

# Minutes of UUFSD Board Meeting

November 3, 2021 7:00 - 9:40 PM

UUFSD Palmer Library

## Present:

Liora Kian-Gutierrez, *President*

Brenda Post, *Vice-President*

Sarah Miller, *Treasurer*

Angie Knappenberger

## Also Present:

Rev. Jo Green, *Advisory non-voting member*

Mark Tuller, *Planned Giving Committee Chair*

Alisa Guralnick, *Planned Giving Committee*

Wenda Alvarez, *Nominating Committee*

Cheryl Close, *Nominating Committee*

Susan Hahm, *Nominating Committee*

## Absent:

Louise Lin Garrett

Scott Elliott

## Lighting of Chalice & Chalice Reading

## Recitation of Board Covenant and Covenant of Right Relations

## ANNOUNCEMENTS

## APPROVAL OF REPORTS

Approval of Board Meeting Minutes from October 20, 2021

**DECISION: All Agreed**

Approval of Committee, Staff and Treasurer's Reports

There was concern regarding a portion of the DRE Report. The Board agreed to accept the report pending revision of the part in question. Liora will provide specific guidelines of what is wanted in a Religious Education Program Report and send it to the DRE and copy the Reverend.

**DECISION: Agreed pending revision.**

## NEW AGENDA ITEMS

### **Presentation by Mark Tuller regarding Endowment Fund and Planned Giving**

“Stewarding what we’ve got, growing, and giving”

The Endowment Fund would not exist without Caroline DeMar and her efforts. Hopefully, at some point, the Board and Congregation will consider renaming it for her.

Per the procedure in the Bylaws, in June we awarded our first grants using \$2700 from the Endowment Fund. Half the grants went to on campus initiatives and half to the wider world. We are on track to be able to grant \$4,000 at the end of this fiscal year. The principle is invested with the UUA Common Endowment Fund, which invests in socially and environmentally responsible corporations. Over 300 UUA affiliates and congregations participate in this fund, which invests in doing good in the world.

Part of growing the UUFSD Endowment Fund is making sure everyone is aware and knows what the Endowment is and what it's for. We propose to do this through articles in the newsletter, presentations in meetings, and hopefully in the future at luncheons.

The Legacy Society Plaque is a symbol mostly to inspire. The Planned Giving Committee encourages the Board, if we are able, to consider joining the Legacy Society by making a contribution of \$1,000 or more to the Endowment Fund. The Planning Giving Committee is leading by example and are all now members of the Legacy Society. The PGC believes that committing to the Endowment is a spiritual act.

Mark shared the latest brochure and the Legacy Society form. Gifts of cash, stock, property, donations from a charitable trust, or a death benefit to UUFSD are all welcomed.

#### **Presentation by Sarah Miller Regarding UUFSD Finances**

Sarah Presented the Year End Financials and the Quarterly Financials. She also ran through the PowerPoint presentation on UUFSD finances she proposes to give to members as part of Board Goal #1. This is part of the Board's commitment to ensure both that members are educated about our finances and have the same evidence-based information with which to make decisions, and to ensure member input into the budgeting process, while also increasing awareness, engagement, and transparency. The financial reports are appended to this Official Record.

### **BOARD ACTIONS COMPLETED VIA GOOGLE POLL**

#### **Proposal #1 - The Board agrees to adopt the Consensus Building Approach.**

**Proposal:** Decisions of the UUFSD Board of Directors shall be made by Consensus Building Approach (CBA) as defined by the current edition of "Breaking Robert's Rules" (co-authored by Lawrence Susskind and Jeffrey Cruikshank). The goal is to seek unanimity, but settle for overwhelming agreement after concerted effort has been made to meet everyone's interests. As consensus is sought on any given proposal, the process is always to ask, "Can you live with this proposal? If not, what would you change so that you can live with it?" The final agreements are ones that all stakeholders not only can live with, but are committed to implementing. These agreements are recorded in the Minutes of the Board Meeting and enter the permanent record.

