

# Minutes of UUFSD Board Meeting

November 17, 2021 7:00 - 7:45 PM

Zoom

## Present:

Liora Kian-Gutierrez, *President*

Brenda Post, *Vice-President*

Louise Lin Garrett, *Secretary*

Angie Knappenberger

Cathy Leach-Phillips

## Also Present:

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

Matthew Turner

## Absent:

Sarah Miller, *Treasurer*

## Lighting of Chalice & Chalice Reading

## Recitation of Board Covenant and Covenant of Right Relations

## ANNOUNCEMENTS

Louise Lin Garrett has been appointed by the Board to serve as Secretary, filling the vacancy left by Jan Berlin's resignation. The appointment is effective immediately and runs until June 30, 2022..

Cathy Leach-Phillips was appointed to the Board at the November 3, 2021 meeting to fill the vacancy from Duane Fowler's resignation. Her appointment to the Board becomes effective at this meeting and runs until June 30, 2022.

Scott Elliot has resigned his position on the Board of Directors effective immediately.

Sarah Miller has asked to serve just as treasurer starting in January and so is tendering her resignation as a member of the Board to initiate the process of appointing a replacement.

## APPROVAL OF REPORTS

Approval of Board Meeting Minutes from November 3, 2021

**DECISION: All Agreed**

Approval of Committee, Staff and Treasurer's Reports

**DECISION: All Agreed**

## NEW AGENDA ITEMS

**Board Process and Procedure Issues.** The Committee reports need to be submitted in a timely manner to allow the review of the reports before the Board meeting. *All* reports must be submitted at *least three days prior* to the Board's 3rd Wednesday of the month meeting. If there is an issue with a committee report, it needs to be reviewed at the Board meeting and addressed *by the committee liaison*. Board members must make the time to review the minutes and the reports ahead of the Board meetings to allow for questions if needed. The Action Item List has fallen by the wayside. We need to have an effective strategy for following through on what we decide or say we will do.

**Goals of the Board.** Update. We are starting our implementation of Goal #1 with virtual cottage meetings to review finances with the congregation. The Cottage meetings will start on Friday, 11-19-2021 with a group that Christie Turner organized. Sarah will lead the discussion and at least one other board member will be present to assist. The main focus will be on the finances. If other concerns are raised, members will be directed to save those for subsequent meetings focused on those issues (Board Goals #2 and #3).

**ACTION:** Continue to acknowledge member concerns in November's Letter from the Board and Sarah to publish a schedule of the cottage meetings so Board members can attend.

**November Letter from the Board.** Discussed how to communicate what is happening with the Board, the Budget, and Letters of Complaint and Resignations that the board has received in the past several months. The Board is attempting to resolve these issues and also misunderstandings with regard to the Cottage Meetings, presenting the Goals of the Fellowship, and transparency. A Board Liaison list with each chairperson's name and Board Liaison was finalized and will be published.

**Music Staff Position.** A committee will be formed to look for a new Music Director or possibly a more limited Choir Director. Chris Leman said she would fill in until a new Director is found.

**AV Specialist.** There needs to be a backup person in case Joe Cantrell is unable to be present for services and events.

**COVID Protocols.** Update. There are concerns about students returning to the campus. The Board wants the listing of students vaccinated, with dates of vaccination, before January 1, 2022. Previously our policy was that those 12 and up be vaccinated. We are now agreeing to require children 5-11 to be vaccinated by January. Everyone is still expected to wear a mask at all times.

**ACTION:** Angie will include this updated information in the November Letter from the Board and will ensure it is posted on various information sites from the Fellowship.

**Christmas Service.** It was agreed that the Board empowered the Worship Committee, under the guidance of Rev Jo, to decide on the number of services, the time, and the location (amphitheater or Founder's Hall).

## BOARD ACTIONS COMPLETED VIA GOOGLE POLL

**Proposal to join the San Diegans for Gun Violence Prevention Coalition.** John Post is UUFSD's coordinator for Gun Violence Prevention, a part of the Social Justice Committee. John is asking for our vote to become a member of the SD4GVP coalition. There is no cost to do so. *The Member Agreement is appended to this document* and excerpted here: While there are no specific obligations, we ask that, at your discretion, you share with your members our information that supports our shared beliefs. These efforts include, but are not limited to: 1) disseminating fliers; 2) posting on social media 3) sharing event news, 4) sending emails, 5) assisting with fundraisers, and 6) participating in other volunteer opportunities. John requests that the Board agree to UUFSD becoming a member of the SD4GVP coalition.

**DECISION: All Agreed**

**Proposal to approve the Cool Congregations Challenge.** Rich Macdonald is coordinating the application for the Cool Congregation Challenge Award (due Dec 15) that gives the winning congregation \$1000 (<https://www.coolcongregations.org/the-challenge/>). The entry category chosen for UUFSD is Sacred Grounds Steward. Rich writes, "In the proposal, we will highlight our stewardship of native coastal chaparral, our organic gardening (BlackGirlsWho Garden), our composing, native landscaping, etc. One of the questions on the entry form is: "Do you have permission to enter your congregation in the Cool Congregations Challenge?" Rich requests that the Board give the Climate Action group the required permission.

