring credit card payments- will look to Finance for their recommendations.

J Ballard

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of December 31, 2019

	<u>Accrual Basis</u> <u>Dec 31, 2019</u>	<u>Cash Basis</u> <u>Dec 31, 2019</u>
ASSETS		
Current Assets		
Checking/Savings		
Union Bank Chkg	137,244.23	137,244.23
Vanguard VFSUX	201,957.51	201,957.51
Vanguard Money Market	347,124.98	347,124.98
Vanguard CDs	<u>400,215.00</u>	<u>400,215.00</u>
Total Checking/Savings	1,086,541.72	1,086,541.72
Accounts Receivable		
Accounts Receivable	171,166.99	1,000.00
Capital Campaign Pledges	<u>201,735.32</u>	<u>201,735.32</u>
Total Accounts Receivable	372,902.31	202,735.32
Other Current Assets		
Undeposited Funds	<u>8,098.59</u>	<u>8,098.59</u>
Total Other Current Assets	<u>8,098.59</u>	<u>8,098.59</u>
Total Current Assets	1,467,542.62	1,297,375.63
TOTAL ASSETS	<u><u>1,467,542.62</u></u>	<u><u>1,297,375.63</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	<u>1,018.40</u>	
Total Accounts Payable	1,018.40	
Other Current Liabilities		
Bonus' Payable	4,977.75	4,977.75
Direct Deposit Liabilities	-10,579.08	-10,579.08
Payroll Liabilities		
Medical Liability	-955.70	-955.70
UUA Pension Liability	<u>-361.97</u>	<u>-361.97</u>
Total Payroll Liabilities	<u>-1,317.67</u>	<u>-1,317.67</u>
Total Other Current Liabilities	<u>-6,919.00</u>	<u>-6,919.00</u>
Total Current Liabilities	<u>-5,900.60</u>	<u>-6,919.00</u>
Total Liabilities	-5,900.60	-6,919.00
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.04 - D.o C.ER PayTaxes	-224.14	-224.14
FND.SPG.06 - D. of C. Expenses	<u>-71,670.97</u>	<u>-71,670.97</u>

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of December 31, 2019

	<u>Accrual Basis</u> <u>Dec 31, 2019</u>	<u>Cash Basis</u> <u>Dec 31, 2019</u>
Total FND.SPG.01 - Spirit Grant Fund	18,254.51	18,254.51
Opening Balance Equity	-9,484.95	-9,484.95
Permanent Restricted		
FND.PGE.01 - Endowment Fund	<u>44,225.41</u>	<u>44,225.41</u>
Total Permanent Restricted	44,225.41	44,225.41
Temp. Restricted		
Building Funds		
FND.CAP.01 - Capital Campaign		
FND.CAP.02-Cap Campaign Income	1,983,226.55	1,983,226.55
FND.CAP.03-Cap Campaign Expense	-847,802.30	-847,802.30
FND.CAP.01 - Capital Campaign - Other	<u>3,525.00</u>	<u>3,525.00</u>
Total FND.CAP.01 - Capital Campaign	<u>1,138,949.25</u>	<u>1,138,949.25</u>
Total Building Funds	1,138,949.25	1,138,949.25
Committee Funds		
COM.ADL.04 - Adult Programs C/O	638.20	638.20
COM.LIB.04 - Library Comm C/O	3,923.72	3,923.72
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	1,611.53	1,611.53
Homelessness	5,276.77	5,276.77
Human Rights	665.49	665.49
COM.SAC.04 - SAC C/O - Other	<u>181.00</u>	<u>181.00</u>
Total COM.SAC.04 - SAC C/O	7,924.18	7,924.18
COM.SUN.04 - Worship Comm C/O	<u>273.77</u>	<u>273.77</u>
Total Committee Funds	13,969.87	13,969.87
Other Funds		
FND.COF.02 - Coffee Fund	734.67	734.67
FND.CON.02 - Concert Fund	3,072.47	3,072.47
FND.DBN.02 - DeBenneville Pines	2,214.51	2,214.51
FND.DRE.02 - DRE Discre. Fund	2,380.59	2,380.59
FND.HFH.02 - Casas de Luz	24,591.72	24,591.72
FND.MIN.02 - Min Discr Fund	-100.00	-100.00
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	100.00	100.00
FND.YOU.02 - Youth RE Fund	<u>4,186.36</u>	<u>4,186.36</u>
Total Other Funds	50,674.44	50,674.44
Reserves		
RES.MSB.01 - Signing Bonus	18,020.00	18,020.00
RES.AFR.01 - Appliance & Furn	1,720.11	1,720.11

