

Unitarian Universalist Fellowship of San Dieguito



Board Meeting Minutes - October 15, 2020

Meeting begins 7:00 PM via Zoom Online platform

Present: K Brynes, Pres D.Gottdank, Sec L. Kian-Gutierrez, D.Kiddy, A.Knappenberger, VP D.Masser-Frye, R. Macdonald, Treasurer S.Miller

Absent: Rev Jo Green

Guests: None

Staff: Alison Aguilar Lopez Gutierrez McLeod, Director of Religious Education

Chalice Lighting/Check-in/Board Covenant - All

- Approval of August & September meeting minutes
- Motion to approve the August minutes
- Motion to approve the September minutes

ACTION: All Agreed

Virtual proposal & vote: by Dale via email:

- 1) Request approval to hire Munger & Company to conduct the audit.
- 2) Request to Board that \$1000 of the money saved by negotiations, be earmarked to hire Jane Gilpin per her original offer to us to review and straighten out the accounting of the Vanguard investment accounts and the Capital Campaign accounts (the Endowment Fund accounting is all squared away,) going back to 7/1/2015 when we started keeping books in QuickBooks for her to recommend how to properly account for the Vanguard investments going forward.

ACTION: All Agreed

1. Committee, Staff and Treasurer's report/discussion; 1st Quarter donations; personnel committee
 - Buildings and Grounds
 - Communications
 - Design Review
 - Dream Builders
 - Environmental Justice/ Sustainability
 - Finance
 - Kitchen
 - Leadership Development
 - Membership
 - Nominating Committee
 - Pastoral Care
 - Policies and Procedures
 - Religious Education
 - Social Justice and Action/Casa de Luz
 - Stewardship
 - Worship

ACTION: Alison will provide one more restroom design to Board and then pass on the Review & Design committee for input.

2. VP Discussion

Motion to accept Diane's resignation as VP

ACTION: All Agreed

Motion to approve to have Duane become VP

ACTION: All Agreed

- Duane will become liaison to Membership committee; Kay will become liaison to Pastoral Care committee

4. Munger & Company and Jane Gilpin Update

- Reported that all is moving forward.

5. UUA Dues Discussion

- Discussion about getting up-to-date with our UUA contributions

Motion to make good on our back due contributions

Informal vote: six board members voted yes

ACTION: wait on a final decision after reviewing all our finances

6. Approval of Revised Employee Handbook

Motion to approve the revised the UUFSD employee handbook - on hold

ACTION: Dale will send Rev Jo the revised employee handbook to approve

7. Approval of Revised Policy & Procedures Committee

Motion to approve the updated P & Ps (send to Board on 10/13/20 by Dale)

ACTION: Board will review and take a vote electronically

8. Appointment of Planned Giving Committee Members and Board Liaison

Motion to appoint Caroline Demar for one year, Mark Tuller for two years, Chris Butler for three years to the Planned Giving Committee

ACTION: All Agreed

Thanks for Board member Rich Macdonald who will act as liaison to this committee.

9. Small on-site meetings policy during COVID-19

- Discussion about having a policy on whether we allow members to have small group meetings outdoors to meet on campus must be socially distanced with masks, - request for restrooms to be opened. We must consult with County guidelines. If a staff member is asked for assistance, requests can be made to the Board President or Vice President.

ACTION: Liora will look up guidelines from the County and send them to Dale and Duane. Dale will contact Tracy to let her know the current status of this concern.

10. Founders Hall Floor - Status of this project.

Discussion - health and safety should be our highest priority for our campus. Stewardship will begin discussing in their next meeting. We need to be careful about allowing members to push personal agendas - no disrespect to the good intentions of our members.

ACTION: possible development of a policy about this type of campus project. Future discussions about considering us as a Fellowship do some deep systemic work regarding the way in which we are dealing with the future growth of our Fellowship. A cultural shift.

11. Future events discussion (Ministerial Start-up Workshops; Leadership Brunch; Stewardship Workshop)

- Dale will submit an announcement in Fellowship newsletter with zoom link
- Board is welcome to attend both if there is interest. Board is strongly encourage to attend the Ministerial Start-up

12. Thanksgiving and December Holiday Activities

- Due to COVID, we can not host a Thanksgiving dinner at the Fellowship
- Need to collect ideas about what can be done virtually in light of the Pandemic

13. Alison shared that the UUA was extremely pleased that our Fellowship will be making a donation to the Kumeyaay Nation. She will be writing an article submission on this topic for either the UUA magazine or on the UUA website.

