

Unitarian Universalist Fellowship of San Dieguito



Board Meeting Minutes - December 17, 2020

Meeting begins 7:00 PM via Zoom Online platform

Present: Pres D.Gottdank, Rev. Jo Green, Sec L. Kian-Gutierrez, VP D.Kiddy, A.Knappenberger, R. Macdonald, Treasurer S.Miller

Guest: Hannah Carey and Julia Darling

Absent: Diane Masser-Frye

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

Chalice Lighting/Check-in/Board Covenant - All

- Motion to approve: Angie
- Second to motion to approve: Sarah

ACTION: All Agreed

1. Committee, Staff and Treasurer's Reports/Discussion
 - Vote to confirm that UUFSD's accounting is on a cash basis
 - Motion to approve: Liora
 - Second motion to approve: Duane

ACTION: All Agreed

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

2. 8th UU Principle discussion - Hannah Carey

<https://www.8thprincipleuu.org>

“We, the member congregations of the Unitarian Universalist Association, covenant to affirm and promote: journeying toward spiritual wholeness by working to build a diverse multicultural

Beloved Community by our actions that accountably dismantle racism and other oppressions in ourselves and our institutions.”

- The Racial Justice Task Force would like to start an educational campaign to share the 8th principle and to work toward adopting the principle. Start this educational campaign in January 2021. Continuing the conversation after services, start a book group, try to reach out in multiple ways. A “continuing the conversation” is scheduled for January 17: MLK JR weekend. Give people the chance to understand this principle. Want to get people to be willing to look into it.
- We need a series of things we can do to adopt the principle - action items are needed.
- We might want to do an anti-racist training - or a series of training with action. We have a lot of work to do - starting with leadership then spread to entire congregation
- Discussion about anti-gun violence. Began by UUA in 2015. It's a long process.
- Widening the Circle of Concern from UUA - free as an electronic book. Second printing of the book is available. <https://www.uua.org/uuagovernance/committees/cic/widening>

3. Al Braun resignation, article, etc. (executive session)

- There was a situation that occurred that was unacceptable in our community.
- Rev Jo was the supervisor of this temporary position.

4. Tasks for Membership Committee

- Counts need to be made each week at Sunday services and the number of folks who watch on YouTube
- Interact with visitors who attend services and reach out during the zoom service
- Duane and Rev. Jo says they are now on task

5. Review of P&P 310 - Hiring of Personnel and Staff

- Motion to accept the edit P & P 310: Dale
- Second to the motion by Angie

Action: All Agreed

6. Membership categories (potential P&P 230 revision)

- In policies and procedures has many categories - suggest that there is a need to consolidate
- If a person is not pledging then aren't they a visitor? It's a complicated situation.
- We need to rewrite this section. Liora will work with Sarah on this revision.

7. Nominations Committee (Article X) - Bylaws revision is needed

- The nominations committee needs to change the time change of their election.
- Suggest that the January meeting the entire Fellowship needs to vote on this.

8. Gun Violence Prevention - Steve Bartram request to rescind proclamation

- A vote would need to be taken in January that we will become an inactive congregation on this proclamation.
- Concerns about rescinding this might make it difficult to have a proclamation in the future.
- The Board would like to keep this. Dale will start a letter and the entire board and Rev. Jo will add on to this letter that will be sent to Steve to address his concerns.

9. Website questions/updates - Rev. Jo

- Concern by some members about the letter Al Braun wrote and its location on our website
- Background information about how things are put on our social media outlets. There is a

form someone fills out to advertise to the members and they designate the locations where it will be posted. It gets reviewed by the Communications Committee? before it is posted by Rich. We should consider taking this off the website. The calendar also has rehearsals in Founder Halls on Thursdays - that needs to be corrected.

- Rev. Jo will now review the forms

10. Joey update

- Is no longer on the campus - he is now at St. James location

11. Christmas Celebration (Winter Holiday Celebration)

- Rev. Jo will host a zoom on Christmas Day

12. End-of-year bonuses

- Sarah will review the total amount and will do the complicated formula to figure out the amount for each staff member.
- Rev. Jo will contribute her discretionary fund to end-of-year bonuses for staff.