**DECISION: All Agreed**

**Proposal to backfill the official Board Meeting Minutes with the Financials and Committee and Staff reports.** Up until January of 2020, the treasurer's financial reports and the committee and staff reports were included in the official records of the Board Meetings, along with the minutes from those meetings. It is proposed that the Board agree that the missing treasurer's reports and committee and staff reports from February 2020 to the present be posted online and archived appropriately. The Board further agrees that this is the responsibility of the current secretary, with support from the treasurer and Board members who have personal copies of the missing documents, to collect those missing documents and ensure they get posted appropriately. Copies, with instructions, need to go to [office@uufsd.org](mailto:office@uufsd.org), [archive@uufsd.org](mailto:archive@uufsd.org), and [webmaster@uufsd.org](mailto:webmaster@uufsd.org)

**DECISION: All Agreed**

**Proposal for an Addendum to Generosity Sunday Policy & Procedure #155:** SJA leaders voted to establish the following protocol for fiscal year 2021-2022, pending Board approval. This protocol will be revisited in July 2022. There will be four Generosity Sundays for this fiscal year. Each GS recipient is expected to do a brief presentation during the service(s) and do a short educational forum after to answer questions and give congregants opportunities for further engagement with that organization. The Coordinator for each of the four (4) focus areas (Climate Action, Helping our Neighbors, Mental

Health, and Racial Justice) will be responsible for the following once annually unless no organization in their domain is found. Another focus area may then request to fill that date. • Soliciting recipients whose organization is consistent with that group's mission and who meet the requirements of the application process (e.g. 501C3 status)• Walking them through the application process and informing them of the outcome• Scheduling a date and providing details• Informing SJA, Office Administrator, Minister, Worship Committee, and arranging for space and AV assist if needed• Providing info for the Order of Service and announcement for Weekly Newsletter, etc. • Communicating with recipient regarding all aspects of process. The special Christmas collection for Casa de Luz will continue and is not considered to be part of Generosity Sunday. The winter collection will be spaced apart from that collection.

**DECISION: All Agreed**

### **FUTURE BUSINESS**

Nothing noted.

### **BOARD MEETING ENDED 7:45 PM**

Next Board Meeting: Wednesday, December 1, 2021 in Palmer Library

Notes taken by Louise Lin Garrett

Minutes prepared by Louise Lin Garrett

### **WENT TO EXECUTIVE SESSION**

### **DOCUMENTS APPENDED TO THIS OFFICIAL RECORD**

- Committee Reports
- Minister's Monthly Report
- DRE's Monthly Report
- Administrator's Monthly Report
- San Diegans for Gun Violence Prevention (SD4GVP) Member Agreement
- October 31, 2021 Financial Reports

## COMMITTEE REPORTS

### Buildings and Grounds (Louise)

On Nov 16, 2021, at 3:42 PM, ed mlakar <ed67000@hotmail.com> wrote:  
Today we met at the Fellowship with Michael Scott, Bryan Furbee and Christine Maciulla. Bryan & Christine removed the 20 white pipes around the Amphitheater that were used as temporary markers for the shade project. They also swept the leaves and cleaned the glass windows and partitions around Founders' hall. More volunteers should be asked to help with the clean up at the Fellowship. Possibly make this announcement at every service that anyone who comes would be appreciated for being there. Seriously, announcements do not take that long when read by the Worship Associate. They should be announced many times until it resonates with people that the Fellowship is a community and depends on everyone helping. Often many are late to the service and do not hear the announcements, so making them many times will make the members and visitors understand that we are a community we all need to help. Make it important that the families and kids should come and be part of the community.

**THE WORSHIP ASSOCIATE AND THE MINISTER SHOULD MAKE IT IMPORTANT WE ARE A COMMUNITY OR FAMILY AND EVERYONE IS NEEDED AT EVERY SERVICE AND SHOULD BE INCLUDED IN THE WEEKLY ANNOUNCEMENTS.**

### Finance (Sarah)

Not much new from us, other than our suggestion that a required minimum pledge of \$480 become the new norm. We know that there is an upcoming cottage meeting on finance, but we still are of the opinion that this minimum should go into effect. We are also aware that many UU Fellowships do not impose a minimum, but feel that, for UUFSD, with our current financial situation, such a rule is appropriate. --  
John Sherman, Chair

### Kitchen (Louise)

Anyone or group, including anyone from the Fellowship, who is going to use the kitchen should notify me and sign the agreement that the Board approved. I do not appreciate people using the kitchen and leaving food or dirty dishes or dishes in the dishwasher to be put away.

There needs to be a Point Person for anything, any group uses the Kitchen. I would be willing to go and check the checklist that the person who is part of the event has said the kitchen is clean and everything is in order and sign off that everything is in place and clean. People who have used the kitchen have removed kitchen equipment and have not returned the equipment and need to be replaced at a cost to the Fellowship.

Usually any member who uses the kitchen can use any supplies in the kitchen without replacing what was used. Given the budget crunch at the moment, anyone who uses the kitchen should replace supplies used. This needs to be communicated to the congregation.

Food is not being served at coffee hour at the present time because of safety

procedures. The Board will tell me when food can be served, but given the present budget problems, probably only coffee, tea, and water will be served with some cookies. Donations given are not enough to cover the cheeses, crackers, fruit, and cookies. People are taking advantage of the food served as a lunch.

Any food left in the kitchen not labeled who it belongs to will be thrown out immediately. Also no food should be left uncovered anytime. This leaves contamination of the refrigerator.

If food is brought to the Fellowship for Sunday service, it should be labeled that it is for the Sunday service. Food just placed in the refrigerator and not labelled will be thrown out immediately.

### **Leadership Development (Brenda)**

Chair: Christie Turner Committee: Tom Packard, Callen Hyland  
Committee is on hiatus & has not met since spring. See no reason to do another leadership Brunch event this fall as there are no new people to go through the program according to Christie. Everyone who might attend has already attended. Purpose of the committee is to get volunteers for committees and more.

### **Music (Brenda)**

The music Committee has requested that Jan Berlin be named Chair of the Committee.  
The Board needs to approve this nomination.  
The departure of Marshall on Jan 1 2022 has resulted in the choir and committee suggesting that Chris Lehman be appointed interim Music Director as a temporary assignment while we create a Search Committee to find a new Music Director. Chris Lehman is interested and willing to serve in this role.  
Charter (P&P) for Music Committee is in draft and will be presented to the Board shortly.  
Choir will sing in masks when indoors and will remove masks when outdoors when just a few singers.  
Larger choir would still wear masks if singing together.  
Music Sunday will be December 19, 2021  
Christmas Eve Services music is being selected, Katie is not available 12/24 so an alternative is in discussion.. They are planning on two services: 5:00 and 7:00 pm. Pending final decision.  
Endowment Grant funds of \$400 are being discussed (music stands and Spanish hymnals); action pending.