Adjournment at 8:46 pm

Next Board Meeting November 19, 2020 7:00 pm via Zoom

APPENDED TO THESE MINUTES:

- **Committee and Staff Reports**
- **Treasurer's Report October 2020**
- **Financials P&L 2020-09**
- **Financials BS 2020-09**

UUFSD Committee, Staff & Treasury Reports October 2020

Buildings and Grounds (Dale)

Miscellaneous site maintenance projects are continuing.

Most recently:

1. Painting exterior paneling around the water heater closet below the library deck.
2. Sanded and stained Amphitheater keyboard enclosure
3. In progress: Apply safety strips to the front steps (the strips are located in Founder's Hall); Tape & Spackle the new drywall in the Sandy Hill office; Cut and apply interior molding in the Sandy Hill office; Caulk & prime coat around the new door jamb in the Sandy Hill office; Power wash the amphitheater stage & steps; Clean the drain in the TreeTops patio; Stain the exterior window trim in the library

Communications - (Liora) - nothing to report

Design Review - (Dale) - nothing to report

Dream Builders (Dale)

1. The contractor (White Construction) has been selected for construction of the Founders Hall moveable partition project. They are in the process of writing up the contract. The total cost is \$123,454.
2. Brian Church Architecture (same architect that did the moveable partition project) is preparing a proposal for architectural services for the CUP/Master Plan projects. This will be just for schematic design, so that we can work with a cost estimator to establish a reasonable accurate opinion of probable cost per project. UUFSD would then decide how to proceed based on available funding and other priorities.
3. Coastal Commission review/approval of the CUP is on their November schedule.

Environmental Justice/ Sustainability (Angie)

Chair Laura Colban - currently inactive; focusing on UU the Vote

Finance (Rich) - nothing to report

Kitchen (Kay)- nothing to report

Leadership Development (Kay)

A virtual Leadership Development Brunch will be held on November 21, 2020 from 10am-12pm
Purpose: provide newer and some longer term members a sense that we see and know them and want them to feel part of our efforts to thrive. We will not ask for any specific volunteer positions but make them aware of some of those needs.

Alana will work with Sarah Miller to use the new software to send our invitations and manage the responses.

Format (subject to change):

1. Rev. Jo will give a welcome statement followed by a ten minute "state of the fellowship"
2. Update previously used Powerpoint presentation about the Fellowship.
3. Brief statement by each board member during which they say something about how they came to serve on the board and what the fellowship means to them.
4. Carol Mason to give a brief live interview as one of our founders.

5. Breakout sessions with one board member in each session.
6. Survey Monkey to get an on-the-spot evaluation to see what works and what doesn't during the brunch.

Proposed invitees: Committee requests that the Board review the following list and update as necessary, eg. Remove inactive members.

Charles Alvarez
 Katie Berry
 Joe and Kristen Brandley
 Kevin Burchby
 Kimberly Caldwell
 David Carlson
 Sophie Chaffee
 Helen Cheng
 Cheryl Close
 Dorothy Cuchna
 Becki deBoni/Heather Smith
 Ron DeMuth

Ilene Dunagan
 Eman Elshaikh
 Kathy Fanagin
 Carol Gilmore
 Eric and Kelli Griffis
 Red and Susan Griswold
 James Hagan
 Darren and Eri Lynn Heinrichsen
 Angela Hudson
 Karen Joshi
 Bethany Knappenberger
 Abby Laurent

Membership - (Diane) - nothing to report

Nominating Committee - (Duane) - nothing to report

Pastoral Care - (Diane) - nothing to report

Policies and Procedures (Kay)

Committee continues to meet every other week. The first group of policies for Board review will be submitted on Tuesday, October 13.