13. Schedule January Congregational Meeting

- January 17 is MLK jr weekend
- January 31 will all so we have time to plan and advertise

ACTION: Liora will support Dale with powerpoint for the meeting.

14. Stewardship Workshop - Date

- Saturday afternoon on January 16?

ACTION: Rich will send out a doddle figure out date/time for meeting

14. Future Business - 2021:

- David Sheh, PSDW (Pacific SouthWest District) Board Secretary
UUA feedback; how do we feel about the district, DA and congregational life staff?
(Moved to January meeting) - will attend the January 21 Board meeting.
- Understanding Our Heritage - Anti-Racism Workshops (2021)
- Discuss and plan to have a intern minister for 2021-2022 - it must be budgeted since this intern receives a salary
- Duane would like to bring more information about action for the Board to consider about the 8th Principle.
- We need to start a "Committee on Right Relations" immediately - need a minimum of three people and act as enforcers of our covenant. They would act as mediators. We need to reach out to Christy to start to establish this committee. Important to have an educational & therapeutic perspective.

ACTION: Angie will contact Christy

Board Meeting Ended: 9:41 pm

Next Board Meeting January 21, 2020 7:00 pm via Zoom

APPENDED TO THESE MINUTES:

- **Committee, Staff, & Treasurer Reports Dec 2020**
- **Financials P&L 2020-11**
- **Financials BS 2020-11**

UUFSD Committee, Staff & Treasury Reports December 2020

Buildings and Grounds (Dale)

- The current task list includes
 1. Apply safety strips to the front steps (the strips are located in Founder's Hall)
 2. Paint interior & exterior in the Sandy Hill office- Mostly complete by Chris F. .needs touching up
 3. Power wash the amphitheater stage & steps
 4. Stain the exterior of Founders' Hall
- B&G is also working with the Design Review Committee on gender-neutral bathroom signage.

Communications - (Liora) - nothing to report - meeting is planned for January.

Design Review - (Dale)

- Working with the Buildings & Grounds Committee on gender-neutral bathroom signage.
- Reviewing and approving fabric and color for Founders Hall operable partition project.

Dream Builders (Dale)

- Overseeing the ongoing Founders Hall operable partition project. To date, the steel beam that the partition system hangs from has been installed. Ordering and fabrication of the actual partition system is ongoing and the project should be completed in March, 2021.
- Exploring with the Capital Campaign how best to prioritize the master plan projects based on the requirements of the Conditional Use Permit and budgetary constraints.

Finance (Rich)

Fundraiser tracking: Our consensus decision was that we want to keep track of all fundraisers, large and small. Jill offered to be the one in charge of monitoring our fundraisers and raising the level of conscience to all committee chairs

We all agreed to limit major fundraisers to one a month (a major fundraiser is one that is heavily advertised to the congregation, occurs over more than one day, and raises over \$300).

In order for the audit to proceed smoothly, we need to establish that we are operating on a Cash financial basis.

Capital Campaign

The CC has spent about half its funds getting to this point. We now have a CUP but no building plans or permits yet. Rather than spend the remaining half on building plans and permits for the entire project (with no actual construction), it was decided that the project should proceed piece-meal, with some parts being finished first before new money is raised. This decision postponed CC fundraising for another year. But it does indicate that significant future contributions will be needed to complete our project.

Planned Giving

PG is in a position to start spending from the Endowment account. We have transferred our Endowment fund to an investment account with the UUA, as per our ByLaws. PG are planning a fundraiser for the month of January.

Kitchen (Duane)-

A Thanksgiving meal was served to over 40 people. Big Thank you to Louise G. and helpers for keeping this UUFSD tradition alive and serving our community.

