

# Minutes of UUFSD Board Meeting

May 4, 2022 6:00 pm - 9:00 pm

Minister's Office

## Present:

Liora Kian-Gutierrez, *President*  
Brenda Post, *Vice-President*  
Louise Garrett  
Angie Knappenberger  
Cathy Leach-Phillips  
Chris Butler  
Sarah Miller, *Treasurer and Advisory non-voting member*

## Absent:

Livia Walsh

## Note taker:

Sarah Miller

*Lighting of Chalice & Chalice Reading*

## Review of Board Minutes:

**DECISION:** March 2, 2022 and April 6, 2022 **APPROVED**

**ACTION:** April 20, 2022 and April 27, 2022 will be approved via Google poll. Sarah Miller and Angie Knappenberger will work together to get these into an Official Record posted.

## May Committee and Staff Reports

Discussion: Per Infectious disease protocol, the May 12 Music Sunday, May 22 service and congregational forum, and the June 26 service and congregational meeting will **be held outdoors**. Infectious rates are now 122/100k (previously we took our masks off when rates hit 25/100k). Brenda corrected this information during the next board meeting. Rates are currently very low. Liora will send out a Board Bulletin about the upcoming sundays to set congregational expectations. Angie will communicate with Joe Catrell about needs.

**DECISION: APPROVED**

## OLD BUSINESS: Open Action Items

ACTION Items: March 2, 2022:

- a. The Worship Committee is to review and modify P&P 411 in their next meeting and then present the update to the Board for approval  
UPDATE: In Progress see "d" below:

ACTION Items: March 16, 2022

- a. **ACTION:** Cathy will find out from Worship to find out how much they need to finish out the year.  
UPDATE: **Pending In Progress**

ACTION Items: April 6, 2022

- a. **ACTION:** Livia to contact Rev Sarah Millspaugh to determine the best way to address this and contact potential contract Ministers/Chaplains  
**UPDATE: In Progress**
- b. **ACTION:** Sarah to send a google doc regarding this issue to Finance and Board  
**COMPLETED**
- c. **ACTION:** Budgeting schedule needs to be updated.  
**In Progress**
- d. **ACTION:** P&P 411 update TBD by Worship Com at their next meeting 04/08/2022  
**In Progress.**

## NEW BUSINESS:

### 1. Questions re Financial Statements

Based on a recommendation from the Finance Committee, Sarah Miller proposed the following to the Board to consolidate some of our accounts:

- Move the remainder of the DRE Discretionary Funds (FND.DRE.04) to the Operations Reserve (RES.OPS.01) and inactivate the FND.DRE.04 fund.
- Create a new Minister Reserve Account (REV.MIN.01) and consolidate the following accounts into this new account: the remainder of the DRE Sabbatical Fund (RES.SAB.02), the Minister Sabbatical Fund (RES.SAB.01), and the remainder of the Minister Signing Bonus (RES.MSB.01). Accounts RES.SAB.02, RES.SAB.01, and RES.MSB.01 will be inactivated
- Add the remainder of the funds in COM.ADL.04 to the FND.REL.04 - Religious Education Program Fund. This fund will serve as the RE Program carryover fund and the COM.ADL.04 will be inactivated

**DECISION: ALL AGREED**

It was suggested that we put a footnote in the proposed budget as to how new reserve accounts were created and for this to be carried forward on all budgets.

**Proposal:** Board, with support from FC, needs to write a Policy & Procedure regarding oversight of the minister's professional expense account, including turning in receipts before reimbursements, and approving what it's spent on.

**ACTION: FUTURE ITEM**

### 2. May 22nd Presentation Budget gathering discussion

Share with the congregation the status of Interim Minister search (May 18 outcome) and have conversation regarding budget based on that outcome.

So, on May 22, depending on the the Minister situation, we'll be having one of two conversations:

- A) We'll know we have an Interim Minister
- B) We'll know that we don't have an interim minister and will be looking at a part time contract minister.

**ACTION** Angie - confirm time line with UUA Transitions Team as to when we'll know for sure that we have an Interim Minister.

**COMPLETED**

Brenda suggested using “sticker” voting technique during congregational forum as to where the passions really are. Present it as “we are building a budget for the future.” We need to be able to have flexibility going forward. We can always add hours, but we can’t take them away. We cannot have it all. If we want to be able to afford a full time minister at any point in the next 5 years, we have to budget for that now. We need a full time administrator to take on all the administrative responsibilities, freeing the minister to focus on ministerial and pastoral care stuff, which is what we want a minister to be good at. Additionally, an administrator, who is a good fit, can stay for years while we may find our ministers come and go. A good administrator might also be able to take on staff management responsibilities when needed. Agreed that the Board needs to decide on three staffing scenarios and give them to the FC. We always trim UUA Dues and Reserves to balance the budget. Because, until recently, we put so much into payroll, this is the only way we could balance the budget. This is the best/only time we’ve had in years to reduce payroll.

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

1) Proposal to confirm Kathryn Sturch as new chair of the Finance Committee

**DECISION: ALL AGREED**

2) Proposal for the Communications Committee to send out a 11 question survey to find out best ways to communicate with members to ensure communication to Fellowship is seen. This is in direct response to Dr. Frank's survey results. Item #3 states: “Greater transparency, more democratic decision-making, and effectiveness in communications about what is going on in the congregation was often raised as a concern.”

**DECISION: ALL AGREED**

**Board Meeting ended at 9:00pm**

**Minutes taken by Sarah Miller**

## **APPENDED TO THIS OFFICIAL RECORD**

- **COMMITTEE REPORTS**
- **STAFF REPORTS**
- **FINANCIAL REPORTS**
  - Treasurer’s Report
  - Profit & Loss 2022-04-30 Unrestricted only
  - Balance Sheet 2022-04-30
  - Treasurer’s Notes

## **UUFSD Committee, Staff & Treasury Reports - MAY 2022**

### **Buildings and Grounds (Board Liaison - Louise Garrett)**

B&G work parties continue on Tuesday mornings and the first Saturday morning of the month under the direction of Chair, Ed Mlakar. The Sandy Hill office is now complete except for some minor cleanup. Current tasks:

- Trim overgrowth along parking spaces
- Paint white safety stripes on Amphitheater landings
- Wax the floors in Founders' Hall
- Pressure wash the core area pavers
- Clean Amphitheater
- Spread the decorative rocks along the main stairs

### **Communications (Board Liaison - Liora Kian-Gutierrez) (Irv Himmelblau, Chair)**

Comcom is preparing the following information to assess communication outlets for the period of about 1 month. This date will be presented at our May 26 meeting.