6:37 PM
01/14/20
Accrual and
Cash Basis

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of December 31, 2019

	Accrual Basis	Cash Basis
	Dec 31, 2019	Dec 31, 2019
RES.BAG.01 - B&G Reserve	4,330.88	4,330.88
RES.GEN.01 - General Fund	7,519.68	7,519.68
RES.SAB.01 - Ministr Sabbatical	455.96	455.96
RES.SAB.02 - DRE Sabbatical	1,976.81	1,976.81
RES.SND.01 - Audio Visual Res	399.72	399.72
Total Reserves	34,423.16	34,423.16
Total Temp. Restricted	1,238,016.72	1,238,016.72
Unrestricted Net Assets	35,003.99	-16,448.05
Net Income	147,427.54	29,730.99
Total Equity	1,473,443.22	1,304,294.63
TOTAL LIABILITIES & EQUITY	1,467,542.62	1,297,375.63

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	Jul - Dec 19	Annual Budget	\$ Remaining	% of Budgeted Amount
Ordinary Income/Expense				
Income				
Revenues				
Fundraising				
REV.AUC.01 - Auction Income	4,590.69	16,000.00	11,409.31	28.69%
REV.MIS.01 - Fundraising Income	12,881.09	8,000.00	-4,881.09	161.01%
Total Fundraising	<u>17,471.78</u>	<u>24,000.00</u>	<u>6,528.22</u>	<u>72.8%</u>
Legacies and Bequests	8,525.87			
Pledges				
REV.PLG.01 - Pledge Current Yr	187,483.75	344,175.00	156,691.25	54.47%
REV.PLG.03 - Pledge Post Pay	500.00			
Total Pledges	<u>187,983.75</u>	<u>344,175.00</u>	<u>156,191.25</u>	<u>54.62%</u>
RE Program Income				
REV.REL.01 - RE Donations	450.00	1,000.00	550.00	45.0%
REV.REL.02 - COA/OWL Fees	446.79	200.00	-246.79	223.4%
Total RE Program Income	<u>896.79</u>	<u>1,200.00</u>	<u>303.21</u>	<u>74.73%</u>
REV.MIS.04 - Misc Contributions	4,415.00	13,000.00	8,585.00	33.96%
REV.SUN.01 - Sunday Collection	8,028.16	14,500.00	6,471.84	55.37%
Scripp Sales	129.26	200.00	70.74	64.63%
Site Rental				
REV.SIT.01 - Sandy Hill	22,650.00	45,000.00	22,350.00	50.33%
REV.SIT.02 - Special Evt Rent	1,700.00	1,500.00	-200.00	113.33%
REV.SIT.03 - Site Use Contrib	2,655.00	2,500.00	-155.00	106.2%
Total Site Rental	<u>27,005.00</u>	<u>49,000.00</u>	<u>21,995.00</u>	<u>55.11%</u>
Revenues - Other	0.00			
Total Revenues	<u>254,455.61</u>	<u>446,075.00</u>	<u>191,619.39</u>	<u>57.04%</u>
Total Income	<u>254,455.61</u>	<u>446,075.00</u>	<u>191,619.39</u>	<u>57.04%</u>
Gross Profit	<u>254,455.61</u>	<u>446,075.00</u>	<u>191,619.39</u>	<u>57.04%</u>
Expense				
Administration Expenses				
OPS.ADM.01 - Postage	305.08	550.00	244.92	55.47%
OPS.ADM.02 - Office Supplies	688.26	2,000.00	1,311.74	34.41%
OPS.ADM.03 - Copier	3,015.51	6,600.00	3,584.49	45.69%
OPS.ADM.05 - Phone & Internet	1,426.73	2,750.00	1,323.27	51.88%
OPS.ADM.06 - Adm Mileage Exp	82.61	150.00	67.39	55.07%
OPS.ADM.07 - Misc Supplies	11.18	450.00	438.82	2.48%
OPS.ADM.09 - Miscellaneous	50.00	0.00	-50.00	100.0%
Total Administration Expenses	<u>5,579.37</u>	<u>12,500.00</u>	<u>6,920.63</u>	<u>44.64%</u>
Board & Committee Expenses				
COM.BRD.03 - Board Expenses	150.76	150.00	-0.76	100.51%
COM.COM.03 - Communications Comm	1,041.58	1,600.00	558.42	65.1%
COM.CNX.03 - Kitchen Expenses	712.38	1,000.00	287.62	71.24%
COM.FND.03 - Fundraising Comm	0.00	500.00	500.00	0.0%
COM.FNF.03 - Fun & Fellowship	0.00	500.00	500.00	0.0%
COM.MEM.03 - Membership Comm	39.50	1,200.00	1,160.50	3.29%
COM.MUS.03 - Choir & Music	595.74	1,600.00	1,004.26	37.23%
COM.PCC.03 - Pastoral Care Comm	0.00	150.00	150.00	0.0%
COM.PGC.03 - Planned Giving	0.00	200.00	200.00	0.0%
COM.SAC.03 - Social Action Comm	2,455.45	3,300.00	844.55	74.41%
COM.SUN.03 - Worship Comm	765.08	3,100.00	2,334.92	24.68%
Total Board & Committee Expenses	<u>5,760.49</u>	<u>13,300.00</u>	<u>7,539.51</u>	<u>43.31%</u>
Denomination Expenses				
OPS.DEN.01 - UUA Dues	19,500.00	19,500.00	0.00	100.0%
OPS.DEN.04 - Cluster Dues	0.00	500.00	500.00	0.0%
Total Denomination Expenses	<u>19,500.00</u>	<u>20,000.00</u>	<u>500.00</u>	<u>97.5%</u>
Finance Expenses				