**DECISION: All Agreed**

**Proposal #2 - The Board agrees to consolidate UUFSD's reserve funds.**

**Discussion:** Per UUFSD Policy and Procedure #140 - Donations and Gifts to UUFSD, it is the right and privilege of the Board of Directors to "remove designations or restrictions on any gift when it is deemed in the best interest of the Fellowship to do so." The treasurer requests the following reassignment of reserve funds because it is in the best interest of the Fellowship to do so.

**Proposal:** The Board agrees to create two new reserve funds by consolidating five existing reserve funds: The current *RES.AFR.01-Appliances&Furniture*, *RES.BAG.01-Buildings&Grounds*, and *RES.SND.01-AV* will be consolidated into a new "Facilities Repair and Replacement Reserve". The current *RES.ADT.01-Audit* and *RES.GEN.01-General Fund* will be consolidated into a new "Operations Reserve".

**DECISION: All Agreed**

**Proposal #3 - The Board agrees to allocate \$1000 for CPA consulting services for FY21-22**

**Discussion:** The audit conducted during FY20-21 confirmed what we already knew: that UUFSD's previous accounting practices do not conform to accounting best practices. What has also become apparent is that we do not have the expertise in house to accomplish the transition to best practices. The issues are with the nitty gritty of bookkeeping and are beyond the knowledge of our bookkeeper, treasurer, and other financially savvy members of the Fellowship. There was \$6000 allocated for the audit, of which only \$3000 was spent. Therefore, the treasurer requests that \$1000 in Operations Reserves (left over from the audit reserve) be earmarked for CPA consulting fees. We have been using Jane Gilpin of SupportingStrategies.com, who was recommended by Rich Macdonald and who has already proven to be incredibly knowledgeable and effective. Pending approval of this proposal, it is anticipated that for the current FY she will review our accounts on a quarterly basis.

**Proposal:** The Board agrees to allocate \$1000 in Operations Reserve Funds for CPA Consulting services in FY21-22.

**DECISION: All Agreed**

**Proposal #4 - The Board agrees to designate a second signatory for UUFSD's safe deposit box**

**Discussion:** When Nancy Ross, George Guy, and Douglas Kolb opened a bank account for UUFSD in the late 1980s, the contract came with a free safe deposit box for life. That bank location is now owned by Wells Fargo, but the contract is still in force and we still have a 3x5 safe deposit box there that is currently unused. We could give it up, but as it's free, there is no reason not to keep it. Right now, Sarah Miller is the only person with authorized access. It would be prudent for the Board to authorize an additional person.

**Proposal:** The Board agrees to designate Barbara Walker as a signatory/authorized user of UUFSD's safe deposit box.

**DECISION: All Agreed**

**Proposal #5 - The Board agrees to designate new checking account signers**

**Discussion:** Board-approved checking account signers must be recorded in the Meeting Minutes of the Board before the bank will authorize them as signers. Current signers are Alana Schuller, Rich Macdonald, Steve Rosen, Sarah Miller, John Sherman, and Caroline DeMar. Alana, Rich, and Steve have all asked to be removed. The Finance Committee has approved Barbara Walker as an additional checking account signer.

**Proposal:** The UUFSD Board of Directors approves the following members to be signers for the UUFSD checking account: Sarah Miller, Caroline DeMar, John Sherman, and Barbara Walker.

**DECISION:** All Agreed

**Proposal #6 - The Board Approves UUFSD Infectious Disease Protocol P&P #151**

**Discussion:** By now every committee has returned any feedback they had and it has been incorporated into the draft Policy. **Proposal:** The UUFSD Board of Directors approves the new Policy and Procedure #151 - Infectious Disease Protocols (See full text of P&P#151 appended to this record).

**DECISION:** All Agreed

**Proposal #7 - Proposal to start having all Board Meetings in Person starting December 1, 2021.**

**RESULTS:** The poll resulted in a 50/50 split. Moved discussion to Future Business.

**EXECUTIVE SESSION**

The Nominating Committee presented candidates for filling the vacant Board position.