Number of its to: Website, Facebook, newsletter, email blasts, quarterly magazine, stay connected.

Comcom developed a schedule for preparation for Fellowship meeting on Communications. Wednesday, May 5: Com Com email blast with survey: Approval: Liora - sending it: Tracey (Bethany will assist if needed) (return date for the survey is May 22) Wednesday, May 5: Submit Your News: Richard - Publicity in the newsletter, website, Facebook, Order of Service Sunday, May 9: Announcement from the Pulpit - announcement to the Worship Associate Tracey Wednesday, May 18: reminder e mail blast: Tracy. Sunday, May 22: Survey end date. Data collection and analysis: Chris & Bethany. Thursday, May 26: Com Com meeting to go over results of survey and review Com Com Usage Report. Wednesday, May 25: "Submit Your News" Richard - Publicity for the Com Com Public Meeting on Sunday, June 5, 11:30-12:45 in the newsletter, website, Facebook, Order of Service.

Wednesday, June 1: Prepare materials for meeting: Survey Results, Com Com Policy and Procedure, Administrative procedures, Amendments to the P&P: Irv. Sunday, June 5: Com Com Fellowship meeting, 11:30-12:45. Everyone on the Com Com

### **Design Review (Board Liaison - Cathy Leach-Phillips)**

Jon Luft has joined Design Review. No other update according to Irv. Still waiting for the final proposals for the FEMA security system grant.

### **Dream Builders (Board Liaison - Louise Garrett)**

Stucco Has been applied to the kitchen, when the current coating has finished "curing", The building will be painted. The Pass through door has been installed. The building is looking very good. The next project will be the admin bldg, but we don't have a design yet for that.

Dream Builders Committee – Report from Dale Gottdank  
May 4, 2022

### **Core Building**

- The roll up shutter for the pass-thru has been installed.
- The stucco finish coat is scheduled for Monday, May 9, following prep work on Friday or Saturday
- There are a few items remaining, including rain gutters, flashing and caulking, wood trim, closet doors and paint touch-ups.
- Sandy Hill is moved back into their office, freeing up the library for UUFSD use.

### **Administration Building**

- We have a contract with the architect, Doug Paterson. He'll be coordinating with Greg Brown (who did a lot of earlier design schematics).
- We are in final negotiation with the soils engineer, Geocon, on their contract.
- The next step will be for the architect (and Greg) to meet with the users (Tracey and possibly Chris Lehman, Susan Hahm (chair of RE since we don't have a DRE) to discuss space requirements, etc., before moving on to the actual design phase. A time frame for this has not yet been established.

### **Finance Committee (Board Liaison - Chris Butler)**

No report

### **Kitchen (Board Liaison - Louise Garrett)**

There have been several events that utilized the Kitchen. The Pink Flamingo Swap party was a huge success. Lots of items were brought and taken home, Lots of food served. It took two days to clean Founders Hall and donate all the leftover goods to the charities.

The Second Big event was the Celebration Luncheon to end the Successful Pledge Drive. A large Taco bar was on the menu.

### **Leadership Development (Board Liaison - Brenda Post)**

Nothing to report.

### **Library (Board Liaison - Cathy Leach-Phillips)**

Construction delays are still affecting us; unable to meet this month.

### **Membership (Board Liaison - Angie Knappenberger)**

Committee members are Betsy Gilpin (Chair), Christie Turner, Cheryl Close, Kim Caldwell, Kathy Flannigan, and Irv Himelblau. No meeting planned at this point until August. The Patio Ambassador program is completely ad hoc at this point, but Betsy feels visitors are being welcomed and approached after services. All newcomers are asked to complete a Visitor form. Betsy gives the forms to Tracey who enters their information into Breeze. Betsy indicated there was always a Welcome Table in the Core area, but I did not see one after service 5/1 as I was going to put copies of our Open Letter from the Board there. I will followup with this next Sunday.

### **Music (Board Liaison - Cathy Leach-Phillips)**

INSIDE Services: The upcoming MUSIC SUNDAY service will need to be indoors, as it usually is. *How do we notify the community so that there will be no complaints on the day of this service? Is this also an issue for 5/22? And 6/26?*

BUDGET 1) streaming royalty costs do extend beyond our WorshipCast license. I just paid another \$200+ to stream a small handful of pieces for the rest of the year that are not covered by WorshipCast. Previously I may have said something like \$100 - \$200 above the WorshipCast license is enough per year. It is not. We probably need an overall streaming budget of \$700 - \$800, assuming services will continue to be streamed through the entire fiscal year. (from Chris L.). So we may come up short because this was not in our requested budget. *We need agreement from the Board on where these expenses should be placed in the budget. These ARE for individual musical pieces, but they are only required because we are streaming services. So should they be under Music or Subscriptions?*

2) Someone in the community (Rich MacD.) suggested paying for a wider variety of musicians to provide diverse music. We're all for it, but it costs money. We will likely try to get an Endowment Grant in 2023 to experiment with the idea.

Note that the management of Concerts was removed from the Music Cmte P&P earlier this year. We will not be facilitating concerts, especially while we have no Music Director (We're already working on services past 6/12.) This includes the requested managing of a Peter Mayer concert this summer.

#### **Nominating Committee (Board Liaison - Angie Knappenberger)**

Committee meeting on 4/22/22 clarified Board terms and identified potential candidates to approach for Board positions. There are three 3-year terms and one 2-year term that will be open as of 6/3/22. The goal is for a proposed slate will be presented at our June 1st meeting.

#### **Planned Giving/Endowment (Board Liaison - Angie Knappenberger)**

Committee is meeting on May 6th to review the grant request received. Five different requests have been received totalling \$6965. The committee will be prepared to submit recommendations to the Board by our June 1st meeting regarding which proposals to fund. There is a total of \$4359 that can be awarded. The Board needs to approve the grants that are recommended by the committee and then they go before the congregational at the June 26th congregational meeting.