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	Jul - Dec 19	Annual Budget	\$ Remaining	% of Budgeted Amount
OPS.FIN.02 - Bookkeeping Exp	0.00	650.00	650.00	0.0%
OPS.FIN.03 - Accounting Fees	5,534.80	9,000.00	3,465.20	61.5%
OPS.FIN.05 - Other Finance Exp	58.29	500.00	441.71	11.66%
OPS.FIN.06 - Credit Card Fees	633.65	1,350.00	716.35	46.94%
Total Finance Expenses	6,226.74	11,500.00	5,273.26	54.15%
Payroll Expenses				
PER.HFH.01 - Casas de Luz				
Congregational Administrator				
PER.OFF.01 - Admin Wages	18,704.00	37,500.00	18,796.00	49.88%
PER.OFF.02 - Admin UUA Pension	1,820.00	3,750.00	1,930.00	48.53%
PER.OFF.03 - ER Payroll Taxes	1,430.86	2,869.00	1,438.14	49.87%
PER.OFF.04 - Admin Medical	5,138.77	10,300.00	5,161.23	49.89%
PER.OFF.08 - Admin Prof Exp	0.00	200.00	200.00	0.0%
Total Congregational Administrator	27,093.63	54,619.00	27,525.37	49.61%
Director of RE Expense				
PER.DRE.01 - DRE Wages	27,582.52	55,240.00	27,657.48	49.93%
PER.DRE.02 - DRE UUA Pension	2,659.93	5,524.00	2,864.07	48.15%
PER.DRE.03 - ER Payroll Taxes	1,981.31	4,226.00	2,244.69	46.88%
PER.DRE.04 - DRE Medical	4,142.84	8,413.00	4,270.16	49.24%
PER.DRE.07 - DRE LTD Ins	258.96	553.00	294.04	46.83%
PER.DRE.09 - DRE Prof Exp	800.33	2,500.00	1,699.67	32.01%
Total Director of RE Expense	37,425.89	76,456.00	39,030.11	48.95%
Minister Expense				
Minister Benefits				
PER.MIN.00 - in Lieu of FICA	2,918.79	6,120.00	3,201.21	47.69%
PER.MIN.02 - Minister Housing	17,972.21	41,928.00	23,955.79	42.86%
PER.MIN.03 - Minister UUA Pens	3,903.85	8,000.00	4,096.15	48.8%
PER.MIN.04 - Minister Medical	7,799.38	16,093.00	8,293.62	48.46%
PER.MIN.06 - Minister Life Ins	0.00	563.00	563.00	0.0%
PER.MIN.07 - Minister LTD Ins	0.00	900.00	900.00	0.0%
PER.MIN.08 - Minister Prof Exp	1,561.55	6,000.00	4,438.45	26.03%
Total Minister Benefits	34,155.78	79,604.00	45,448.22	42.91%
Minister Wages				
PER.MIN.01 - Minister Salary	22,304.70	38,072.00	15,767.30	58.59%
Total Minister Wages	22,304.70	38,072.00	15,767.30	58.59%
PER.MIN.09 - Sett'd Min Search	11,000.00	11,091.00	91.00	99.18%
PER.MIN.10 - Moving Expenses	7,000.00	7,000.00	0.00	100.0%
Total Minister Expense	74,460.48	135,767.00	61,306.52	54.84%
Music Expenses				
Choir Director				
PER.MUS.01 - Choir Dir Wage	15,171.80	30,385.00	15,213.20	49.93%
PER.MUS.02 - Choir Dir Prof Exp	-202.96	2,170.00	2,372.96	-9.35%
PER.MUS.03 - Choir Dir Benefits	0.00	211.00	211.00	0.0%
Total Choir Director	14,968.84	32,766.00	17,797.16	45.68%
Music ER Payroll Tax				
PER.MUS.11 - Accompanist	5,200.02	10,400.00	5,199.98	50.0%
PER.MUS.12 - Music Substitute	200.00	0.00	-200.00	100.0%
Total Music Expenses	21,568.06	45,490.00	23,921.94	47.41%
PER.MIS.01 - Misc Personnel Exp	646.75	300.00	-346.75	215.58%
PER.SIT.07 - Worker's Comp Ins	1,573.00	1,750.00	177.00	89.89%
Site Support Staff				
PER.SIT.01 - Childcare Wage	1,960.84	4,500.00	2,539.16	43.57%
PER.SIT.02 - Custodian	3,497.50	6,110.00	2,612.50	57.24%
PER.SIT.03 - Site Caretaker	3,543.75	5,750.00	2,206.25	61.63%
PER.SIT.09 - Sound Technician	4,082.50	9,000.00	4,917.50	45.36%
PER.SIT.11 - Lead Teach & Asst.	2,628.75	4,550.00	1,921.25	57.78%
PER.SIT.12 - ER Payroll Taxes	492.86	2,567.00	2,074.14	19.2%