Religious Education - (Alison) - see below

Social Justice and Action Casas de Luz (Angie)

- "Helping Our Neighbors" - merging of Homeless Project and Families in Need (Livia Walsh, Irv Himelblau, Liz, Kathy Faller, Betsy Gilpin)
 Includes: Safe Parking Initiative , food scarcity initiatives, homelessness , families in need, Toiletries ; Group requested and was approved for \$1500 from SJA budget; will finance the rest of expenses with carryover
 Safe parking dinners @ \$2700; Toiletries @ \$1350; People in need @ \$1000
- UU the Vote (Ted Foster) 20 people involved; goal is to write 2000 letters using Vote Forward Campaign; \$500 grant approved from UU vote
- Racial Justice (Julia Darling) Me and White Supremacy by Layla Saad book group started Oct 4 and will meet every other Sunday @ 4 pm; About 18 people attending broken into two groups
- Alison will lead the "Understanding Our Heritage" workshop on Saturday November 14 (1-4pm) that focuses on writing and sharing ideas about how race and racism has been passed down to us as part of our heritage.
- RE curriculum this year will focus on anti racism
- Robin Sales is looking for co-chair til end of year and then will step down as chair

Stewardship (Rich)

- 1) The Art Fair is preparing to launch Nov. 4. We have 129 art pieces to date worth \$7,000. If all get sold, at 25% to UUFSD, we would get \$1,750. Of course selling everything would be best stretch.
- 2) We made \$448 on the garage sale, and the site is very quiet now.
- 3) Our online Sunday Offering is very low compared to a live collection. About 10% of live offering (\$40 vs 4300).
- 4) Our fundraising this year will be lower than expected.

Worship (Angie)

Members: Livia Walsh, Chair; MaryAnne Trause, Angie Knappenberger, Rev Jo

- Currently 16 Worship Associates
- Worship Associate training with Rev Jo via ZOOM on 9/26 conducted
- Yusef Miller, Racial Justice Coalition of San Diego, will be our speaker Sunday November 29th
- Looking for a new chair to take over at end of year

Religious Education: (Alison)

Kumeyaay Nation

- A. Getting information on what tribe's land that UUFSD sits on has been surprisingly difficult. There are no online maps that are specific enough to pinpoint and the tribes "near" us, say that their lands do not extend to us. It was interesting to call the tribes and talk with individuals about the difficulty of finding topographic information. One woman I talked to said, "I was a Native American Studies Major in college and there was very little information available online."

So I finally reached out to the Southern California Bureau of Indian Affairs and managed to speak to the supervisor Javin Moore. We had a good conversation and from what I read between the lines is that there are nationally recognized tribes, ones that are recognized by the individual states, and then some more that are recognized by counties. There are some who claim to be tribes who are not recognized by any of the above mentioned governments. He insinuated that this was very political and I said that "history is written by the winners." He affirmed my assessment and told me that he had a "very good" staff person who he will pass my information onto. Evidently this employee is a good researcher and could possibly turn up something. That conversation was over a week ago and I will reach out to them again as a follow up.

I also wrote to the Kumeyaay Nation at Kumeyaay.com. It is a very informative journal and I sent an email to them explaining our wish and our desire to donate monthly to the tribe in which our land sits. They have an interesting article on their website regarding surfing and Native Americans. So hopefully I will hear back from them as well.

- B. I belong to a number of different national committees which bring me in contact with other UU Ministers and UUA Staff on a regular basis. During check-ins, I have raised up what we have decided to do in terms of paying "rent" and doing a land acknowledgement. Jessica York, the Director of Congregational Life, who is in charge of all the Regional Staff across the country, said that "this was the first that she

had ever heard of a congregation doing something like this.” She was so excited and impressed with us! That is the reaction that I get from everyone I tell. They are shocked and almost flabbergasted that a board would be so forward thinking. “How did you get your Board to pass that!?” Is a frequent question I receive after telling people. I always reply with “it wasn’t difficult at all, we talked about it for 15 minutes along with changing the bathroom signs.” People are so impressed that I have been asked to write an article and Jessica York said that “I will make sure that it ends up someplace. This is too good.” I am very VERY proud of our congregation and wanted to share the abundance of gratitude and excitement with you.

2. Bathroom Signs

Here are 3 images that I have found to be the most inline with our UU values.



The one restroom with a baby changing station, we could do an additional sign on the door under the gender neutral sign because there are a lot of symbols already in the signage. But that is probably something for the Design and Review team to weigh in on.

3. RE on the Website

I changed the entire structure of the RE pages that were centered around meeting in person, to online learning. I would like to thank Rich MacDonald for doing such a wonderful job at executing this. Please take a look at the pages and let me know what you think: <https://uufsd.org/re-online-page/>

I have also done a video inviting and informing people about the RE programs this year. That is first up on the page, and I would encourage you to listen to the message as well. I know families are feeling like they have a tenuous balance between all of the challenges that they are facing and getting people to engage or add one more thing to their schedule has been a challenge. I absolutely understand and can empathize with all of the emotional and domestic labor that is on their plates.