**FUTURE BUSINESS**

1. Board return to one in person meeting per month
2. Possible True Colors workshop for in person meeting - December 1, 2021

**BOARD MEETING ENDED 9:40 PM**

Next Board Meeting: Wednesday, November 17, 2021 via zoom

Notes taken by Liora Kian-Gutierrez

Minutes prepared by Louise Lin Garrett

**APPENDED TO THIS OFFICIAL RECORD**

- Approved Policy and Procedure #151 - Infectious Disease Protocols
- 1st Quarter Financial Reports

## Approved Policy and Procedure #151 - Infectious Disease Protocols:

### UUFSD Policy and Procedure Document

#### Policy ID: 151

**Title:** Infectious Disease Protocols

**Date Approved:** October XX, 2021 by the Board of Directors

#### Purpose

To provide guidance on how to operate UUFSD during an infectious disease outbreak, pandemic or health crisis (COVID-19 or other), to ensure the safety of all members of the congregation and staff while continuing to live our purpose and be in alignment with our UU values.

In 2020, COVID-19 rocked our world. In-person services and gatherings ceased. Public health officials have said that we must be prepared to be flexible and ready to shift from in-person to virtual if conditions change. This policy is designed to create this expectation, reminding us to be flexible and resilient while living our UU values.

This policy specifically addresses the Covid-19 pandemic, but is intended to be adaptable to any infectious disease crisis that might arise.

#### Policy

Decisions about operating during an infectious disease pandemic are grounded in our deep values and are core to who we are as a faith tradition:

- Our abiding care and concern for the most vulnerable, inside and outside our congregation.
- Accessibility and inclusion for all of our members and friends to participate in our congregation, regardless of health status, health vulnerability, or ability.
- Recognition that we are part of an interdependent web and, as such, our risk-taking and our protective actions affect far more than just ourselves. Our congregational decisions can impact other congregations and the wider community.
- Ethical treatment and expectations for our leaders and staff, minimizing the risks to their own health and well-being.
- Our affirmation that good science, coupled with our UU values, must be the basis upon which we make decisions about in-person gathering.
- Commitment to our mission, community, and theology more than ever, mindful of the spiritual demands of this transition.
- Our deep hope that we as a country, and as a world, will not return to “normal” when the pandemic is over. We seek to live into “a new normal” of more justice, more love, more equity, more sustainability, and more peace.

UUFSD will follow UUA guidance, CDC guidelines, Federal, State, County and local laws and regulations and make necessary adjustments to this policy and/or the procedures based on changing guidance.

The Board of Directors will be responsible for determining which procedures shall be implemented at any time given the changing nature of a pandemic or health crisis. Input will be sought from staff and committee chairs on changes to procedures that impact operations.

## **Procedures**

Decisions about how we operate during a pandemic will be made by the Board of Directors based on current information available and applicable guidance and laws. When required, UUFSD will cease in-person operations and conduct weekly services, religious education, committee meetings and other meetings virtually. Every effort will be made to keep a high level of engagement for virtual services, including virtual “coffee hour” chats following the service. When in-person services resume, virtual service offerings will continue to be an important option to serve our congregation and be as inclusive as possible.

### **Communicating Operational Changes**

When a change will be made to how we operate, the Board of Directors will send a notice to the entire congregation. Notices to cease in-person operations require very little or, in the case of a law going into effect, no notice. Notices to re-start in-person gatherings after a closure require at least two weeks’ notice to the staff and congregation. The intent of this two-week period is to allow all involved in weekly services enough time to pivot from remote to in-person offerings.