#### **Pastoral Care (Board Liaison - Livia Walsh)**

There is no Minister/Chaplain yet to be identified to cover urgent PastoralCare needs. Livia will be out of town/country through May 18th and can resume the search unless the Board is able to identify a professional to fill those needs. The Pastoral Care Committee is doing ok filling basic needs including meals, visitations, etc.. The element of Pastoral Listener after Sunday services has been suspended until further notice. Also, while Livia is away a PC Board liaison will need to be identified.

#### **Personnel (Board Liaison - Liora Kian-Gutierrez) (Dale Gottdank, Chair)**

We have received one inquiry regarding the child care worker position. Only one inquiry for the DRE position at this time. We've received two inquiries for the music director position that have been forwarded on to the chair of the search committee, Jan Berlin.

**Policies and Procedures (Board Liaison - Brenda Post)**

Nothing to report.

**Religious Education (Board Liaison - Liora Kian-Gutierrez) (Susan Hahm, Chairperson)**

**RE Monthly Meeting Minutes - April 2022**

**Committee Members (Attended):** Susan Hahm (*Chair*), Liora Kian-Gutierrez (*Board Representative*), Andi McLeod, Andrew Fry, Bethany Knappenberger, Callen Hyland, Chris Faller, Chuck Hahm, John Drewe, Justin Moodie, Maria Moodie, Robin Sales, Sheryl Goto (*Lead Teacher PreK-K*), Stephanie Reed, Steve Bartram

**CC: Classroom Volunteers:** Betsy Gilpin; Renata Hahm

**RE MEETINGS:** 4<sup>th</sup> Monday of the month, 5:30 PM via Zoom (*See you on May 23!*)

[Sign up to volunteer in classrooms thru June 12](#)

[Sign up to volunteer for summer all-ages RE class \(June 19 – Sep 4\)](#)

**Recent attendance figures (Not Included in meeting)**

2/27	5	PreK/K and 1 <sup>st</sup> – 3 <sup>rd</sup>
3/5	1	PreK/K
3/13	2	PreK/K and 1 <sup>st</sup> – 3 <sup>rd</sup>
3/20	2	PreK/K
3/27	1	PreK/K
4/3		NA
4/10	4	PreK/K and 1 <sup>st</sup> – 3 <sup>rd</sup>
4/17		Easter, Intergenerational Service. Attendance not taken. However, we had 8 visiting families, along with some member families. RE Comm to follow up with outreach.
4/24		Not yet reported

**4/25/22 Meeting Minutes**

1	<b>RE Attendance Tracking:</b> Liora will send the tracking spreadsheet to Susan to take over maintenance of same.
2	<b>Select Committee on Staffing Update:</b> Liora mentioned that board will meet this week to discuss the very thorough and detailed staffing options report recently presented to them by the Select Committee on Staffing. Liora commended the group and praised Bethany Knappenberger as a dedicated and prolific contributor on behalf of the RE Committee. <i>Thanks Bethany!</i>
3	<b>Childcare Positions:</b> Liora reported we have had one response to the childcare position. Liora called and left a message for the respondent and has not heard back from them. She will follow up again.

4	<p><b>DRE Search Committee:</b></p> <ul style="list-style-type: none"> <li>• We formed the core of a search committee to include Liora, Susan, Stephanie, and Andrew. We would like one more member. Susan will reach out to other current and past committee members. <b><i>Thank you Liora, Stephanie and Andrew for joining me!</i></b></li> <li>• We have received one response with resume to the job posting. Liora spoke with the candidate. Now that we have the search comm forming we will set up a preliminary interview to discuss basic details of the position, including the fact that it would not start until September.</li> <li>• Liora ask Tracey to repost the position.</li> </ul>
5	<p><b>Interim Minister Search Committee:</b> Chuck Hahm has agreed to serve on this committee. Andrew confirmed that Julie Fry will also be serving on this committee so RE will be well represented. <b><i>Thank you, Julie, and Chuck!</i></b></p>
6	<p><b>Sunday School Volunteers – <i>Thank you Andrew for maintaining our Sign-up Genius!</i></b> Thank you volunteers for staffing our Pre-K/K and 1<sup>st</sup> – 3<sup>rd</sup> classrooms. <b>We need more volunteers to join John Drew in signing up for the 4<sup>th</sup> – 6<sup>th</sup> classroom. Look for a separate email coming out with more details on this need.</b></p>
7	<p><b>Sunday School Volunteer Feedback:</b></p> <ul style="list-style-type: none"> <li>• <b>Sunday School Hours:</b> Sheryl suggested, and we will publish/describe to parents that RE classes end at 11:15 and clarify what age groups require pickup at the classroom space, and which will be allowed to go down to the core area to find their parents.</li> <li>• <b>Name Tags for Kids:</b> Andrew has been taking them from the welcome box. Liora will search out and buy some kid friendly name tags for use in the classrooms.</li> <li>• <b>Classroom access:</b> Liora will make a point of unlocking the classrooms early so all teachers feel confident they'll have set up time upon arrival to classroom spaces. <b><i>Thanks, Liora!</i></b></li> </ul>
8	<p><b>Sunday School Hours:</b> We will publish and describe to parents that class ending time is 11:15 and delineate what age groups require pickup at the classroom space, and which will be allowed to go down to the core area to find their parents.</p>
9	<p><b>Summer plan:</b></p> <ul style="list-style-type: none"> <li>• Formal age group classes will continue through June 12.</li> <li>• June 19 through September 4, 2022 (Labor Day): An all-ages classroom in the core area/playground will be staffed by two volunteers. Focus will be on crafts, arts. We'll consider seeking a curriculum to loosely follow or focus on the UU principles.</li> <li>• Tentative start for fall age-grouped classes: September 11, 2022</li> </ul>
10	<p><b>Sunday morning RE Greeter Volunteers:</b></p> <ul style="list-style-type: none"> <li>• Andrew will add volunteer slots to the Sign-up Genius.</li> <li>• Volunteers will arrive by 9:40 on Sunday mornings to staff welcome table near bridge with Betsy to welcome RE families, distribute info, forms related to RE. Liora is excited volunteer for a lot of these shifts.</li> </ul>
11	<p><b>Advertising RE Classes: Ideas for getting the word out include.</b></p> <ul style="list-style-type: none"> <li>• RE focused potluck once per month after the services, invite friends! Susan will coordinate with Louise regarding luncheon considerations.</li> </ul>