I plan to do individual videos for each of the age based classes. It will be a brief introduction of the curriculum and an introduction to the teachers.

4. RE Classes

We officially started RE Classes last weekend and we had people in each class except for 1st-3rd. I followed up with those teachers today and they had 2 families join them for class this morning. So I was very pleased with that news. I will continue to invite people to the classes offered and just be here and available when they need us. I am struggling a bit with the Coming of Age Class. I know people want this for their children because they tell me so, but again, getting people to respond to even schedule the class has been difficult. We will start towards the end of October regardless of the amount of attendees. The wonderful thing is that the tweens who are doing the middle school youth group with myself and Ernie Dun on Saturdays still want to meet in their youth group and do the COA class. I was pleasantly surprised by this and will be offering both each week for that age group.

Minister Report - September 2020

It is good to feel more settled and this was an entirely full month this month of me being here.

This month I attended 37 committee meetings and rehearsals for services. My goal is to attend every committee at least once this year and I have begun to learn who is on which committee and the functioning of each. We held 2 staff meetings which were very productive and I met twice also with my Spiritual Director. I also was privileged to be invited to two dinners at congregant's homes – outside! It was nice to be able to see people in person. Alison and I also held the Water Communion at the Fellowship and had many people participate. We captured this sacred ritual on video and were able to show that in the service the next day.

Most of my meetings are being held on Zoom and I know that can be difficult sometimes and it feels like it's getting old the longer this pandemic continues. We do need to be patient and know that there will be light at the end of the tunnel.

I also made some Zoom and phone calls for Pastoral Care. We are still in search of a Co-Chair for the Pastoral Team. I contacted 4 members for pastoral care this month.

Worship Services have been going well. We held a Worship Associate Training to refresh the Worship Associates, review the role of a Worship Associate, assess the guidelines and answer any questions. We have a good solid group of Worship Associates and I felt the training and review went well. Rehearsals are going well and we seem to be in a routine which helps to make all the elements go smoothly. Services feel like they are proceeding well without interruption or any hitches.

Staff meetings have been lovely! It's great to have Marshall on board for music and to have us start together. I also attended a Band meeting and it was wonderful to meet all the members and see the productions they've been creating. I feel that the staff is working well together and that is so important. We have a good team, operating from brand new to experienced staff, which gives us a wealth of experience.

I've also been able to meet with the Youngish Adults, the Design Committee and meet the Sandy Hill Director. I've attended the Executive Team and Board meetings and Social Justice and the Racial Justice Task Force meetings.

I am not up at the Fellowship that often in these days of the pandemic, yet every time I go, the grounds are immaculate, inviting and peaceful. I'm beginning to learn where all the buildings are and which way to walk to get there! It can be a bit of a maze and the beauty of it surprises me every time I visit. I am grateful to be here, to be able to enjoy the grounds and to get to know all of you more and more.

Blessings to you all,
Rev Jo

Treasury Reports:

- P&L and BS DISCUSSION - documents found in google drive
- As of September, 2020, we are 25% of the way through the fiscal year.
Profit and Loss Budget vs Actual: Not much to point out. A discussion of the Sunday Offering situation is in the Giving Report below. All other explanatory notes are included in the P&L PDF.
- Balance Sheet: nothing to discuss.
- GIVING REPORT
We are still not getting the donations on Sundays that we used to. There is not yet enough data to know if Breeze will improve giving numbers on Sundays for either Sunday Offerings or Generosity Sundays. I am including a spreadsheet with this financial report that includes all members giving data since 1/1/2019 (7 fiscal quarters) so that anyone who is interested can do their own analysis of giving trends. Between July 1 and September 30th, there were 13 Sundays, including 2 Generosity Sundays. We collected \$110 for Kitchens for Good and \$133 for Voices of our City Choir. In the past, we collected on the order of \$1000 each Generosity Sunday (note that the accompanying spreadsheet does not include the cash donations we previously collected on Sundays, so the totals on the spread sheet for both Generosity Sunday and Sunday Offerings prior to going to remote sermons are not what was actually received – these numbers can be derived from previous P&L reports), so Generosity Sunday donations are down substantially. Assuming all the recent donations marked “contributions” were actually Sunday Offerings (an artifact of how the web giving was set up before Breeze), it looks like last quarter we probably took in \$1250 in Sunday Offerings or an average of \$114/Sunday (note that this is different from what the P&L says). When we planned the budget, we guessed that (1) due to Covid19 impacting people’s incomes and (2) not being able to pass a physical plate where social pressure might induce people to give more consistently, we could probably collect \$150/Sunday. So, we are not doing as badly as the P&L suggests (we are only down \$400 from our goal), but we are not doing well in this area. Note that prior to Covid19, with two in person services, it was not uncommon to get \$300-400 per Sunday. We need to keep an eye on this and might want to research possible ways to induce more donations throughout the year, especially as our former fundraising activities are not currently available to us.