### **In-Person Gatherings during COVID-19 Pandemic**

During a time of risk for transmission of disease when there is no law or regulation preventing large gatherings, in-person gatherings may be held with some or all the following conditions in place:

1. All attendees 12 years or older who come on-site must show proof of full vaccination for COVID-19 each time upon arrival to UUFSD.
  - a. For COVID-19, this includes two doses of the Pfizer or Moderna vaccine or one dose of the Johnson & Johnson vaccine.
  - b. Proof can include a picture of the State of California’s Digital COVID-19 vaccine record website QR code (click [here](#)), a picture of a vaccination card, and/or an actual vaccination card
2. All paid staff and volunteers must show proof of vaccination. For staff, a record of vaccination and test results will be kept in personnel files. For volunteers, the staff liaison or Committee Chairperson will keep a record of proof of vaccination.
3. Masks are required for everyone over 2 years of age for all indoor and/or outdoor events. Masks must be made of paper or cloth and cover your nose and mouth and fit snugly on your face. Everyone should bring their own mask.
  - a. The minister and other speakers at the podium may remove their mask while speaking at the podium.
4. Maintain social distancing of at least 6 feet between members of different households.
5. Food or beverage may be suspended during times of high risk. Specific guidance will be given as conditions change. You may bring your own beverage on-site at any time.
6. Singing:
  - a. Indoor singing may be suspended completely during a pandemic.
  - b. Choir may or may not be permitted to rehearse or perform in person during a pandemic. Recorded music from our choir, band, or other individuals is a wonderful and safe alternative to in-person singing.
  - c. When outdoor singing is permitted, all singers must wear well-fitted masks and stay at least 6 feet apart (10 – 12 feet is a safer distance during COVID).

7. Religious Education Classes will be held outdoors with masks. Children must be registered prior to attending an RE program. Snacks may or may not be allowed, and will follow the guidance for food and beverage overall.
8. Pre-registering for attendance at in-person indoor services may be an option to pursue if/when attendance exceeds capacity.
9. Small Group Gatherings
  - a. When large gatherings are not permitted, it may be possible for small groups to continue to be on-site using the above protocols. The Board of Directors will communicate the maximum number of people who can be on-site during a time when large gatherings are prohibited
  - b. When large gatherings are permitted, small groups can meet on site using the above protocols. It is preferable for small groups to also meet outdoors, but indoor meetings may be permissible if social distancing requirements can be upheld.

### **Outdoor Services / Gatherings**

1. Given the nature of a pandemic, we are uniquely equipped to be able to hold services outdoors where it is safer for all. The intent is for services to be outdoors as much as possible during a pandemic. In the case of rain or inclement weather, services will be virtual for that day, and the congregation will be notified by email and/or text at least one hour before the start of service.
  - a. When a planned outdoor service is cancelled, only the staff and service participants will be on-site and hold the service indoors - all others may attend virtually

### **Indoor Services / Gatherings**

1. Indoor services may be suspended during a pandemic. When indoor services are not recommended, services will only be held outdoors and/or virtually. Indoor services can be held when COVID Act Now data for San Diego County is in the Low, Medium or High transmission risk with masks and social distancing of at least 6 feet between members of different households. Whenever possible, all windows and doors will be open.
2. In the event that we exceed the capacity limit for our indoor space with social distancing requirements in place, attendees may listen to the service in the core area outdoors or return home to watch virtually.

The Unitarian Universalist Fellowship of San Dieguito  
Profit & Loss Budget vs. Actual  
July through September 2021