Leadership Development (Angie)

- Virtual Leadership Development Meeting was held on November 14, 2020 from 10 am - noon, led by Christie Turner. Founding member, Carol Mason, gave a fascinating interview and shared some personal memories about our beginnings as a fellowship. Break out sessions followed to allow participants a chance to get to know each other better. Any feedback from Board members who attended?
- Christie is wondering whether Board thinks she should have another one in the Spring or wait until later when we are face-to-face

Membership - (Duane) -

- Meeting held on 12/12
- Brainstorming how to make the service more interactive especially how to follow-up on any visitors to the service ie. introducing themselves using the chat function, engaging them in the virtual coffee hour after the service, and ensuring their information is passed to the office for subscription to the weekly newsletter
- Continuing outreach to members who are not seen at the Zoom services
- Assuming the duties of the Membership Coordinator
- Recruiting additional members to the committee with an emphasis on parents of children in RE

Nominating Committee - (Duane)

- Meeting held on 12/14
- Committee requests Bylaw change and P&P changes be ready for Congregational Meeting in January
- Fleshing out prospects for Nominations Committee members and board members
- Setting dates for Zoom Information Sessions. These sessions would require at least two board members present to give a brief on board operations and field questions from prospective board members
- Wenda will stay on as committee chair until July. Julia D will come off in February. Katherine B is undecided.

Pastoral Care - (Rev Jo/Alison) - See Minister and RE report

Policies and Procedures (Dale)

Religious Education - (Alison) - see below

Social Justice Action (Angie)

No current Chair; Barbara Walker authorizing budget expenditures

1. Casa de Luz (Kathy Faller)

Nothing to report

2. Environmental Justice/Sustainability (Laura Colban)

Currently Inactive

3. Generosity Sundays - on hold until July 2021

4. Helping Our Neighbors (Irv Himmelblau)

Continued work with Safe Parking Initiative , food scarcity, homelessness , toiletries

5. Racial Justice (Julia Darling)

- Me and White Supremacy Study Groups: one group has finished; 2nd group will finish by 12/20; both groups will come together for one last meeting 1/10/2121 ; approximately 16 participants
- Black Lives Matter Banner: Design Review and Buildings & Grounds have been contacted. A rather crude mock up (shown below) of how B&G could mount our existing 3'x4' banner has been sent to Design Review and we are awaiting response. Questions arising if wording will be able to be seen from a distance.
- Yusef Miller, racial justice activist, presented our sermon Sunday November 29th and talked about his work through lens of being a Muslim. Although attendance was overall on the low side, over 40 people stayed tuned and engaged for the 45 minute Q&A with Yusef that followed.
- Adopting 8th Principle: RJTF plans to work with Rev Jo to educate our congregation about the 8th principle and why it is important for our congregation to adopt. Rev Jo will discuss the 8th principle in Jan 17th service and the RJTF will hold "Continuing the Conversation" immediately after service focused on the 8th principle. Please see this link for more information: www.8thprincipleuu.org

6. UU the Vote (Ted Foster)

Summary of work for the November general election from UUFSD:

1665 Letters, 250 Postcards, Phone calls Thousands ?, Texts 800

Continuing work for the GA Senate Runoff: So far: 560 letters; 125 postcards

Stewardship (Rich)

Art Fair Results:

Total raised \$1854 (93% of target \$2000); \$3288 in sales (most artists gave 25%, 2 gave 100%); \$430 in donations; 9 artists donated; 387 items for sale- 89 sold; 34 buyers

Worship (Angie) - Nothing to Report

Religious Education: (Alison)

The regular RE Classes are going well! We still have a spotty and sort of erratic participation on Sundays and in the various groups. Sometimes there are multiple families there and others there are none. There does not seem to be any rhyme or reason, just a lot of children and parents who are burned out on Zoom. I am hearing a lot of “we are wanting a live experience” and that they “will see us when we can have class again in person.”

The classes and groups that I continue to facilitate are:

StoryTime (Monday, Wednesday and Fridays)

Youth Group (Tuesdays)

Coming of Age (Tuesdays)

Movie Nights (Fridays)

Young Adult Group (Mondays)

Middle School youth group (Saturdays)

The Coming of Age Group is going exceedingly well! I have been really pleased with the participation and the dedication from the students. They are coming closer together and are really bonding. There is a lot of preparation needed for that class, they certainly keep me on my toes. We started looking at the Old Testament this week. There were a LOT of questions about genealogy and why God continually wiped people from the planet.