### **Nominating Committee (Angie)**

The nominating Committee has suggested Board members review the current questions used to vet possible Board candidates and offer possible additions that may be helpful to the vetting process [UUFSD Volunteer Interest Survey \(surveymonkey.com\)](#)

### **Planned Giving/Endowment Grants (Angie)**

Chair Mark Tuller presented overview of Legacy Society and goals (10 new members; all Board members) for more members to Endowment Fund (11/3/2021 Board meeting. )

## Religious Education (Angie)

Chair - Unknown

Committee does not have regular meetings. Angie & Liora will schedule a meeting as soon as possible to clarify any misinformation/misunderstandings about the “Good Officer Report” of May 2021; obtain updated RE registration information, and ask how to Facilitate outreach to member RE families that have not returned to date.

## Right Relations (Brenda)

Right Relations team has received a few requests to facilitate interpersonal conflict. They are working on updating the website (still refers people to Committee on Ministry) and their process. Right Relations team members met with Brenda Post and Louise Garrett on 11/14 and may be willing to help with the implementation of Goal #2 - Dialogue Meetings - but they recommend pushing the meetings to January to allow members to focus on attending one of the meetings for Goal #1 - financial wellbeing. **This should be discussed by the Board.**

## Social Justice Action (Angie)

Quarterly meeting was held on 10/24/2021

**Chair:** Irv Himelblau and Livia Walsh have agreed to be temporary acting co-chairs for SJA for the remainder of the 2021-2022 fiscal year.

Addendum to SJA P&P 155 for fiscal year 2021-2022 for Board approval submitted

**RJTF:** Meets via Zoom 1st Tuesday of month @ 7pm; Indigenous Peoples Study group continues ; Future events: Discussion 11/21 @ 11:30am Founders’ Hall - The Freedom Apologies “ poet Layli Long Soldier; Zoom session 12/8 @ 7pm; Will look for Generosity Sunday recipient for Jan 2022

**Climate Action:** Meets via Zoom 1st Weds @ 4pm; Working on “Climate Corner in Newsletter, creating checklist of climate actions one can do at home, educating congregation about Community Source Power, entering Power & Light Congregational Challenge under the topic “Sacred Grounds Steward”.

**HON:** Attempting to re institute the Tues Fill A Belly dinners at Cottonwood Creek park ; collected hot chocolate packets for CRC Holiday Baskets; will partner with St James to host shelter from 1/30/2022-2/6/2022; Sunday food collections are going to the Solana Beach Boys and Girls Club

**GVP:** John Post has agreed to be coordinator; asking Board to approve UUFSD joining SD4GVP

**SJA Generosity Sunday 11/21 :** Humanity Laundry by Oscarin Ortega (HON); SJA will supplement up to \$250 if collection is less than \$1000.

## Stewardship (Sarah)

Chair, Rich Macdonald, Chair

The Art Fair had about 70 people attending, and there was a lot of appreciation for the event expressed. The sales were a little lower than in the past -- We raised \$1400 for UUFSD, and maybe we will add to that when some of the art is sold at an Encinitas art fair coming up. Kudos to Karen, Betsy, and Jill for organizing.

The Auction is scheduled for January 23. It will be a silent auction online with a final event in person on Sunday, There is some discussion for a live auction and party on Saturday if we get enough high value donations, and an auctioneer volunteer. Kudos to Betsy who has volunteered to solicit donations, and Judy Sherman who will help her. Rich will support with auction software.

The pledge drive is planned for April. As before, it will mainly consist of email communications, with the added stimulus this year of Sarah engaging the congregation with the budget. In addition, Rich plans to meet with Rev Jo in January to plan with her the messaging from the pulpit.

Other fundraisers in planning for 2022 -- Fat Tuesday, St Patrick's Day concert, men's retreat.

## Worship (Angie)

Meets via Zoom the 1st Thursday @ 1 pm; As of 12/01/2021, \$1000.00 remaining for speakers for rest of fiscal year

**Xmas Eve service:** Decisions to be made: 1 or 2 services; Founders' Hall or Amphitheater; will make recommendations to Board by 11/23

**Ushers:** Alana Schuller has stepped back from doing Usher scheduling/training; Angie K has volunteered to fill the gap temporarily and will be trained on how to use SignUpGenius by Sarah Milter; Alana reports that many ushers are not volunteering due to "dissatisfaction with service". Angie will reach out to all past ushers and encourage them to re-engage.

**Attendance:** Continuing to increase with our presence back on site. We are still significantly below attendance preCovid; Attendance from 10/17 - 11/3 ranged from 96 - 126; average of 108; approximately 70% in person vs 30% Zoom & Youtube.

**Goal #4:** Joe Cantrel will submit initial proposal regarding prioritize requests for A/V equipment and personnel upgrades/additions by 11/17/2021 to improve quality of in-person & Zoom worship experiences

**Minister Report (Rev. Jo)**  
**Minister Report**  
**October 2021**

Greetings everyone. We are fully into the new congregational year and much has been happening this month!

I attended 31 meetings or related webinars and sessions this month, some for the UUA or UUMA, mentor and spiritual director sessions, and many committee meetings. We began meeting outdoors again at the beginning of October and that has been working out well. We have been safe, have volunteers checking vaccination status and have not had any incidents so far.

We held the Installation service on the 17<sup>th</sup> and that was so wonderful! It went so beautifully and I'm so grateful that so many congregants were able to attend. Also my participants could attend since it was outdoors and we were checking on vaccination status. I thank my Committee on Ministry and the many volunteers, with so many meetings the last few months, who helped to make this Installation flow so smoothly. Thank you all! I hope that we all feel more connected now as a community and there's so much we can do to move ahead and be connected. Installations are more for the congregation to unify than it is a day for the minister. I appreciate all the congratulations and gifts I received, but this is really a time to commend the congregation!