	Jul 2021 - Sep 2021	Annual Budget	\$ Over Budget	25% thru Year % Budget Used	Notes
Ordinary Income/Expense					
Income					
Revenues					
Fundraising					
REV.AUC.01 - Auction Income	0.00	15,000.00	-15,000.00	0.0%	
REV.MIS.01 - Fundraising Income	0.00	2,500.00	-2,500.00	0.0%	
Total Fundraising	0.00	17,500.00	-17,500.00	0.0%	
Pledges					
REV.PLG.01 - Pledge Current Yr	114,511.12	334,400.00	-219,888.88	34.24%	
Total Pledges	114,511.12	334,400.00	-219,888.88	34.24%	
RE Program Income					
REV.REL.01 - RE Donations	0.00	3,500.00	-3,500.00	0.0%	
REV.REL.02 - COA/OWL Fees	1,000.00	3,500.00	-2,500.00	28.57%	
Total RE Program Income	1,000.00	7,000.00	-6,000.00	14.29%	
REV.MIS.04 - Misc Contributions	362.36	15,000.00	-14,637.64	2.42%	
REV.SUN.01 - Sunday Collection	1,913.87	10,000.00	-8,086.13	19.14%	
Scripp Sales	95.60	300.00	-204.40	31.87%	
Site Rental					
REV.SIT.01 - Sandy Hill	7,775.00	48,000.00	-40,225.00	16.2%	
REV.SIT.02 - Special Evnt Rent	300.00	1,000.00	-700.00	30.0%	
REV.SIT.03 - Site Use Contrib	200.00	0.00	200.00	100.0%	
Total Site Rental	8,275.00	49,000.00	-40,725.00	16.89%	
Total Revenues	126,157.95	433,200.00	-307,042.05	29.12%	
Total Income	126,157.95	433,200.00	-307,042.05	29.12%	
Gross Profit	126,157.95	433,200.00	-307,042.05	29.12%	
Expense					
Administration Expenses					
OPS.ADM.01 - Postage	34.95	800.00	-765.05	4.37%	
OPS.ADM.02 - Office Supplies	251.57	2,000.00	-1,748.43	12.58%	
OPS.ADM.03 - Copier	1,830.27	1,000.00	830.27	183.03%	1
OPS.ADM.05 - Phone & Internet	743.53	2,900.00	-2,156.47	25.64%	
OPS.ADM.06 - Adm Mileage Exp	22.40	200.00	-177.60	11.2%	
OPS.ADM.07 - Misc Supplies	0.00	450.00	-450.00	0.0%	
Total Administration Expenses	2,882.72	7,350.00	-4,467.28	39.22%	
Bank Service Charges	9.00				
Board & Committee Expenses					
COM.BRD.03 - Board Exp	0.00	200.00	-200.00	0.0%	
COM.CNX.03 - Kitchen Exp	201.22	0.00	201.22	100.0%	2
COM.COM.03 - Communications Exp	606.41	600.00	6.41	101.07%	3
COM.FND.03 - Fundraising Exp	0.00	600.00	-600.00	0.0%	
COM.MEM.03 - Membership Exp	0.00	200.00	-200.00	0.0%	
COM.MUS.03 - Choir & Music Exp	0.00	1,000.00	-1,000.00	0.0%	
COM.PCC.03 - Pastoral Care Exp	0.00	200.00	-200.00	0.0%	
COM.PGC.03 - Planned Giving Exp	0.00	200.00	-200.00	0.0%	
COM.SAC.03 - Social Action Exp	55.09	1,000.00	-944.91	5.51%	
COM.SUN.03 - Worship Exp	1,017.06	3,000.00	-1,982.94	33.9%	
Total Board & Committee Expenses	1,879.78	7,000.00	-5,120.22	26.85%	
Denomination Expenses					
OPS.DEN.01 - UUA Dues	0.00	13,132.00	-13,132.00	0.0%	
Total Denomination Expenses	0.00	13,132.00	-13,132.00	0.0%	
Finance Expenses					