I am trying to reach out for help from the parents of the COA group so they can help me connect with lay leaders and officiants of different faiths. It should be an easier time of visiting the church services because everything is online. I just wish they could have the experience in person.

I am continuing to do a lot of pastoral care. I am writing notes to everyone who writes in the joys and sorrows on Sundays and following up with people during the week. This latest graduation to the purple tier for Covid has really upset a lot of people. The youth are finding it increasingly difficult and they are becoming short tempered and frankly acting out of character. They at least admit that they realize they are not behaving well, but it doesn't seem to change some of their behavior.

There have been a lot of conversations with parents about the children/teens and then zoom meetings with the families involved to talk about communication issues. The parents have said that it seems to be helping.

I have set up group chats for Young Adults, Youth and Middle School. They are hilarious and a much needed way to connect spontaneously that is working well. It is interesting to see what method of social media they prefer. Young adults are on “Group me,” the youth are on Snapchat, and the middle schoolers prefer texts. I feel very “with it” these days when it comes to technology and I must admit I am enjoying sharing TikTok videos and memes.

For the Christmas Eve service I am organizing young families to help contribute to a story that will be shared. Each will film a little bit of the story and then we will string and edit the videos together to make a hopefully wonderful story.

Professionally I am doing a workshop for Equality for Encinitas. They are a student led organization that is working towards having more diversity and real history in their classes. It is a really interesting group and I am looking forward to getting to know them more. I am loving

how all of these youth led movements calling for accountability are starting organically around North County. This is one of two that are working towards the same goals (that I know of).

I have also been working very hard this week for the Commission on Social Witness for the UUA. I met with the Congregational Life Staff and all of the Regional leads to talk about how we can witness more marginalized voices within our denomination. We also had a CSW meeting and planned out our spring leading up to the General Assembly. We are still working on crafting a new direction for the Commission and I am very excited about the work that is happening. What we will end up with is still a mystery but I am just glad that this very stagnated committee is gathering momentum and doing serious decolonization work.

Minister Report - November 2020

November began with our Dia de los Muertos service on Sunday morning and with the Daylight Savings Time change! It went marvelously well and the altar that Susan had made the day before gave us a sacred space for members to come and visit and place their beloved's photos on the altar. We had our third drive up and many congregants took advantage of the opportunity to visit the grounds and see the wonderful work our Buildings and Grounds folks have been doing to keep our campus beautiful. That same day I also attended one of the Me and White Supremacy book groups that we had begun in October. It was very heartening to see all those who participated and an honor to hear them sharing their thoughts and reflections as we answered the questions in the book. My hope is that so many more in this congregation will do some of this difficult work. Yes, it is challenging and so rewarding at the same time.

We also had our Leadership Start-Up with our regional staff that included the Board and COM. That was one busy day! And I am grateful to the staff in our Region for all the guidance that they give. We, I believe, are off to a wonderful start together. There is so much we need to do, so much we CAN do, and so much to grow together and get to know each other in our future.

We held 2 staff meetings this month with much creativity I think! All in all I attended 39 meetings, events or workshops this month. In worship, in addition to my Sunday services, I also held a Transgender Day of Remembrance and 2 Sacred Spaces after the election. These were spaces to allow for people to express themselves in confidence, collegiality and spiritualness. Those that attended were grateful to have this space held for them. I also attended Alison's workshop which was so beneficial to all who attended. We had great discussions, much reflection and deep conversations and I look forward to more of these. In these pandemic times, it is difficult to connect and this is one way that we can connect with each other and still feel a part of the community, even if we are distancing apart.

My schedule included committee meetings, Board meetings, staff meetings, worship rehearsals, individual meetings with staff, Orientation for new members, going to new member homes to video them signing the book, and some outside activities. I was privileged to attend a rally in Escondido at City Hall after the election and was asked by the San Diego Habitat for Humanity Build to write a prayer on the wall of their new home while they also audio taped me saying words and a prayer. They do such good and humane work. We also held a Leadership Development Brunch on Zoom which was my first experience doing this! No champagne and not as lively as in person, but it was handled so well and I myself found it so informative.