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
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	Jul - Dec 19	Annual Budget	\$ Remaining	% of Budgeted Amount
Total Site Support Staff	16,206.20	32,477.00	16,270.80	49.9%
Payroll Expenses - Other	19.25			
Total Payroll Expenses	178,993.26	346,859.00	167,865.74	51.6%
Religious Exploration				
COM.OWL.03 - COA/OWL Exp	0.00	200.00	200.00	0.0%
COM.REL.03 - RE Program Exp	799.29	2,850.00	2,050.71	28.05%
Total Religious Exploration	799.29	3,050.00	2,250.71	26.21%
Reserve Expense Accounts				
RES.EXP.01 - Buildings & Ground	0.00	6,000.00	6,000.00	0.0%
RES.EXP.02 - Appliance & Furnit	0.00	1,000.00	1,000.00	0.0%
RES.EXP.03 - Audio Visual	0.00	1,000.00	1,000.00	0.0%
RES.EXP.04 - Ministr Sabbatical	0.00	0.00	0.00	0.0%
RES.EXP.05 - DRE Sabbatical	0.00	0.00	0.00	0.0%
RES.EXP.07 - Audit Reserve	0.00	6,000.00	6,000.00	0.0%
Total Reserve Expense Accounts	0.00	14,000.00	14,000.00	0.0%
Site Operations				
OPS.SIT.01 - Property Insurance	-2.00	3,960.00	3,962.00	-0.05%
OPS.SIT.02 - Real Estate Taxes	2,032.77	3,970.00	1,937.23	51.2%
OPS.SIT.03 - Gas & Electric	122.31	150.00	27.69	81.54%
OPS.SIT.04 - Solar Loans	1,467.76	4,405.00	2,937.24	33.32%
OPS.SIT.05 - Water	1,632.33	3,850.00	2,217.67	42.4%
OPS.SIT.07 - B&G Maintenance	2,261.65	3,870.00	1,608.35	58.44%
OPS.SIT.10 - Audio/Visual Exp	350.65	436.00	85.35	80.42%
Total Site Operations	7,865.47	20,641.00	12,775.53	38.11%
Total Expense	224,724.62	441,850.00	217,125.38	50.86%
Net Ordinary Income	29,730.99	4,225.00		
Net Income	29,730.99	4,225.00		