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OPS.FIN.03 - Accounting Fees	905.20	9,000.00	-8,094.80	10.06%	
OPS.FIN.05 - Other Finance Exp	0.00	1,000.00	-1,000.00	0.0%	
OPS.FIN.06 - Credit Card Fees	273.47	2,000.00	-1,726.53	13.67%	
<b>Total Finance Expenses</b>	<b>1,178.67</b>	<b>12,000.00</b>	<b>-10,821.33</b>	<b>9.82%</b>	
<b>Payroll Expenses</b>					
<b>Congregational Administrator</b>					
PER.OFF.01 - Admin Wages	10,495.80	39,051.00	-28,555.20	26.88%	
PER.OFF.02 - Admin UUA Pension	1,037.82	3,905.00	-2,867.18	26.58%	
PER.OFF.03 - ER Payroll Taxes	818.27	2,987.00	-2,168.73	27.39%	
PER.OFF.04 - Admin Medical	2,784.90	12,675.00	-9,890.10	21.97%	
PER.OFF.05 - Admin Dental	180.00				
PER.OFF.07 - Admin LTDLife Ins	200.58	488.00	-287.42	41.1%	
PER.OFF.08 - Admin Prof Exp	0.00	200.00	-200.00	0.0%	
<b>Total Congregational Administrator</b>	<b>15,517.37</b>	<b>59,306.00</b>	<b>-43,788.63</b>	<b>26.17%</b>	
<b>Director of RE Expense</b>					
PER.DRE.01 - DRE Wages	15,459.12	57,525.00	-42,065.88	26.87%	
PER.DRE.02 - DRE UUA Pension	1,528.87	5,753.00	-4,224.13	26.58%	
PER.DRE.03 - ER Payroll Taxes	1,143.44	4,401.00	-3,257.56	25.98%	
PER.DRE.04 - DRE Medical	1,731.48	10,149.00	-8,417.52	17.06%	
PER.DRE.07 - DRE LTDLife Ins	295.53	692.00	-396.47	42.71%	
PER.DRE.09 - DRE Prof Exp	783.64	2,500.00	-1,716.36	31.35%	
<b>Total Director of RE Expense</b>	<b>20,942.08</b>	<b>81,020.00</b>	<b>-60,077.92</b>	<b>25.85%</b>	
<b>Minister Expense</b>					
<b>Minister Benefits</b>					
PER.MIN.00 - in Lieu of FICA	1,091.58	7,268.00	-6,176.42	15.02%	
PER.MIN.02 - Minister Housing	10,635.03	18,228.00	-7,592.97	58.34%	4
PER.MIN.03 - Minister UUA Pens	2,423.05	9,500.00	-7,076.95	25.51%	
PER.MIN.04 - Minister Medical	1,113.03	4,500.00	-3,386.97	24.73%	
PER.MIN.05 - Minister Dental	180.00	0.00	180.00	100.0%	
PER.MIN.07 - Mnster LTDLife Ins	428.46	2,025.00	-1,596.54	21.16%	
PER.MIN.08 - Minister Prof Exp	1,412.16	8,500.00	-7,087.84	16.61%	
<b>Total Minister Benefits</b>	<b>17,283.31</b>	<b>50,021.00</b>	<b>-32,737.69</b>	<b>34.55%</b>	
<b>Minister Wages</b>					
PER.MIN.01 - Minister Salary	14,269.22	76,772.00	-62,502.78	18.59%	4
<b>Total Minister Wages</b>	<b>14,269.22</b>	<b>76,772.00</b>	<b>-62,502.78</b>	<b>18.59%</b>	
<b>Total Minister Expense</b>	<b>31,552.53</b>	<b>126,793.00</b>	<b>-95,240.47</b>	<b>24.89%</b>	
<b>Music Expenses</b>					
<b>Choir Director</b>					
PER.MUS.01 - Choir Dir Wage	6,041.52	22,540.00	-16,498.48	26.8%	
PER.MUS.03 - ER Payroll Tax	462.17	1,724.00	-1,261.83	26.81%	
PER.MUS.04 - Choir Dir Prof Exp	0.00	1,000.00	-1,000.00	0.0%	
<b>Total Choir Director</b>	<b>6,503.69</b>	<b>25,264.00</b>	<b>-18,760.31</b>	<b>25.74%</b>	
PER.MUS.11 - Accompanist	2,910.43	10,830.00	-7,919.57	26.87%	
PER.MUS.12 - Accompanist PR tax	0.00	828.00	-828.00	0.0%	
<b>Total Music Expenses</b>	<b>9,414.12</b>	<b>36,922.00</b>	<b>-27,507.88</b>	<b>25.5%</b>	
PER.MIS.01 - Misc Personnel Exp	94.50	630.00	-535.50	15.0%	
PER.SIT.07 - Worker's Comp Ins	1,982.00	2,250.00	-268.00	88.09%	
<b>Site Support Staff</b>					
PER.SIT.01 - Childcare Wage	0.00	6,000.00	-6,000.00	0.0%	
PER.SIT.02 - Custodian	1,410.00	7,000.00	-5,590.00	20.14%	
PER.SIT.03 - Site Caretaker	1,616.25	4,680.00	-3,063.75	34.54%	