MISCELLANEOUS

- The AUP with Jane Gilpin to examine the Capital Campaign and Vanguard accounts is underway.
- The contract for an audit of FY 19-20 with Rollie Munger, CPA, president of Munger & Company, has been signed. He will begin the audit on Monday 10/12.20.
- We have not, as of 10/11/20, received the \$17,794.68 from the estate of Michelle Devore.
- Breeze has been fully installed. We are now using it to track members/friends/visitors, using it as our membership directory, and using it for online donations and pledge payments. We are in the process of canceling our subscriptions with ACS, Vanco, and Instant Church Directory. There are now 72 member and staff accounts in Breeze. A similar number of invitations have been sent and not yet responded to. Committee Leaders are beginning to use Breeze to organize activities.
- Archive. Files continue to be added to the archive: old newsletters, orders of service, the quarterly magazine, 20 years of year end financial reports, monthly statements for bank, credit card, and investment accounts, contracts with people outside the Fellowship, contracts and other documents related to personnel, etc. With our congregational administrator working remotely, this virtual filing cabinet is becoming more useful to her.

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

	Jul - Sep 20	Annual Budget	\$ Remaining	25% of Year % of Budget	Notes
Ordinary Income/Expense					
Income					
Revenues					
Fundraising					
REV.AUC.01 - Auction Income	0.00	8,000.00	8,000.00	0.0%	
REV.MIS.01 - Fundraising Income	82.57	0.00	-82.57	100.0%	1
Total Fundraising	82.57	8,000.00	7,917.43	1.03%	
Pledges					
REV.PLG.01 - Pledge Current Yr	98,450.82	312,748.00	214,297.18	31.48%	
Total Pledges	98,450.82	312,748.00	214,297.18	31.48%	
RE Program Income					
REV.REL.01 - RE Donations	30.00	1,000.00	970.00	3.0%	
REV.REL.02 - COA/OWL Fees	0.00	200.00	200.00	0.0%	
Total RE Program Income	30.00	1,200.00	1,170.00	2.5%	
REV.MIS.04 - Misc Contributions	725.96	10,000.00	9,274.04	7.26%	
REV.SUN.01 - Sunday Collection	520.69	6,000.00	5,479.31	8.68%	
Scripp Sales	131.97	200.00	68.03	65.99%	
Site Rental					
REV.SIT.01 - Sandy Hill	11,325.00	45,000.00	33,675.00	25.17%	
REV.SIT.02 - Special Evnt Rent	-600.00	0.00	600.00	100.0%	2
Total Site Rental	10,725.00	45,000.00	34,275.00	23.83%	
Total Revenues	110,667.01	383,148.00	272,480.99	28.88%	
Total Income	110,667.01	383,148.00	272,480.99	28.88%	
Gross Profit	110,667.01	383,148.00	272,480.99	28.88%	
Expense					
Administration Expenses					
OPS.ADM.01 - Postage	13.75	800.00	786.25	1.72%	
OPS.ADM.02 - Office Supplies	72.56	2,000.00	1,927.44	3.63%	
OPS.ADM.03 - Copier	1,780.32	7,200.00	5,419.68	24.73%	
OPS.ADM.05 - Phone & Internet	500.08	2,900.00	2,399.92	17.24%	
OPS.ADM.06 - Adm Mileage Exp	13.80	200.00	186.20	6.9%	
OPS.ADM.07 - Misc Supplies	0.00	450.00	450.00	0.0%	
Total Administration Expenses	2,380.51	13,550.00	11,169.49	17.57%	
Board & Committee Expenses					
COM.BRD.03 - Board Exp	0.00	150.00	150.00	0.0%	
COM.COM.03 - Communcations Exp	277.84	2,000.00	1,722.16	13.89%	
COM.CNX.03 - Kitchen Exp	0.00	500.00	500.00	0.0%	
COM.FND.03 - Fundraising Exp	0.00	500.00	500.00	0.0%	
COM.MEM.03 - Membership Exp	0.00	500.00	500.00	0.0%	
COM.MUS.03 - Choir & Music Exp	120.97	400.00	279.03	30.24%	
COM.PCC.03 - Pastoral Care Exp	0.00	150.00	150.00	0.0%	
COM.PGC.03 - Planned Giving Exp	0.00	200.00	200.00	0.0%	
COM.SAC.03 - Social Action Exp	75.00	3,000.00	2,925.00	2.5%	
COM.SUN.03 - Worship Exp	550.00	4,800.00	4,250.00	11.46%	
Total Board & Committee Expenses	1,023.81	12,200.00	11,176.19	8.39%	
Denomination Expenses					
OPS.DEN.01 - UUA Dues	0.00	23,928.00	23,928.00	0.0%	