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| <ul style="list-style-type: none"><li>● Liora to take the question to her greater UU leadership meeting later this evening.</li><li>● Liora will talk to Worship comm about allowing for a 1-minute RE reminder from the pulpit on Sunday mornings.</li><li>● Sheryl suggested details on the back of the order of service with logistics detailed including what age kids need to be picked up. Susan suggested we craft an insert with comprehensive RE info. Susan with a draft.</li><li>● Chuck also mentioned targeted messaging to families about upcoming Memorial Day and July 4<sup>th</sup> Campouts. He will follow up with Patricia Cofre-Stone about direct communications in addition to publication in newsletter, etc....</li></ul> |
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### **Right Relations (Board Liaison - Brenda Post)**

The team has no requests for mediation. The team continues to talk about our culture as a congregation.

### **Social Justice Action (Board Liaison - Livia Walsh)**

The North County Climate Action Alliance was the beneficiary of Generosity Sunday in April. May is Mental Health Month and Wenda Alvarez is the coordinator for this.

### **Stewardship (Board Liaison - Chris Butler)**

No report

### **Worship (Board Liaison - Angie Knappenberger)**

All Sundays are filled with Speakers and Worship Associates thru June. Committee asked and was approved \$200 in addition to their \$3000 budget for the 2021-2022 fiscal year and may need approximately \$100 to cover expenses thru June. Followup on updating of P&P 411 required.

## ADMINISTRATOR'S REPORT TO THE BOARD – APRIL 2022

### MEMBERSHIP STATISTICS

Total number of members: 181  
Members emeritus: 4  
Pledging friends: 14  
Friends: 35

4/27/2022 - Total of members, members emeritus, pledging friends and friends: 234

### SUNDAY ATTENDANCE

Date	10:00am in person	10:00am Zoom	10:00am YouTube	Total
4/3/22	72	22	16	110
4/10/22	53	19	39	111
4/17/22	136	14	21	171
4/24/22	71	16	31	118

### MEMBERSHIP CHANGES

#### Resignations:

Eman Elshaikh  
Cindy Dankberg  
Marty Eberhardt

#### New Members:

Charlie Mayfield  
Ala Garza

According to Betsy they will be joining very soon. She is planning a New Member Welcome ceremony in the first week or two of June.

### EMPLOYEE SEARCH

We have had a couple of responses so far for the three posted jobs (RE Director, Music Director, Childcare Worker).

After the Select Committee and the Board have completed the work we may be changing the job descriptions and reposting.

### JULY OFFICE HOURS

Most of you may remember but I just wanted to give you an early heads up that I'll be taking two weeks vacation during the last two weeks of July.

Respectfully submitted,

Tracey Weiss, Congregational Administrator

The Unitarian Universalist Fellowship of San Dieguito  
Profit & Loss Budget vs. Actual  
July 2021 through April 2022

	Jul 2021 - Apr 2022	Annual Budget	\$ Over Budget	83% of Year % of Budget	Notes
Ordinary Income/Expense					
Income					
AssetsReleasedFromRestriction					
From Capital Campaign	5,000.00				1
From Facilities Reserve	8,910.53				2
From Operations Reserve	12,710.05				3
From Other Reserves	5,430.68				4
Total AssetsReleasedFromRestriction	32,051.26				
Revenues					
Pledges					
REV.PLG.01 - Pledge Income	295,836.17	334,400.00	-38,563.83	88.47%	
Total Pledges	295,836.17	334,400.00	-38,563.83	88.47%	
Site Rental					
REV.SIT.01 - Sandy Hill	34,987.50	48,000.00	-13,012.50	72.89%	
REV.SIT.02 - Special Event	2,590.00	1,000.00	1,590.00	259.0%	
REV.SIT.03 - Other	840.00	0.00	840.00	100.0%	
Total Site Rental	38,417.50	49,000.00	-10,582.50	78.4%	
Fundraising					
REV.AUC.01 - Auction	13,196.53	18,000.00	-4,803.47	73.31%	
REV.FDR.02 - Other	1,750.25	3,000.00	-1,249.75	58.34%	
Total Fundraising	14,946.78	21,000.00	-6,053.22	71.18%	
Contributions to General Fund					
REV.SUN.01 - Sunday Collection	7,333.64	10,000.00	-2,666.36	73.34%	
REV.MIS.01 - Scripp Sales	339.85	300.00	39.85	113.28%	
REV.MIS.02 - Other	3,392.40	15,000.00	-11,607.60	22.62%	
Total Contributions to General Fund	11,065.89	25,300.00	-14,234.11	43.74%	
Contributions to Programs					
REV.FNF.01 - Fun&Fellowship	9.00	0.00	9.00	100.0%	
REV.SAC.01 - Social Action	3,029.26	0.00	3,029.26	100.0%	
Total Contributions to Programs	3,038.26	0.00	3,038.26	100.0%	
Total Revenues	363,304.60	429,700.00	-66,395.40	84.55%	
Total Income	395,355.86	429,700.00	-34,344.14	92.01%	
Gross Profit	395,355.86	429,700.00	-34,344.14	92.01%	
Expense					
Operations Expenses					
Office					
OPS.OFF.01 - Postage	288.53	800.00	-511.47	36.07%	
OPS.OFF.02 - Office Supplies	909.54	2,000.00	-1,090.46	45.48%	
OPS.OFF.03 - Copier	6,236.56	7,200.00	-963.44	86.62%	5
OPS.OFF.04 - OnlinSubscriptions	1,745.05	1,500.00	245.05	116.34%	6
OPS.OFF.05 - Phone & Internet	2,524.25	2,900.00	-375.75	87.04%	
OPS.OFF.06 - Adm Mileage Exp	72.53	200.00	-127.47	36.27%	
OPS.OFF.07 - Other Expenses	188.04	450.00	-261.96	41.79%	
Total Office	11,964.50	15,050.00	-3,085.50	79.5%	
Finance					
OPS.FIN.01 - Accounting Fees	6,948.63	9,000.00	-2,051.37	77.21%	
OPS.FIN.02 - Credit Card Fees	1,082.26	2,000.00	-917.74	54.11%	
OPS.FIN.03 - Bank Fees	131.49	1,000.00	-868.51	13.15%	
OPS.FIN.04 - Other Expenses	963.94	1,000.00	-36.06	96.39%	7
Total Finance	9,126.32	13,000.00	-3,873.68	70.2%	
Site					
OPS.SIT.01 - Property Insurance	5,757.95	4,621.00	1,136.95	124.6%	