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PER.SIT.09 - Sound Technician	4,530.00	19,000.00	-14,470.00	23.84%	
PER.SIT.11 - Lead Teach & Asst.	1,290.00	56,700.00	-55,410.00	2.28%	
PER.SIT.12 - ER Payroll Taxes	791.09	2,704.00	-1,912.91	29.26%	
<b>Total Site Support Staff</b>	<b>9,637.34</b>	<b>96,084.00</b>	<b>-86,446.66</b>	<b>10.03%</b>	
<b>Total Payroll Expenses</b>	<b>89,139.94</b>	<b>403,005.00</b>	<b>-313,865.06</b>	<b>22.12%</b>	
<b>Religious Exploration</b>					
COM.OWL.03 - COA/OWL Exp	0.00	200.00	-200.00	0.0%	
COM.REL.03 - RE Program Exp	955.96	1,000.00	-44.04	95.6%	5
<b>Total Religious Exploration</b>	<b>955.96</b>	<b>1,200.00</b>	<b>-244.04</b>	<b>79.66%</b>	
<b>Site Operations</b>					
OPS.SIT.01 - Property Insurance	0.00	4,621.00	-4,621.00	0.0%	
OPS.SIT.02 - Real Estate Taxes	0.00	4,066.00	-4,066.00	0.0%	
OPS.SIT.03 - Gas & Electric	-326.97	120.00	-446.97	-272.48%	6
OPS.SIT.05 - Water	436.77	3,500.00	-3,063.23	12.48%	
OPS.SIT.07 - B&G Maintenance	1,430.30	8,000.00	-6,569.70	17.88%	
OPS.SIT.10 - Audio/Visual Exp	486.49	0.00	486.49	100.0%	
<b>Total Site Operations</b>	<b>2,026.59</b>	<b>20,307.00</b>	<b>-18,280.41</b>	<b>9.98%</b>	
<b>Total Expense</b>	<b>98,072.66</b>	<b>463,994.00</b>	<b>-365,921.34</b>	<b>21.14%</b>	
<b>Net Ordinary Income</b>	<b>28,085.29</b>	<b>-30,794.00</b>	<b>58,879.29</b>	<b>-91.2%</b>	
<b>Net Income</b>	<b>28,085.29</b>	<b>-30,794.00</b>	<b>58,879.29</b>	<b>-91.2%</b>	

**NOTES**

- 1) Copier Account was inadvertently under budgeted. Operations Reserve will cover shortfall.
- 2) Kitchen Expenses will be covered this year by the \$1000 in the FND.COF.02 Coffee Fund (see Balance Sheet)
- 3) Online Subscription services have temporarily been booked to COM.COM.03. The new Chart of Accounts will include a new account specifically for online subscription services.
- 4) I have to look into this. Minister Housing + Minister Salary = Minister "wages" so if one account runs over the other will run under. The \$18k for housing was based on last year's numbers. Looks like it should be \$40k.
- 5) I have to look into this. This RE expense may be due to FY20-21 expenses being booked in this FY.
- 6) I have to look into this. It looks like we are now getting income from our solar panels.