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Total Denomination Expenses	0.00	23,928.00	23,928.00	0.0%	
Finance Expenses					
OPS.FIN.03 - Accounting Fees	2,469.20	9,000.00	6,530.80	27.44%	
OPS.FIN.05 - Other Finance Exp	9.00	9,000.00	8,991.00	0.1%	3
OPS.FIN.06 - Credit Card Fees	344.02	1,350.00	1,005.98	25.48%	
Total Finance Expenses	2,822.22	19,350.00	16,527.78	14.59%	
Payroll Expenses					
Congregational Administrator					
PER.OFF.01 - Admin Wages	10,187.96	38,550.00	28,362.04	26.43%	
PER.OFF.02 - Admin UUA Pension	980.00	3,855.00	2,875.00	25.42%	
PER.OFF.03 - ER Payroll Taxes	789.96	2,949.00	2,159.04	26.79%	
PER.OFF.04 - Admin Medical	3,554.04	12,242.00	8,687.96	29.03%	
PER.OFF.07 - Admin LTDLife Ins	138.32	651.00	512.68	21.25%	
PER.OFF.08 - Admin Prof Exp	0.00	200.00	200.00	0.0%	
Total Congregational Administrator	15,650.28	58,447.00	42,796.72	26.78%	
Director of RE Expense					
PER.DRE.01 - DRE Wages	15,110.34	56,787.00	41,676.66	26.61%	
PER.DRE.02 - DRE UUA Pension	1,432.27	5,679.00	4,246.73	25.22%	
PER.DRE.03 - ER Payroll Taxes	1,061.75	4,344.00	3,282.25	24.44%	
PER.DRE.04 - DRE Medical	2,230.76	6,736.00	4,505.24	33.12%	
PER.DRE.07 - DRE LTDLife Ins	186.20	923.00	736.80	20.17%	
PER.DRE.09 - DRE Prof Exp	0.00	2,500.00	2,500.00	0.0%	
Total Director of RE Expense	20,021.32	76,969.00	56,947.68	26.01%	
Minister Expense					
Minister Benefits					
PER.MIN.00 - in Lieu of FICA	2,599.22	7,267.00	4,667.78	35.77%	
PER.MIN.02 - Minister Housing	11,927.86	35,000.00	23,072.14	34.08%	
PER.MIN.03 - Minister UUA Pens	2,401.17	9,500.00	7,098.83	25.28%	
PER.MIN.04 - Minister Medical	1,408.15	3,149.00	1,740.85	44.72%	
PER.MIN.07 - Mnster LTDLife Ins	373.44	1,714.00	1,340.56	21.79%	
PER.MIN.08 - Minister Prof Exp	64.99	5,000.00	4,935.01	1.3%	
Total Minister Benefits	18,774.83	61,630.00	42,855.17	30.46%	
Minister Wages					
PER.MIN.01 - Minister Salary	13,638.84	60,000.00	46,361.16	22.73%	
Total Minister Wages	13,638.84	60,000.00	46,361.16	22.73%	
PER.MIN.10 - Moving Expenses	4,691.34	5,000.00	308.66	93.83%	
Total Minister Expense	37,105.01	126,630.00	89,524.99	29.3%	
Music Expenses					
Choir Director					
PER.MUS.01 - Choir Dir Wage	7,851.90	22,200.00	14,348.10	35.37%	4
PER.MUS.03 - ER Payroll Tax	528.26	1,698.00	1,169.74	31.11%	4
PER.MUS.04 - Choir Dir Prof Exp	0.00	1,000.00	1,000.00	0.0%	
Total Choir Director	8,380.16	24,898.00	16,517.84	33.66%	
PER.MUS.11 - Accompanist	2,844.76	10,691.00	7,846.24	26.61%	
Total Music Expenses	11,224.92	35,589.00	24,364.08	31.54%	
PER.MIS.01 - Misc Personnel Exp	162.75	500.00	337.25	32.55%	
PER.SIT.07 - Worker's Comp Ins	1,700.00	1,923.00	223.00	88.4%	