The Unitarian Universalist Fellowship of San Dieguito  
Profit & Loss Budget vs. Actual  
July 2021 through April 2022

	Jul 2021 - Apr 2022	Annual Budget	\$ Over Budget	83% of Year % of Budget	Notes
OPS.SIT.02 - Real Estate Taxes	4,065.54	4,066.00	-0.46	99.99%	
OPS.SIT.03 - Gas & Electric	54.76	120.00	-65.24	45.63%	
OPS.SIT.04 - Water	2,478.95	3,500.00	-1,021.05	70.83%	
OPS.SIT.07 - B&G Maintenance	7,563.52	8,000.00	-436.48	94.54%	
<b>Total Site</b>	<b>19,920.72</b>	<b>20,307.00</b>	<b>-386.28</b>	<b>98.1%</b>	
<b>Total Operations Expenses</b>	<b>41,011.54</b>	<b>48,357.00</b>	<b>-7,345.46</b>	<b>84.81%</b>	
<b>Denomination Expenses</b>					
OPS.DEN.01 - UUA Dues	13,336.00	13,336.00	0.00	100.0%	8
<b>Total Denomination Expenses</b>	<b>13,336.00</b>	<b>13,336.00</b>	<b>0.00</b>	<b>100.0%</b>	
<b>Committee Expenses</b>					
COM.BRD.03 - Board Exp	340.29	200.00	140.29	170.15%	
COM.COM.03 - Communications Exp	323.75	200.00	123.75	161.88%	
COM.FND.03 - Fundraising Exp	541.53	200.00	341.53	270.77%	9
COM.MEM.03 - Membership Exp	104.50	200.00	-95.50	52.25%	
COM.PCC.03 - Pastoral Care Exp	0.00	200.00	-200.00	0.0%	
COM.PGC.03 - Planned Giving Exp	70.00	200.00	-130.00	35.0%	
COM.RRC.03 - RightRelations Exp	0.00	1,000.00	-1,000.00	0.0%	
COM.SUN.03 - Worship Exp	2,188.60	3,000.00	-811.40	72.95%	
<b>Total Committee Expenses</b>	<b>3,568.67</b>	<b>5,200.00</b>	<b>-1,631.33</b>	<b>68.63%</b>	
<b>Program Expenses</b>					
EXP.KIT.03 - Kitchen Exp	482.78	0.00	482.78	100.0%	10
EXP.MUS.03 - Music Program Exp	1,175.89	1,700.00	-524.11	69.17%	11
EXP.OWL.03 - COA/OWL Exp	0.00	200.00	-200.00	0.0%	
EXP.REL.03 - RE Program Exp	84.61	1,000.00	-915.39	8.46%	
EXP.SAC.03 - Social Action Exp	2,388.82	1,000.00	1,388.82	238.88%	12
<b>Total Program Expenses</b>	<b>4,132.10</b>	<b>3,900.00</b>	<b>232.10</b>	<b>105.95%</b>	
<b>Payroll Expenses</b>					
<b>Minister Expenses</b>					
PER.MIN.00 - MIN Housing	34,043.52	40,000.00	-5,956.48	85.11%	
PER.MIN.01 - MIN Wages	68,977.01	55,000.00	13,977.01	125.41%	13
PER.MIN.02 - MIN UUA Pension	7,698.22	9,500.00	-1,801.78	81.03%	
PER.MIN.03 - in Lieu of FICA	7,344.83	7,268.00	76.83	101.06%	13
PER.MIN.04 - MIN Medical	4,262.56	4,500.00	-237.44	94.72%	
PER.MIN.07 - MIN LTDLife Ins	1,142.56	2,025.00	-882.44	56.42%	
PER.MIN.08 - MIN Prof Exp	6,080.65	8,500.00	-2,419.35	71.54%	
<b>Total Minister Expenses</b>	<b>129,549.35</b>	<b>126,793.00</b>	<b>2,756.35</b>	<b>102.17%</b>	
<b>DRE Expenses</b>					
PER.DRE.01 - DRE Wages	64,835.09	57,525.00	7,310.09	112.71%	13
PER.DRE.02 - DRE UUA Pension	3,785.91	5,753.00	-1,967.09	65.81%	
PER.DRE.03 - ER Payroll Taxes	4,959.88	4,401.00	558.88	112.7%	13
PER.DRE.04 - DRE Medical&Dental	4,040.12	10,149.00	-6,108.88	39.81%	
PER.DRE.07 - DRE LTDLife Ins	689.57	692.00	-2.43	99.65%	
PER.DRE.08 - DRE Prof Exp	263.53	2,500.00	-2,236.47	10.54%	
<b>Total DRE Expenses</b>	<b>78,574.10</b>	<b>81,020.00</b>	<b>-2,445.90</b>	<b>96.98%</b>	
<b>Administrator Expenses</b>					
PER.ADM.01 - ADM Wages	28,522.20	39,051.00	-10,528.80	73.04%	
PER.ADM.02 - ADM UUA Pension	2,520.42	3,905.00	-1,384.58	64.54%	
PER.ADM.03 - ER Payroll Taxes	2,181.95	2,987.00	-805.05	73.05%	
PER.ADM.04 - ADM Medical&Dental	8,065.90	12,675.00	-4,609.10	63.64%	
PER.ADM.07 - ADM LTDLife Ins	534.88	488.00	46.88	109.61%	
PER.ADM.08 - ADM Prof Exp	0.00	200.00	-200.00	0.0%	
<b>Total Administrator Expenses</b>	<b>41,825.35</b>	<b>59,306.00</b>	<b>-17,480.65</b>	<b>70.53%</b>	