I also held some Zoom and phone meetings with individual members, one where we had to address a conflict. I made 4 pastoral care calls and began this month to send out anniversary cards to members on their join date. With Breeze we have this opportunity to create a list of all members and friends and put them in date order. I felt excited that I was able to greet members and friends this way since I cannot meet them in person. I enjoy writing out a little card to each one of them and will continue that this year.

The especially wonderful news I received was that I was granted Full Fellowship!! It has felt like such a long journey. And I'm especially thrilled because, as a former teacher, I miss teaching and am now able to guide an Intern Minister. I hope that in a couple of years, we as a congregation could include in the budget a salary for an Intern Minister. It would be a teaching experience for this congregation to participate in how we mold and guide our new ministers. And it would be a learning experience for the Seminarian to see what it's like to guide a congregation. I want to plant that seed in your thinking to maybe gear up for 2022.

In the busyness of this month, I still felt joy. I am so grateful to be with this congregation, even in the midst of a pandemic. For this too will end eventually. I am getting to know more of you and getting to know you better and that feels really good. We have the beginnings of a beautiful relationship!

May you all stay healthy and well during this challenging time,
Rev Jo

Treasury Reports:

Treasurer's Report December 2020

Sarah Miller, UUFSD Treasurer

P&L and BS DISCUSSION

As of November, 30, 2020, we are 42% of the way through the fiscal year.

Profit and Loss Budget vs Actual:

Minor budget anomalies are footnoted on the report.

Balance Sheet:

Nothing to discuss.

GIVING REPORT

See accompanying report and analysis.

AUDIT

Rich Macdonald took on the responsibility for collecting the information about the value of our property and buildings that Rollie Munger stated he needed in order to complete the audit. After Rich talked with Rollie about the specifics, it became clear that since we have for all intents and purposes been keeping our accounts on a cash basis (churches commonly use cash basis accounting, so this is not unusual), a depreciation schedule is not required. Therefore, that part of the punch list to complete the audit has

been eliminated. Cleaning up the the investment accounts, which is now the tallest tent pole, will be completed after the first of the year. Then we can complete the audit.

The fall outs from all these discussions are:

- 1) We still need to collect and track information about the value of our buildings and hard assets, and set aside reserves each year for repairs. This is the fiscally responsible thing to do.
- 2) We need to formally keep our books on a cash basis.

MISCELLANEOUS

- The Endowment Fund, per our bylaws, has been transferred to the UUA Common Fund for management. The Capital Campaign Fund remains at Vanguard.
- The PPP and EID Grants. We have come to the end of our “use period” for these grants. We will shortly be applying for forgiveness.
- CalOES FEMA Grant. Small housekeeping chores around updating records. No activity yet.
- BREEZE. We are now using Breeze to track members/friends/visitors, using it as our membership directory, and using it for online donations and pledge payments. We have canceled Vanco. We will cancel our subscriptions to ACS and Instant Church Directory when the annual fee comes due. There are now 105 members and staff accounts in Breeze (up from 92 in last month’s report). Committee Leaders are beginning to use Breeze to organize activities.
- Mystery Wells Fargo Safe Deposit Box. A few months ago, we received a letter from Wells Fargo about a safe deposit box registered to the Unitarian Universalist Fellowship. I am in communication with Wells Fargo about this, but they have been singularly unclear about what documents are required to prove that I am an authorized person before they will tell me word one about it. I found what is probably the missing safe deposit key in the document safe in the office, so I’m hopeful that once approval has been given, we won’t have to drill the safe. I’ll let you know what happens.
- Archive. This project is on hold. Too many other things going on.