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Site Support Staff					
PER.SIT.01 - Childcare Wage	240.00	240.00	0.00	100.0%	5
PER.SIT.02 - Custodian	1,410.00	7,000.00	5,590.00	20.14%	
PER.SIT.03 - Site Caretaker	225.00	3,000.00	2,775.00	7.5%	
PER.SIT.09 - Sound Technician	5,077.50	18,000.00	12,922.50	28.21%	
PER.SIT.11 - Lead Teach & Asst.	0.00	5,484.00	5,484.00	0.0%	5
PER.SIT.12 - ER Payroll Taxes	1,035.34	2,044.00	1,008.66	50.65%	6
Total Site Support Staff	7,987.84	35,768.00	27,780.16	22.33%	
Payroll Expenses - Other	1,484.02		-1,484.02		7
Total Payroll Expenses	95,336.14	335,826.00	240,489.86	28.39%	
Religious Exploration					
COM.OWL.03 - COA/OWL Exp	0.00	200.00	200.00	0.0%	
COM.REL.03 - RE Program Exp	183.77	2,000.00	1,816.23	9.19%	
Total Religious Exploration	183.77	2,200.00	2,016.23	8.35%	
Reserve Expense Accounts					
RES.EXP.01 - Buildings & Ground	0.00	500.00	500.00	0.0%	
RES.EXP.03 - Audio Visual	0.00	1,000.00	1,000.00	0.0%	
RES.EXP.04 - Ministr Sabbatical	0.00	3,000.00	3,000.00	0.0%	
Total Reserve Expense Accounts	0.00	4,500.00	4,500.00	0.0%	
Site Operations					
OPS.SIT.01 - Property Insurance	0.00	4,356.00	4,356.00	0.0%	
OPS.SIT.02 - Real Estate Taxes	0.00	4,066.00	4,066.00	0.0%	
OPS.SIT.03 - Gas & Electric	-118.17	300.00	418.17	-39.39%	8
OPS.SIT.04 - Solar Loans	0.00	4,405.00	4,405.00	0.0%	
OPS.SIT.05 - Water	1,028.74	3,850.00	2,821.26	26.72%	
OPS.SIT.07 - B&G Maintenance	2,418.76	8,000.00	5,581.24	30.24%	
OPS.SIT.10 - Audio/Visual Exp	0.00	1,000.00	1,000.00	0.0%	
Total Site Operations	3,329.33	25,977.00	22,647.67	12.82%	
Total Expense	105,075.78	437,531.00	332,455.22	24.02%	
Net Ordinary Income	5,591.23	-54,383.00	-59,974.23	-10.28%	
Net Income	5,591.23	-54,383.00	-59,974.23	-10.28%	9

- 1) REV.MIS.01 - Fundraising Income is from UUFSD-Bay Auction Income.
- 2) Negative REV.SIT.02 - Special Evnt Rent income due to refund of a deposit.
- 3) This \$9k is to cover Audit, AUP, and miscellaneous bank fees.
- 4) Includes fees paid to Chris Lehman for onboarding Marshall, so account is front loaded.
- 5) Per Alison, remaining Childcare budget has been moved to Lead Teachers & Assistants.
- 6) Still have to look into this overrun in PER.SIT.12 - ER Payroll Taxes.
- 7) A refund to Rev Jo for overpaying FICA taxes on previous payrolls.
- 8) Negative OPS.SIT.03 - Gas & Electric is due to a refund for solar energy production.
- 9) A spending deficit is built into this budget; the grant income recieved in Spring of 2020 will cover it.