I had 6 pastoral care calls and visits this month. I was privileged to be able to attend virtually by Zoom the Celebration of Life of Rev Paul Daniel, who was a member of my Internship Committee many years ago, who died suddenly in August. It was a blow, he had just moved to Arizona with his fiancé and had just messaged me the day before he died so suddenly. It showed how we must live each day as if it's our last for we never know what tomorrow will bring. He was a wonderful man who will be deeply missed.

I also attended the Minns Lecture series on Zoom presented this year by our past UUA President, Rev Dr William Schultz, a series of three lectures and a short question and answer period following. I was able to attend one of the UUA's Action of Immediate Witness webinars and to attend the Final Meeting of the PSWD, dissolving this entity and incorporating this District into the Pacific Region. It was bittersweet and yet very needed and I felt privileged to be involved. I had attended the last meeting of the Joseph Priestly District when they dissolved and incorporated into the Central East Region on the East Coast. I believe all of the Districts have now been dissolved and we have incorporated them into regions throughout the country.

I also attended for the first time the Annual meeting and Luncheon with the San Diego Regional Interfaith Collaborative and it was wonderful to meet other clergy and volunteers in North County. I belong as a contributor to the American Indian College Fund and was able to attend virtually a Zoom concert that they created with all Native American singers and bands. It was really wonderful to watch.

As always I am so grateful for this staff. We really work well together and seem to get so much done during our staff meetings, our duties and other obligations where we are working together. I appreciate you all, Staff!!

I hope everyone had a fun and safe Halloween! Hopefully we are in the homestretch of this pandemic. It feels like it's closer anyway.

Blessings and peace to you all,  
Rev Jo

**DRE Report (Alison)**  
**RE Board Report Oct/Nov 2021**

**Attendance**

Here is direct access to the spreadsheet of attendance and classes at UUFSD.

[+ Lifespan RE 2021-2022](#)

I will provide the link to this working document at each Board meeting so you can see the numbers and people attending.

- So far we have 30 registered children and youth. There are 3 or 4 households that have not been registered who are coming to classes. All of those households have been online not in person.
- I need to continue to work with the greeters and make sure that they have Registration sheets. There have been some visitors with youth that have not done registration papers for and the youth did not go to classes, so I don't have any contact information from them. So that will be something that I will be working on.
- I have been working to keep RE program costs down and have been combining classes and not filling my assistant role. That will help with the general budget numbers.

**Pastoral Care Hours this month: 21**

Diversity of Tactics and Care: Community Organizing and Sustainability

I attended the first workshop in a 2 workshop series offered from DRUUMM. This workshop specifically was focused on the trauma created by the pandemic. Here is the description of the first workshop.

“In this session, Gabes facilitates a session on trauma-informed ways to organize and mobilize, especially during an ongoing pandemic, climate catastrophe, the hyperstimulation from ever-changing social media content, and so forth.”

**Kumeyaay Class**

Just finished our 4th class in the series where we looked at the future of Indian Gaming and some of the laws that prevented Indigenous people from opening casinos or other revenue generating businesses. We also looked at the Indian Schools around the Continental United States and the ramifications of and to the Indigenous peoples.

**PSWD LREDA**

I am the Vice President of PSWD LREDA and we have a monthly meet up via Zoom of religious educators in the Pacific Southwest District. It is well attended and we share resources and information.

**StoryTime**

Story time has recently seen an increase in attendance which was low over the summer. Please see the attendance records.

**Gun Violence Prevention**

John Post and Steve came to both the Young Adult group and the Youth Group to talk about the upcoming 10th anniversary of Sandy Hook and the vigil on December 14th. I believe it was well received by the Young Adult group and I will highly encourage attendance.

**Middle School Focus**

I am starting to focus on getting the middle schoolers back on campus during the 10:00 service hour so they can be more familiar with each other when OWL starts in January.

# ADMINISTRATOR'S REPORT TO THE BOARD – NOVEMBER 2021

## MEMBERSHIP STATISTICS

Total number of members: 201  
Members emeritus: 4  
Pledging friends: 14  
Friends: 70

10/20 /2021 - Total of members, members emeritus, pledging friends and friends: \_289

## SUNDAY ATTENDANCE

Date	10:00am in person	10:00am Zoom	10:00am YouTube	Total
10/17/2021 Rev Jo's Installation	92	16	18	126
10/24/2021	62	18	21	101
10/31/2021	75	17	13	105
11/7/2021	75	19	12	106
11/14/2021	92	27	30	149

## REMOTE WORK

Remote work continues with no issues. Still going into work on Tuesday mornings to help with bookkeeping and Friday mornings to print the OOS. Other times as needed (meeting with renters, etc.)

## ELI'S ORDINATION

Eli Snider's ordination was successful and he was able to give his first sermon as an ordained minister on Sunday, November 14<sup>th</sup> here at the Fellowship.

## PERSONNEL CHANGES

Marshall Voit, our music director, has informed us he will be taking a job at First Church on January 1<sup>st</sup>. It would be prudent to put out a job announcement now.

## MEMBERSHIP CHANGES

Jill Ballard has resigned her membership as of November 8, 2021.

Respectfully submitted,

Tracey Weiss, Congregational Administrator



November 10, 2021

RE: Coalition Membership Agreement

San Diegans for Gun Violence Prevention (SD4GVP) was founded with the sole mission to end gun violence in San Diego, across California and the nation. We were formed out of a desire to bring together gun-violence prevention activists and other concerned members of our community to address this vital issue. SD4GVP was founded in February of 2018, incorporated in July and attained a 501 (c) (4) non-profit status in December of the same year.

We are pleased to invite the Unitarian Universalist Fellowship of San Dieguito (UUFSD) to join us as a member of our all-volunteer, grass roots organization. Membership in the coalition means that UUFSD supports San Diegans for Gun Violence Prevention (SD4GVP) in the execution of its mission.

While there are no specific obligations, we ask that, at your discretion, you share with your members our information that supports our shared beliefs. These efforts include, but are not limited to: 1) disseminating fliers; 2) posting on social media 3) sharing event news, 4) sending emails, 5) assisting with fundraisers, and 6) participating in other volunteer opportunities.