The Unitarian Universalist Fellowship of San Dieguito  
Profit & Loss Budget vs. Actual  
July 2021 through April 2022

	Jul 2021 - Apr 2022	Annual Budget	\$ Over Budget	83% of Year % of Budget	Notes
<b>Music Program Expenses</b>					
<b>Choir Director</b>					
PER.MUS.01 - Choir Dir Wages	18,634.96	22,540.00	-3,905.04	82.68%	
PER.MUS.03 - ER Payroll Tax	1,425.57	1,724.00	-298.43	82.69%	
PER.MUS.08 - Choir Dir Prof Exp	0.00	1,000.00	-1,000.00	0.0%	
<b>Total Choir Director</b>	<b>20,060.53</b>	<b>25,264.00</b>	<b>-5,203.47</b>	<b>79.4%</b>	
<b>Accompanist</b>					
PER.MUS.11 - Accompanist Wages	7,958.91	10,830.00	-2,871.09	73.49%	
PER.MUS.12 - Accompanist PR Tax	608.86	828.00	-219.14	73.53%	
<b>Total Accompanist</b>	<b>8,567.77</b>	<b>11,658.00</b>	<b>-3,090.23</b>	<b>73.49%</b>	
<b>Total Music Program Expenses</b>	<b>28,628.30</b>	<b>36,922.00</b>	<b>-8,293.70</b>	<b>77.54%</b>	
<b>Site Support Staff Expenses</b>					
PER.SIT.01 - Childcare	0.00	6,000.00	-6,000.00	0.0%	14
PER.SIT.02 - Custodian	4,700.00	7,000.00	-2,300.00	67.14%	
PER.SIT.03 - Site Caretaker	4,672.50	4,680.00	-7.50	99.84%	15
PER.SIT.09 - AV Specialist	15,472.50	19,000.00	-3,527.50	81.43%	
PER.SIT.11 - RE Staff	3,300.00	5,670.00	-2,370.00	58.2%	14
PER.SIT.12 - ER Payroll Taxes	2,268.73	2,704.00	-435.27	83.9%	
<b>Total Site Support Staff Expenses</b>	<b>30,413.73</b>	<b>45,054.00</b>	<b>-14,640.27</b>	<b>67.51%</b>	
PER.MIS.01 - Worker's Comp Ins	1,528.00	2,250.00	-722.00	67.91%	
PER.MIS.02 -Other Personnel Exp	61.67	630.00	-568.33	9.79%	
<b>Total Payroll Expenses</b>	<b>310,580.50</b>	<b>351,975.00</b>	<b>-41,394.50</b>	<b>88.24%</b>	
<b>Other Approved Expenses</b>					
Other Approved Expenses	21,683.88				16
<b>Total Other Approved Expenses</b>	<b>21,683.88</b>				
<b>Total Expense</b>	<b>394,312.69</b>	<b>422,768.00</b>	<b>-28,455.31</b>	<b>93.27%</b>	
<b>Net Ordinary Income</b>	<b>1,043.17</b>	<b>6,932.00</b>	<b>-5,888.83</b>	<b>15.05%</b>	
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>Donor Restricted Activity</b>					
Released from Other Fund	-800.00				
Released from Capital Fund	-5,000.00				
<b>Total Donor Restricted Activity</b>	<b>-5,800.00</b>				
<b>Board Designated Activity</b>					
Designated Income Released	-26,251.26				
<b>Total Board Designated Activity</b>	<b>-26,251.26</b>				
<b>Total Other Income</b>	<b>-32,051.26</b>				
<b>Net Other Income</b>	<b>-32,051.26</b>				
<b>Net Income</b>	<b>-31,008.09</b>	<b>6,932.00</b>	<b>-37,940.09</b>	<b>-447.32%</b>	

**OTHER BUDGETED LINE ITEMS**

**LIABILITIES**

LIA.OPS.01 - Solar Loans 2,202.50 4,405.00 -2,202.50 50.0% 17

**BOARD DESIGNATED RESERVES**

RES.SIT.01 - Facilities Reserve 13,336.00 13,336.00 0.00 100.0%

RES.MIN.01 - Ministerial Reserve 3,000.00 3,000.00 0.00 100.0%

The Unitarian Universalist Fellowship of San Dieguito  
**Profit & Loss Budget vs. Actual**  
July 2021 through April 2022

Jul 2021 - Apr 2022	Annual Budget	\$ Over Budget	83% of Year % of Budget	Notes
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**NOTES**

- 1) Assets released from the Capital Campaign were for the AV Upgrades.
- 2) Assets released from the Facilities Reserve were for the AV Upgrades.
- 3) Assets released from the Operations Reserve were for the printer lease and CPA and Frank Willey consulting fees.
- 4) Assets released from Other Reserves - see Treasurer's Notes Accompanying this Financial Report.
- 5) The original budget for *OPS.OFF.03 - Copier* was \$1000, but it was supplemented with \$6200 from reserves and so is shown here as \$7200.
- 6) *OPS.OFF.04 - Online Subscriptions* is where we book all online subscriptions (except for Auctria, which is booked to the Stewardship/Fundraising Committee expense account). We underestimated these costs.
- 7) The original budget for *OPS.FIN.04 - Other* was \$0, but it has been supplemented with \$1000 from reserves to cover CPA consulting fees and so is shown here as \$1000.
- 8) UUA Dues for this year were actually \$23,075. We budgeted and paid \$13,336 .
- 9) The overrun in *COM.FND.03 - Fundraising Exp* is due to the \$375 annual fee for Auctria, the software used to run the auction.
- 10) There is no budget for the Fun&Fellowship account this year, but there is \$995 in the carry-over fund to cover expenses.
- 11) The original budget for *EXP.MUS.03 - Music Program* was \$1000, but it has been supplemented with \$700 from reserves and so is shown here as \$1700.
- 12) Unbudgeted Social Action expenses are covered by donations and grants
- 13) DRE wages and PR taxes, and Minister wages and in lieu of FICA (PR taxes), are higher than expected because of paid out vacation days.
- 14) Because of overlap between RE and child care personnel, all hours were booked to *PER.SIT.11-RE Staff*.
- 15) Site care taker overruns are paid for by income from events that required the additional hours.
- 16) Other approved expenses include the AV upgrades, Frank Willey Consulting fees, and Rev Joe's installation costs, all paid for from reserves.