8:38 PM
10/05/20
Cash Basis

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of September 30, 2020

	<u>Sep 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Union Bank Chkg	195,259.34
Vanguard VFSUX	307,997.14
Vanguard Money Market	485,974.56
Vanguard CDs	200,408.00
Total Checking/Savings	<u>1,189,639.04</u>
Accounts Receivable	
Accounts Receivable	-845.00
Total Accounts Receivable	<u>-845.00</u>
Total Current Assets	<u>1,188,794.04</u>
TOTAL ASSETS	<u><u>1,188,794.04</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-141.00
Total Accounts Payable	<u>-141.00</u>
Other Current Liabilities	
Bonus' Payable	711.38
Payroll Liabilities	
LIA.PER.01 - Payroll Taxes	-2,376.84
Medical Liability	-4,841.85
UUA Pension Liability	303.49
Total Payroll Liabilities	<u>-6,915.20</u>
Total Other Current Liabilities	<u>-6,203.82</u>
Total Current Liabilities	<u>-6,344.82</u>
Total Liabilities	-6,344.82
Equity	
Covid Grants	57,067.00
Gains/Losses from Investments	39,135.74
FND.SPG.01 - Spirit Grant Fund	
FND.SPG.02 - Initial Grant	100,000.00
FND.SPG.07 - Membership Wages	-9,305.00
FND.SPG.08 - Membership P/R Tax	-545.38
FND.SPG.03 - D. of C. Wages	-12,000.00
FND.SPG.05 - D..of C. Benefits	-392.05
FND.SPG.04 - D.o C.ER PayTaxes	-224.14
FND.SPG.06 - D. of C. Expenses	-71,670.97
Total FND.SPG.01 - Spirit Grant Fund	<u>5,862.46</u>

8:38 PM
10/05/20
Cash Basis

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of September 30, 2020

	<u>Sep 30, 20</u>
Opening Balance Equity	-1,813.82
Permanent Restricted	
FND.PGE.01 - Endowment Fund	85,250.95
Total Permanent Restricted	85,250.95
Temp. Restricted	
Building Funds	
FND.CAP.01 - Capital Campaign	
FND.CAP.02-Cap Cam Donations	1,765,286.17
FND.CAP.03-Cap Cam Expense	-880,474.69
Total FND.CAP.01 - Capital Campaign	884,811.48
Total Building Funds	884,811.48
Committee Funds	
COM.ADL.04 - AdultPrograms Fund	168.20
COM.LIB.04 - Library Fund	782.72
COM.MUS.04 - Choir/Music Fund	1,210.00
COM.SAC.04 - SAC Fund	
Backpack Fund	50.87
Families in Need	740.71
Homelessness	4,390.86
Racial Justice	765.49
COM.SAC.04 - SAC Fund - Other	23.14
Total COM.SAC.04 - SAC Fund	5,971.07
COM.SUN.04 - Worship Comm Fund	163.77
Total Committee Funds	8,295.76
Other Funds	
FND.COF.02 - Coffee Fund	995.43
FND.CON.02 - Concert Fund	3,072.47
FND.DBN.02 - DeBenville Pines	3,639.51
FND.DRE.02 - DRE Discre. Fund	2,192.46
FND.HFH.02 - Casas de Luz	35,019.68
FND.MIN.02 - Min Discr Fund	2,377.61
FND.MWL.02 - Memorial Wall Fund	14,768.00
FND.REL.02 - RE Special Fund	150.00
FND.SPC.02 - Special Coll Fund	50.00
FND.YOU.02 - Youth RE Fund	3,786.36
Total Other Funds	66,051.52
Reserves	
RES.ADT.01 - Audit Reserve	6,000.00
RES.MSB.01 - Signing Bonus	6,196.46
RES.AFR.01 - Appliance & Furn	2,316.66
RES.BAG.01 - B&G Reserve	4,908.28
RES.GEN.01 - General Fund	3,331.05

8:38 PM
10/05/20
Cash Basis

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of September 30, 2020

	<u>Sep 30, 20</u>
RES.SAB.01 - Ministr Sabbatical	455.96
RES.SAB.02 - DRE Sabbatical	1,976.81
RES.SND.01 - Audio Visual Res	<u>1,399.72</u>
Total Reserves	<u>26,584.94</u>
Total Temp. Restricted	985,743.70
Unrestricted Net Assets	16,466.24
Net Income	<u>7,426.59</u>
Total Equity	<u>1,195,138.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,188,794.04</u></u>