Similarly, SD4GVP commits to supporting UUFSD in any GVP- focused efforts by providing support in the way of volunteers, speakers, presentations or other resources

Membership will send a clear message to our community that you support our important mission to end gun violence.

As a valued member of our coalition, we ask permission to include UUFSD’s logo among our list of supporters on the SD4GVP website, in our public relations effort, and on our outreach materials.

Coalition members may choose to withdraw their association with SD4GVP at any time for any reason. Upon written notice of intent to withdraw, both parties will immediately remove any messaging and/or graphics that suggest membership in SD4GVP from electronic communications (including websites, social media pages and emails) and cease to use such messaging and graphics in any subsequently printed materials.

**Mission:** To End Gun Violence

**Goals:**

- **Balance** the need to preserve public safety with the rights of responsible citizens to own and use guns
- **Work** legislatively to ensure that guns and ammunition are sold only to responsible citizens
- **Advocate** for responsible gun-violence prevention laws
- **Educate** the public about the epidemic of gun violence in this country and how it can be prevented
- **Address** specific issues of gun violence including domestic violence, suicide, mass shootings, unintentional shootings and daily gun violence
- **Support** city, state and national leaders, and candidates, who share our vision of communities free from gun violence.

SD4GVP Executive Director

\_\_\_\_\_  
[UUFSD] Signature

\_\_\_\_\_

Title

November 10, 2021

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Date

*Neither inclusion into the Coalition nor the use of each member's logo on websites, in marketing, and in PR material should be construed to create a joint entity, partnership, or a joint enterprise. Each coalition member is solely responsible for the breach of any representation, covenant or warranty to the public and the negligence or willful misconduct of that member or its agents or employees.*

*Each coalition member agrees to indemnify and hold harmless each other member and their respective owners, agents, officers, and employees from and against any and all claims, liability, loss, cost, expense (including reasonable attorneys' fees), judgments, and damages which may arise from that member's breach of a representation, covenant, or warranty. Each coalition member agrees to indemnify and hold harmless each other member and their respective owners, agents, officers, and employees from and against any and all claims, liability, loss, cost, expense (including reasonable attorneys' fees), judgments, and damages which may arise from that member's negligence or willful misconduct of that member's agents or employees when in the course and scope of their involvement in the coalition.*

## Treasurer's Notes Accompanying the 2021-10-31 Financial Reports

Sarah Miller, UUFSD Treasurer

### P&L and BS DISCUSSION

We are in transition from our previous hybrid system to full on Fund Accounting. The new chart of accounts has been implemented and a "Class" structure set up. The latter is not yet fully implemented, which means we can't yet run P&L by class.

To ensure that everything is classed properly requires going back to 7/1/2021 and classing every entry for this Fiscal Year. That is in process. Until it is completed and we can run P&L by class, we will see income and expenses from all funds mixed together, and this will have an effect on the net income shown in the BS.

This also affected the FY 2020-2021 yearend *Net Income* and *Unrestricted Net Assets* numbers, which inadvertently included about \$8k of growth in our investment funds.

Therefore, our *Net Income* in the General Fund for last year was

- \$6353  
- \$8063 – Investment income not part of GF  
- \$14,416 – total Net Income for GF

And our *Unrestricted Net Assets* at the end of last year are commensurately less as well.

Note that for FY2020-2021, we had actually budgeted a \$47k deficit to be covered by Covid Grants, so we are doing better than expected.

This came about because, compared to our budget, we took in a higher percentage of pledged income (\$340k rather than \$312k), but less in "other income" (about \$13k less), for a total of \$15k more income than expected.

Our expenses were less than expected because we didn't have any on site activities last year and so didn't pay for printing orders of service, set up staff, or child care. Our water bill also went down, and we saved on the audit expenses. So, we spent about \$15k less than we budgeted for.

Between about \$15k more in income and \$15k less in expenses, our deficit ended up being about \$30k less than was anticipated.

The Covid Grants have therefore allowed us to cancel out the negative *Unrestricted Net Assets* that had accumulated from 2014-2018, and left us with the first reasonably healthy reserves we've had in years.

#### Current Reserves:

- Operations: \$11,920 with \$7k already earmarked for:
  - \$6000 to cover cost of copier lease that we can't get out of
  - \$1000 to cover CPA consulting fees
- Facilities Repair & Replacement: \$12,842
- Minister's Signing Bonus Remainder: \$4,333
- Minister's Sabbatical Reserve: \$3,456
- DRE's Sabbatical Reserve: \$1,977

Plus about \$60k in combined *Unrestricted Net Assets* and *Net Income* from last year. \$10k of this will undoubtedly be used to pay the balance of our full UUA dues for the current year.

#### **MISCELLANEOUS**

Board goals and promises to the congregation for this year include a *sustainable*, balanced budget for our next fiscal year and a more transparent and inclusive budgeting process. The first part of that process, a series of virtual cottage meetings to bring members up to date on our finances led by Sarah Miller, is happening currently.

FEMA Grant project is underway again after a Covid hiatus. This needs to be completed before the end of this fiscal year. Ron Demuth is in charge with support from Chris Faller, Sarah Miller, and Louise Garrett.

The Finance Committee and Board recently approved the new checking account signers to be Sarah Miller, John Sherman, Caroline DeMar, and Barbara Walker. Updating the Check signing authorization paperwork with the bank has yet to be done.

The Board recently approved Barbara Walker, along with Sarah Miller, as members with authorized access to our (unused) safe deposit box. Updating the authorization paperwork with the bank has yet to be done.

The Finance Committee recently approved Sarah Miller to replace Steve Rosen as the person with online access to the Vanguard Investment Accounts. Updating the authorization paperwork with Vanguard has yet to be done.