The Unitarian Universalist Fellowship of San Dieguito  
**Balance Sheet**  
 As of April 30, 2022

	<u>Apr 30, 2022</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Union Bank Checking	239,849.58
UU Common Endowment Fund	135,260.37
Vanguard x2001-Capital Campaign Fund	809,166.71
Vanguard x6230 - Receiving Acct	<u>0.00</u>
<b>Total Checking/Savings</b>	<u>1,184,276.66</u>
<b>Accounts Receivable</b>	
Accounts Receivable	-21,325.00
Capital Campaign Pledges	<u>250.11</u>
<b>Total Accounts Receivable</b>	<u>-21,074.89</u>
<b>Total Current Assets</b>	<u>1,163,201.77</u>
<b>TOTAL ASSETS</b>	<u><u>1,163,201.77</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Bonus' Payable	473.42
<b>Payroll Liabilities</b>	
LIA.PER.01 - Payroll Taxes	572.04
LIA.PER.02 - UUA Pension	185.67
LIA.PER.03 - Medical Insurance	-3,506.38
Payroll Liabilities - Other	<u>480.00</u>
<b>Total Payroll Liabilities</b>	<u>-2,268.67</u>
<b>Total Other Current Liabilities</b>	<u>-1,795.25</u>
<b>Total Current Liabilities</b>	-1,795.25
<b>Long Term Liabilities</b>	
<b>Long Term Liabilities</b>	
LIA.OPS.01 - Solar Loans	<u>20,588.52</u>
<b>Total Long Term Liabilities</b>	<u>20,588.52</u>
<b>Total Long Term Liabilities</b>	<u>20,588.52</u>
<b>Total Liabilities</b>	18,793.27
<b>Equity</b>	
<b>Unrealized Gains&amp;Losses</b>	
Unrealized Gains&Losses Vangrd	-3,425.50
Unrealized Gains&Losses UUCEF	<u>-7,837.02</u>
<b>Total Unrealized Gains&amp;Losses</b>	-11,262.52
<b>Permanent Restricted</b>	
FND.END.04 - Endowment Fund	<u>120,290.08</u>
<b>Total Permanent Restricted</b>	120,290.08
<b>Temp. Restricted</b>	
Building Funds	

The Unitarian Universalist Fellowship of San Dieguito

**Balance Sheet**

As of April 30, 2022

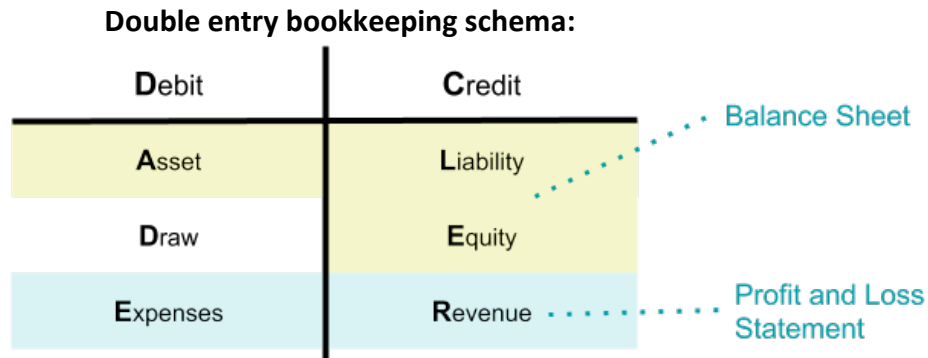
	<u>Apr 30, 2022</u>
FND.CAP.01 - Capital Campaign	853,733.15
<b>Total Building Funds</b>	<b>853,733.15</b>
<b>Program Funds</b>	
FND.FNF.04 - Fun&Fellowship	995.43
FND.MUS.04 - Music Prgram	32.93
FND.REL.04 - Religious Education	318.20
FND.SAC.04 - Social Action	
Backpack Fund	164.59
Helping our Neighbors	2,505.00
Racial Justice	295.49
UU the Vote	500.75
Other	23.14
<b>Total FND.SAC.04 - SAC Fund</b>	<b>3,488.97</b>
<b>Total Program Funds</b>	<b>4,835.53</b>
<b>Other Funds</b>	
FND.CDL.04 - Casas de Luz Fund	80,846.18
FND.CON.04 - Concert Fund	3,072.47
FND.DBN.04 - DeBenville Fund	4,074.51
FND.LIB.04 - Library Fund	782.72
FND.MWL.04 - Memorial Wall Fund	15,139.63
FND.MIN.04 - Minister Discretionary Fund	724.01
FND.YOU.04 - Youth Discretionary Fund	3,786.36
<b>Total Other Funds</b>	<b>108,425.88</b>
<b>Board Designated Reserves</b>	
FND.DRE.04 - DRE Discretionary Fund	7,401.53
RES.SIT.01 - Facilities Reserve	26,589.75
RES.OPS.01 - Operations Reserve	-589.20
RES.MSB.01 - Signing Bonus	4,333.16
RES.SAB.01 - Minister Sabbatical	6,455.96
RES.SAB.02 - DRE Sabbatical	1,976.81
<b>Total Board Designated Reserves</b>	<b>46,168.01</b>
<b>Total Temp. Restricted</b>	<b>1,013,162.57</b>
<b>Unrestricted Net Assets</b>	<b>59,122.39</b>
<b>Net Income</b>	<b>-36,904.02</b>
<b>Total Equity</b>	<b>1,144,408.50</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,163,201.77</b>

# Treasurer's Notes Accompanying the 2022-04-30 Financial Reports

Sarah Miller, UUFSD Treasurer

I have prepared the following primer to explain how our accounting procedures have changed now that we do GAAP accounting for *all* of our Funds, not just the General Fund.