**The Unitarian Universalist Fellowship of San Dieguito**  
**Balance Sheet**  
 As of September 30, 2021

	Sep 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Union Bank Chkg	269,097.95
UUA Common Endowment Fund	121,966.75
Vanguard Cap. Camp. x2001	815,967.59
Vanguard Investment x6230	19,179.16
<b>Total Checking/Savings</b>	1,226,211.45
<b>Accounts Receivable</b>	
Accounts Receivable	-2,945.00
Capital Campaign Pledges	250.11
<b>Total Accounts Receivable</b>	-2,694.89
<b>Other Current Assets</b>	
Undeposited Funds	8,237.34
<b>Total Other Current Assets</b>	8,237.34
<b>Total Current Assets</b>	1,231,753.90
<b>Fixed Assets</b>	
OPS.SIT.08-Capital B&G Improve	483.43
<b>Total Fixed Assets</b>	483.43
<b>TOTAL ASSETS</b>	<b>1,232,237.33</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	131.25
<b>Total Accounts Payable</b>	131.25
<b>Other Current Liabilities</b>	
Bonus' Payable	206.28
<b>Payroll Liabilities</b>	
LIA.PER.01 - Payroll Taxes	2,325.27
Medical Liability	-3,138.17
UUA Pension Liability	1,828.79
Payroll Liabilities - Other	240.00
<b>Total Payroll Liabilities</b>	1,255.89
<b>Total Other Current Liabilities</b>	1,462.17
<b>Total Current Liabilities</b>	1,593.42
<b>Long Term Liabilities</b>	
Solar Loans	22,790.16
<b>Total Long Term Liabilities</b>	22,790.16
<b>Total Liabilities</b>	24,383.58
<b>Equity</b>	
<b>Permanent Restricted</b>	
FND.PGE.01 - Endowment Fund	121,966.75

The Unitarian Universalist Fellowship of San Dieguito  
**Balance Sheet**  
As of September 30, 2021

	<u>Sep 30, 21</u>
<b>Total Permanent Restricted</b>	121,966.75
<b>Temp. Restricted</b>	
<b>Building Funds</b>	
FND.CAP.01 - Capital Campaign	
FND.CAP.02 - Cap Cam Donations	1,866,319.45
FND.CAP.03 - Cap Cam Expense	-1,021,597.29
FND.CAP.01 - Capital Campaign - Other	9,932.01
<b>Total FND.CAP.01 - Capital Campaign</b>	<u>854,654.17</u>
<b>Total Building Funds</b>	854,654.17
<b>Committee Funds</b>	
COM.ADL.04 - Adult Programs Fund	168.20
COM.LIB.04 - Library Fund	817.72
COM.MUS.04 - Choir/Music Fund	432.93
COM.SAC.04 - SAC Fund	
Backpack Fund	204.50
Helping our Neighbors	2,741.92
Racial Justice	295.49
UU the Vote	278.75
COM.SAC.04 - SAC Fund - Other	23.14
<b>Total COM.SAC.04 - SAC Fund</b>	<u>3,543.80</u>
<b>Total Committee Funds</b>	4,962.65
<b>Other Funds</b>	
FND.COF.02 - Coffee Fund	1,004.43
FND.CON.02 - Concert Fund	3,072.47
FND.DBN.02 - DeBenneville Pines	3,774.51
FND.DRE.02 - DRE Discre. Fund	9,921.77
FND.HFH.02 - Casas de Luz	77,850.74
FND.MIN.02 - Min Discr Fund	27.61
FND.MWL.02 - Memorial Wall Fund	14,611.26
FND.REL.02 - RE Special Fund	150.00
FND.SPC.02 - Special Coll Fund	100.00
FND.YOU.02 - Youth RE Fund	3,786.36
<b>Total Other Funds</b>	<u>114,299.15</u>
<b>Reserves</b>	
RES.ADT.01 - Audit Reserve	6,000.00
RES.AFR.01 - Appliance & Furn	715.88
RES.BAG.01 - B&G Reserve	4,908.28
RES.GEN.01 - General Fund	6,492.25
RES.MSB.01 - Signing Bonus	5,884.33
RES.SAB.01 - Ministr Sabbatical	455.96
RES.SAB.02 - DRE Sabbatical	1,976.81
RES.SND.01 - Audio Visual Res	116.55
<b>Total Reserves</b>	<u>26,550.06</u>

8:23 AM  
10/30/21  
Cash Basis

The Unitarian Universalist Fellowship of San Dieguito  
**Balance Sheet**  
As of September 30, 2021

	<u>Sep 30, 21</u>
Total Temp. Restricted	1,000,466.03
Unrestricted Net Assets	52,512.32
Net Income	<u>28,085.29</u>
Total Equity	<u>1,203,030.39</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,227,413.97</u></u></b>