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

	Jul - Oct 21	Annual Budget	\$ Difference	33% thru year % of Budget	Notes
Ordinary Income/Expense					
Income					
Net Assets Released from Restriction	1,000.00				1
Revenues					
Pledges					
REV.PLG.01 - Pledge Income	125,880.48	334,400.00	-208,519.52	37.64%	
Total Pledges	125,880.48	334,400.00	-208,519.52	37.64%	
Site Rental					
REV.SIT.01 - Sandy Hill	15,550.00	48,000.00	-32,450.00	32.4%	
REV.SIT.02 - Special Event	1,140.00	1,000.00	140.00	114.0%	
REV.SIT.03 - Other	200.00	0.00	200.00	100.0%	
Total Site Rental	16,890.00	49,000.00	-32,110.00	34.47%	
Fundraising					
REV.AUC.01 - Auction	0.00	18,000.00	-18,000.00	0.0%	
REV.FDR.02 - Other	0.00	3,000.00	-3,000.00	0.0%	
Total Fundraising	0.00	21,000.00	-21,000.00	0.0%	
Contributions to General Fund					
REV.SUN.01 - Sunday Collection	2,415.38	10,000.00	-7,584.62	24.15%	
REV.MIS.01 - Scripp Sales	125.27	300.00	-174.73	41.76%	
REV.MIS.02 - Other	744.18	15,000.00	-14,255.82	4.96%	
Total Contributions to General Fund	3,284.83	25,300.00	-22,015.17	12.98%	
Contributions to RE Program					
REV.REL.02 - COA/OWL	1,000.00	0.00	1,000.00	100.0%	
Total Contributions to RE Program	1,000.00	0.00	1,000.00	100.0%	
Contributions to Other Funds					
REV.SPC.01 - Special Collection	2,131.78	0.00	2,131.78	100.0%	2
REV.LIB.01 - Library Fund	35.00	0.00	35.00	100.0%	2
Total Contributions to Other Funds	2,166.78	0.00	2,166.78	100.0%	
Total Revenues	149,222.09	429,700.00	-280,477.91	34.73%	
Total Income	150,222.09	429,700.00	-279,477.91	34.96%	
Gross Profit	150,222.09	429,700.00	-279,477.91	34.96%	
Expense					
Operations Expenses					
Office					
OPS.OFF.01 - Postage	92.95	800.00	-707.05	11.62%	
OPS.OFF.02 - Office Supplies	299.70	2,000.00	-1,700.30	14.99%	
OPS.OFF.03 - Copier	2,458.67	7,000.00	-4,541.33	35.12%	
OPS.OFF.04 - OnlinSubscriptions	597.42	1,500.00	-902.58	39.83%	
OPS.OFF.05 - Phone & Internet	996.36	2,900.00	-1,903.64	34.36%	
OPS.OFF.06 - Adm Mileage Exp	29.12	200.00	-170.88	14.56%	
OPS.OFF.07 - Other Expenses	0.00	450.00	-450.00	0.0%	
Total Office	4,474.22	14,850.00	-10,375.78	30.13%	
Finance					
Bank Service Charges	53.00				
OPS.FIN.01 - Accounting Fees	1,006.47	9,000.00	-7,993.53	11.18%	
OPS.FIN.02 - Credit Card Fees	351.80	2,000.00	-1,648.20	17.59%	
OPS.FIN.04 - Other Expenses	340.00	1,000.00	-660.00	34.0%	
Total Finance	1,751.27	12,000.00	-10,248.73	14.59%	
Site					
OPS.SIT.01 - Property Insurance	0.00	4,621.00	-4,621.00	0.0%	
OPS.SIT.02 - Real Estate Taxes	2,032.77	4,066.00	-2,033.23	49.99%	
OPS.SIT.03 - Gas & Electric	-316.97	120.00	-436.97	-264.14%	3