The basic financial reports for a nonprofit are called the *Statement of Activities* (equivalent to the business accounting Profit & Loss Statement) and the *Statement of Financial Position* (equivalent to the Balance Sheet). It's important to remember that the *Profit & Loss / Statement of Activities* only reports expenses and income (revenues) for a given year. The *Balance Sheet / Statement of Financial Position* reports assets, liabilities, and reserves (equity). We don't do draws, because we don't have owners or investors and so don't "draw" assets off the books to pay them.



To understand how we account for our Board-designated reserves and other Funds, it's important to understand how the P&L and BS "talk to each other." Revenues and expenses are recorded exclusively on the P&L. Assets, liabilities, and equity (reserves) are recorded exclusively on the BS. The one exception are the *Net Income* numbers, which are found on both.

At the bottom of every **Profit & Loss Statement** you will see:

*NET ORDINARY INCOME*, which = *Total Ordinary Income* – *Total Ordinary Expense* for the year, and  
*NET INCOME*, which = *Net Ordinary Income* + *Net Other Income* for the year.

At the bottom of every **Balance Sheet**, you will see

*NET INCOME*, which is from the Profit & Loss as described above, and

*UNRESTRICTED NET ASSETS*, which is the accumulation of *Net Income* over the years.

(This is the number that was -\$40k at the end of FY17-18, after 4 years of deficit spending.)

Note that it is prudent to always leave *some* money in *Unrestricted Net Assets* as a cushion, or "float".

To put money *into* a Board-Designated reserve, you simply move it on the Balance Sheet from Unrestricted Net Assets to the reserve you're putting it in. Nothing happens on the P&L.

To take money *out* of a reserve and spend it is more complicated. On the Balance sheet you simply move the money from the reserve account back to *Unrestricted Net Assets*. On the P&L, in *Income*, you record it as *Assets Released from Restriction*, and in *Other Income* (aka "activity below the line"), you record the negative of that number. That way, you can record the use of the reserve in your expense accounts without messing with your *Net Ordinary Income* and *Net Income* numbers. See the simplified P&L on the next page.

# Treasurer's Notes Accompanying the 2022-04-30 Financial Reports

Sarah Miller, UUFSD Treasurer

UUFSD SIMPLIFIED P&L CHART OF ACCOUNTS	EXPLANATIONS
<b>Ordinary Income/Expense</b>	<b>Green headers</b> indicate account categories new to UUFSD this year to support Fund Accounting
<b>Income</b>	
<b>Assets Released From Restriction</b>	How much of which reserve we used this year
<b>Revenues</b>	
Pledges	
Site Rental	
Fundraising	
Contributions	Contributions to General Fund Only
<b>Contributions to Programs</b>	<i>Programs</i> are budgeted for <i>and</i> receive donations <i>and</i> have carry-over funds. These include Fun&Fellowship, Music, Religious Education, and Social Action Programs
<b>Contributions to Other Funds</b>	<i>Other Funds</i> are donation-only and are TOTALLY SEPARATE from our GENERAL FUND: Endowment, Capital Campaign, Casas de Luz, DeBenneville, Library, Memorial Wall, etc.
<b>Total Revenues</b>	
<b>Total Income</b>	Total Income includes Total Revenues plus Assets Released from Restriction.
<b>Expense</b>	
Operations Expenses	Office, Finance, and Facilities
Denomination Expenses	UUA Dues
Committee Expenses	Committees: Board, Communications, Membership, Pastoral Care, Planned Giving, Right Relations, Stewardship, Worship Programs: Fun&Fellowship, Music, Religious Education, and Social Action
<b>Program Expenses</b>	Other Funds: Endowment, Capital Campaign, Casas de Luz, DeBenneville, Library, Memorial Wall, and Minister & Youth Discretionary Funds
<b>Other Fund Expenses</b>	
Payroll Expenses	
<b>Other Approved Expenses</b>	Expenses not originally budgeted for, e.g. Frank Willey, AV upgrades, etc.
<b>Total Expense</b>	
<b>Net Ordinary Income</b>	Equivalent to Total Income minus Total Expense.
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Activity - released from restriction	
<b>Total Other Income</b>	<i>Total Other Income</i> will always be the negative of Income: <i>Assets Released from Restriction</i>
<b>Net Other Income</b>	
<b>Net Income</b>	Equal to Net Ordinary Income + Net Other Income

## Treasurer's Notes Accompanying the 2022-04-30 Financial Reports

Sarah Miller, UUFSD Treasurer

So far, in fiscal year 2021-2022, we have used the following reserves\*:

<b>AMOUNT</b>	<b>FROM</b>	<b>FOR</b>
\$5,000.00	Capital Campaign Fund	AV Upgrades
\$4,300.00	Facilities Reserve	AV Upgrades - Donations collected in FY20-21 and spent in FY21-22
\$3,610.53	Facilities Reserve	AV-Upgrades - Board approved to cover remainder of needs
\$1,000.00	Facilities Reserve	AV Upgrades - Endowment Grant distributed directly to Facilities Reserve
\$2,767.38	DRE Discretionary Fund	DRE Discretionary expenses
\$1,863.30	Minister Signing Bonus	Rev Jo's Installation Costs
\$100.00	Music Fund	Hymnals - Endowment Grant distributed directly to Music Fund
\$700.00	Music Fund	To cover unbudgeted portion of Music Program expenses
\$5,510.05	Operations Reserve	Frank Willey Consulting Services
\$6,200.00	Operations Reserve	To cover unbudgeted portion of Copier Lease
\$1,000.00	Operations Reserve	CPA Consulting Services
<b>\$32,051.26</b>	<b>TOTAL Reserves Used</b>	

This affects the Balance Sheet by showing up as a large negative Net Income (about -\$37k). This is offset by having released \$32,051.26 from reserves into Unrestricted Net Assets, which now stands at about \$59k.

Combining Net Income with Unrestricted Net Assets, we get \$22k remaining in Unrestricted Net Assets. Our Board Designated Reserves stand at \$46k. Together, therefore, there is a total of \$68k in reserves the Board may allocate.

\* Note that some additional reserves will be tapped before the end of the year. For example, Fun&Fellowship expenses were not budgeted for, and so when we close our books for the year, we will be relying on the funds in the Fun&Fellowship carryover account to cover the overrun in the Fun&Fellowship expense account.