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

	Jul - Oct 21	Annual Budget	\$ Difference	33% thru year % of Budget	Notes
OPS.SIT.04 - Water	946.29	3,500.00	-2,553.71	27.04%	
OPS.SIT.06 - AV Maintenance	486.49	0.00	486.49	100.0%	4
OPS.SIT.07 - B&G Maintenance	2,461.06	8,000.00	-5,538.94	30.76%	
<b>Total Site</b>	<b>5,609.64</b>	<b>20,307.00</b>	<b>-14,697.36</b>	<b>27.62%</b>	
<b>Total Operations Expenses</b>	<b>11,835.13</b>	<b>47,157.00</b>	<b>-35,321.87</b>	<b>25.1%</b>	
<b>Denomination Expenses</b>					
OPS.DEN.01 - UUA Dues	0.00	13,336.00	-13,336.00	0.0%	
<b>Total Denomination Expenses</b>	<b>0.00</b>	<b>13,336.00</b>	<b>-13,336.00</b>	<b>0.0%</b>	
<b>RE Expenses</b>					
COM.OWL.03 - COA/OWL Exp	0.00	200.00	-200.00	0.0%	
COM.REL.03 - RE Program Exp	1,082.27	1,000.00	82.27	108.23%	5
<b>Total RE Expenses</b>	<b>1,082.27</b>	<b>1,200.00</b>	<b>-117.73</b>	<b>90.19%</b>	
<b>Committee Expenses</b>					
COM.BRD.03 - Board Exp	182.05	200.00	-17.95	91.03%	
COM.CMN.03 - Communcations Exp	261.70	800.00	-538.30	32.71%	
COM.FND.03 - Fundraising Exp	0.00	800.00	-800.00	0.0%	
COM.MEM.03 - Membership Exp	0.00	200.00	-200.00	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.RRL.03 - RightRelations Exp	0.00	1,000.00	-1,000.00	0.0%	
COM.SUN.03 - Worship Exp	1,317.06	3,000.00	-1,682.94	43.9%	
<b>Total Committee Expenses</b>	<b>1,760.81</b>	<b>6,400.00</b>	<b>-4,639.19</b>	<b>27.51%</b>	
<b>Other Fund Expenses</b>					
EXP.KIT.03 - Kitchen Exp	201.22	1,000.00	-798.78	20.12%	1
EXP.MUS.03 - Music Program Exp	149.00	1,000.00	-851.00	14.9%	
EXP.SAC.03 - Social Action Exp	139.80	1,000.00	-860.20	13.98%	
<b>Total Other Fund Expenses</b>	<b>490.02</b>	<b>3,000.00</b>	<b>-2,509.98</b>	<b>16.33%</b>	
<b>Payroll Expenses</b>					
<b>Minister Expenses</b>					
PER.MIN.00 - MIN Housing	12,154.32	40,000.00	-27,845.68	30.39%	
PER.MIN.01 - MIN Wages	16,307.68	55,000.00	-38,692.32	29.65%	
PER.MIN.02 - MIN UUA Pension	2,769.20	9,500.00	-6,730.80	29.15%	
PER.MIN.03 - in Lieu of FICA	1,247.52	7,268.00	-6,020.48	17.17%	
PER.MIN.04 - MIN Medical	1,484.04	4,500.00	-3,015.96	32.98%	
PER.MIN.05 - MIN Dental	240.00	0.00	240.00	100.0%	6
PER.MIN.07 - MIN LTDLife Ins	571.28	2,025.00	-1,453.72	28.21%	
PER.MIN.08 - MIN Prof Exp	1,750.50	8,500.00	-6,749.50	20.59%	
<b>Total Minister Expenses</b>	<b>36,524.54</b>	<b>126,793.00</b>	<b>-90,268.46</b>	<b>28.81%</b>	
<b>DRE Expenses</b>					
PER.DRE.01 - DRE Wages	19,884.12	57,525.00	-37,640.88	34.57%	
PER.DRE.02 - DRE UUA Pension	1,965.69	5,753.00	-3,787.31	34.17%	
PER.DRE.03 - ER Payroll Taxes	1,799.00	4,401.00	-2,602.00	40.88%	
PER.DRE.04 - DRE Medical	2,308.64	10,149.00	-7,840.36	22.75%	
PER.DRE.07 - DRE LTDLife Ins	394.04	692.00	-297.96	56.94%	
PER.DRE.08 - DRE Prof Exp	203.53	2,500.00	-2,296.47	8.14%	
<b>Total DRE Expenses</b>	<b>26,555.02</b>	<b>81,020.00</b>	<b>-54,464.98</b>	<b>32.78%</b>	
<b>Administrator Expenses</b>					
PER.ADM.01 - ADM Wages	13,500.20	39,051.00	-25,550.80	34.57%	
PER.ADM.02 - ADM UUA Pension	1,334.34	3,905.00	-2,570.66	34.17%	
PER.ADM.03 - ER Payroll Taxes	1,288.19	2,987.00	-1,698.81	43.13%	
PER.ADM.04 - ADM Medical	3,745.10	12,675.00	-8,929.90	29.55%	
PER.OFF.05 - Admin Dental	240.00	0.00	240.00	100.0%	6

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

	Jul - Oct 21	Annual Budget	\$ Difference	33% thru year % of Budget	Notes
PER.ADM.07 - ADM LTDLife Ins	267.44	488.00	-220.56	54.8%	
PER.ADM.08 - ADM Prof Exp	0.00	200.00	-200.00	0.0%	
<b>Total Administrator Expenses</b>	<b>20,375.27</b>	<b>59,306.00</b>	<b>-38,930.73</b>	<b>34.36%</b>	
<b>Music Program Expenses</b>					
<b>Choir Director</b>					
PER.MUS.01 - Choir Dir Wages	7,775.36	22,540.00	-14,764.64	34.5%	
PER.MUS.03 - ER Payroll Tax	727.45	1,724.00	-996.55	42.2%	
PER.MUS.08 - Choir Dir Prof Exp	0.00	1,000.00	-1,000.00	0.0%	
<b>Total Choir Director</b>	<b>8,502.81</b>	<b>25,264.00</b>	<b>-16,761.19</b>	<b>33.66%</b>	
<b>Accompanist</b>					
PER.MUS.11 - Accompanist Wages	3,743.51	10,830.00	-7,086.49	34.57%	
PER.MUS.12 - Accompanist PR Tax	0.00	828.00	-828.00	0.0%	
<b>Total Accompanist</b>	<b>3,743.51</b>	<b>11,658.00</b>	<b>-7,914.49</b>	<b>32.11%</b>	
<b>Total Music Program Expenses</b>	<b>12,246.32</b>	<b>36,922.00</b>	<b>-24,675.68</b>	<b>33.17%</b>	
<b>Site Support Staff Expenses</b>					
PER.SIT.01 - Childcare	0.00	6,000.00	-6,000.00	0.0%	
PER.SIT.02 - Custodian	1,880.00	7,000.00	-5,120.00	26.86%	
PER.SIT.03 - Site Caretaker	2,013.75	4,680.00	-2,666.25	43.03%	
PER.SIT.09 - Sound Technician	5,715.00	19,000.00	-13,285.00	30.08%	
PER.SIT.11 - RE Staff	1,605.00	5,670.00	-4,065.00	28.31%	
PER.SIT.12 - ER Payroll Taxes	296.15	2,704.00	-2,407.85	10.95%	
<b>Total Site Support Staff Expenses</b>	<b>11,509.90</b>	<b>45,054.00</b>	<b>-33,544.10</b>	<b>25.55%</b>	
PER.MIS.01 - Worker's Comp Ins	1,528.00	2,250.00	-722.00	67.91%	
PER.MIS.02 -Other Personnel Exp	161.00	630.00	-469.00	25.56%	
Payroll Expenses - Other	-40.25				
<b>Total Payroll Expenses</b>	<b>108,859.80</b>	<b>351,975.00</b>	<b>-243,115.20</b>	<b>30.93%</b>	
<b>Total Expense</b>	<b>124,028.03</b>	<b>423,068.00</b>	<b>-299,039.97</b>	<b>29.32%</b>	
<b>Net Ordinary Income</b>	<b>26,194.06</b>	<b>6,632.00</b>	<b>19,562.06</b>	<b>394.97%</b>	7
<b>Net Income</b>	<b>26,194.06</b>	<b>6,632.00</b>	<b>19,562.06</b>	<b>394.97%</b>	7

NOTES

We are in transition from our previous hybrid system to full on Fund Accounting. We now track income for all funds, not just the General Fund, and track each separate fund by "class". To ensure that everything is classed properly requires going back to 7/1/2021 and classing every entry for this Fiscal Year. That is in process. Until it is completed and we can run P&L by class, we will see income and expenses from all funds mixed together.

- 1) Released from Kitchen/Coffee C/O Fund to cover this year's Kitchen Expenses
- 2) Not part of General Fund Income
- 3) We now get income from SDG&E for our solar power contributions to the grid
- 4) The budget for AV maintenance is rolled into the budget for B&G Maintenance but for now we are booking expenses separately
- 5) Under review
- 6) The budget for dental insurance is rolled into the budget for medical insurance but for now we are booking those expenses separately
- 7) These numbers will be a little wonky until the Fund Accounting by class is fully implemented.

**The Unitarian Universalist Fellowship of San Dieguito**  
**Balance Sheet**  
 As of October 31, 2021

	<b>Oct 31, 21</b>	<b>Note</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
Union Bank Chkg	263,282.61	
UU Common Endowment Fund	126,290.08	
Vanguard x2001-Capital Campaign	815,145.88	
Vanguard x6230	19,177.51	
<b>Total Checking/Savings</b>	1,223,896.08	
<b>Accounts Receivable</b>		
Accounts Receivable	-2,525.00	
Capital Campaign Pledges	250.11	
<b>Total Accounts Receivable</b>	-2,274.89	
<b>Other Current Assets</b>		
Undeposited Funds	734.82	
<b>Total Other Current Assets</b>	734.82	
<b>Total Current Assets</b>	1,222,356.01	
<b>TOTAL ASSETS</b>	<b>1,222,356.01</b>	
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
Accounts Payable	1,616.74	
<b>Total Accounts Payable</b>	1,616.74	
<b>Other Current Liabilities</b>		
Bonus' Payable	206.28	
Direct Deposit Liabilities	-8,389.92	
<b>Payroll Liabilities</b>		
LIA.PER.01 - Payroll Taxes	572.04	
LIA.PER.02 - UUA Pension	3,422.28	
LIA.PER.03 - Medical Insurance	-3,303.11	
Payroll Liabilities - Other	300.00	
<b>Total Payroll Liabilities</b>	991.21	
Reimbursed Expenses	893.23	
<b>Total Other Current Liabilities</b>	-6,299.20	
<b>Total Current Liabilities</b>	-4,682.46	
<b>Long Term Liabilities</b>		
<b>Long Term Liabilities</b>		
LIA.OPS.01 - Solar Loans	22,790.16	
<b>Total Long Term Liabilities</b>	22,790.16	
<b>Total Long Term Liabilities</b>	22,790.16	
<b>Total Liabilities</b>	18,107.70	
<b>Equity</b>		
<b>Permanent Restricted</b>		
FND.PGE.01 - Endowment Fund	126,290.08	
<b>Total Permanent Restricted</b>	126,290.08	

**The Unitarian Universalist Fellowship of San Dieguito**  
**Balance Sheet**  
 As of October 31, 2021

	Oct 31, 21	Note
<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	1
<b>Total FND.CAP.01 - Capital Campaign</b>	854,654.17	
<b>Total Building Funds</b>	854,654.17	
<b>Committee Funds</b>		
COM.ADL.04 - AdultPrograms Fund	168.20	
<b>Total Committee Funds</b>	168.20	
<b>Other Funds</b>		
FND.CDL.04 - Casas de Luz Fund	78,105.89	
FND.CON.04 - Concert Fund	3,072.47	
FND.DBN.04 - DeBenneville Fund	4,074.51	
FND.DRE.04 - DRE Disc. Fund	9,717.45	
FND.KIT.04 - Kitchen/Coffee Fnd	4.43	
FND.LIB.04 - Library Fund	782.72	
FND.MIN.04 - MIN Disc. Fund	599.01	
FND.MUS.04 - Music Fund	832.93	
FND.MWL.04 - Memorial Wall Fund	14,611.26	
FND.REL.04 - RE Special Fund	150.00	
FND.SAC.04 - SAC Fund		
Backpack Fund	204.50	
Helping our Neighbors	2,941.92	
Racial Justice	295.49	
UU the Vote	278.75	
FND.SAC.04 - SAC Fund - Other	23.14	
<b>Total FND.SAC.04 - SAC Fund</b>	3,743.80	
FND.YOU.04 - Youth Disc. Fund	3,786.36	
<b>Total Other Funds</b>	119,480.83	
<b>Reserves</b>		
RES.SIT.01 - Facilities Reserve	12,841.98	
RES.OPS.01 - Operations Reserve	11,920.85	2
RES.MSB.01 - Signing Bonus	4,333.16	
RES.SAB.01 - Minister Sabbatical	3,455.96	
RES.SAB.02 - DRE Sabbatical	1,976.81	
<b>Total Reserves</b>	34,528.76	
<b>Total Temp. Restricted</b>	1,008,831.96	
<b>Unrestricted Net Assets</b>	42,932.21	3
<b>Net Income</b>	26,194.06	4
<b>Total Equity</b>	1,204,248.31	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,222,356.01	

**The Unitarian Universalist Fellowship of San Dieguito**  
**Balance Sheet**  
As of October 31, 2021

Oct 31, 21

Note

NOTES

We are in transition from our previous hybrid system to full on Fund Accounting. We now track income for all funds, not just the General Fund, and track each separate fund by "class". To ensure that everything is classed properly requires going back to 7/1/2021 and classing every entry for this Fiscal Year. That is in process. Until it is completed and we can run P&L by class, we will see income and expenses from all funds mixed together, and this will have an affect on the net income shown in the BS.

- 1) Income from investments
- 2) \$7k of this operations reserve is already earmarked for use.
- 3) \$10k of this will likely be used to pay our full UUA dues this year
- 4) This number will be a little wonky until the Fund Accounting by class is fully implemented and the Net Income for the General Fund can be separated from