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

	Jul - Nov 2020	Annual Budget	\$ Remaining	42% 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	3,974.38	0.00	-3,974.38	100.0%	Art Fair
Total Fundraising	3,974.38	8,000.00	4,025.62	49.68%	
Pledges					
REV.PLG.01 - Pledge Current Yr	174,641.86	312,748.00	138,106.14	55.84%	
Total Pledges	174,641.86	312,748.00	138,106.14	55.84%	
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	1,575.41	10,000.00	8,424.59	15.75%	
REV.SUN.01 - Sunday Collection	2,193.32	6,000.00	3,806.68	36.56%	
Scripp Sales	180.24	200.00	19.76	90.12%	
Investment Income					
Interest & Dividends	9.78				1
Total Investment Income	9.78				
Site Rental					
REV.SIT.01 - Sandy Hill	18,875.00	45,000.00	26,125.00	41.94%	
REV.SIT.02 - Special Evnt Rent	-600.00	0.00	600.00	100.0%	
Total Site Rental	18,275.00	45,000.00	26,725.00	40.61%	
Total Revenues	200,879.99	383,148.00	182,268.01	52.43%	
Total Income	200,879.99	383,148.00	182,268.01	52.43%	
Gross Profit	200,879.99	383,148.00	182,268.01	52.43%	
Expense					
Administration Expenses					
OPS.ADM.01 - Postage	196.24	800.00	603.76	24.53%	
OPS.ADM.02 - Office Supplies	1,607.41	2,000.00	392.59	80.37%	2
OPS.ADM.03 - Copier	3,000.50	7,200.00	4,199.50	41.67%	
OPS.ADM.05 - Phone & Internet	988.48	2,900.00	1,911.52	34.09%	
OPS.ADM.06 - Adm Mileage Exp	49.45	200.00	150.55	24.73%	
OPS.ADM.07 - Misc Supplies	104.95	450.00	345.05	23.32%	
OPS.ADM.09 - Miscellaneous	20.00		-20.00		3
Total Administration Expenses	5,947.03	13,550.00	7,602.97	43.89%	
Bank Service Charges	51.69		-51.69		
Board & Committee Expenses					
COM.BRD.03 - Board Exp	0.00	150.00	150.00	0.0%	
COM.COM.03 - Communcations Exp	808.03	2,000.00	1,191.97	40.4%	
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	273.89	400.00	126.11	68.47%	
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	94.38	3,000.00	2,905.62	3.15%	
COM.SUN.03 - Worship Exp	650.00	4,800.00	4,150.00	13.54%	
Total Board & Committee Expenses	1,826.30	12,200.00	10,373.70	14.97%	
Denomination Expenses					
OPS.DEN.01 - UUA Dues	23,928.00	23,928.00	0.00	100.0%	
Total Denomination Expenses	23,928.00	23,928.00	0.00	100.0%	
Finance Expenses					

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OPS.FIN.03 - Accounting Fees	2,469.20	9,000.00	6,530.80	27.44%	
OPS.FIN.05 - Other Finance Exp	911.46	9,000.00	8,088.54	10.13%	
OPS.FIN.06 - Credit Card Fees	744.34	1,350.00	605.66	55.14%	
Total Finance Expenses	4,125.00	19,350.00	15,225.00	21.32%	
Payroll Expenses					
Congregational Administrator					
PER.OFF.01 - Admin Wages	16,118.36	38,550.00	22,431.64	41.81%	
PER.OFF.02 - Admin UUA Pension	1,540.00	3,855.00	2,315.00	39.95%	
PER.OFF.03 - ER Payroll Taxes	1,019.83	2,949.00	1,929.17	34.58%	
PER.OFF.04 - Admin Medical	6,037.40	12,242.00	6,204.60	49.32%	
PER.OFF.07 - Admin LTDLife Ins	217.36	651.00	433.64	33.39%	
PER.OFF.08 - Admin Prof Exp	0.00	200.00	200.00	0.0%	
Total Congregational Administrator	24,932.95	58,447.00	33,514.05	42.66%	
Director of RE Expense					
PER.DRE.01 - DRE Wages	23,846.82	56,787.00	32,940.18	41.99%	
PER.DRE.02 - DRE UUA Pension	2,250.71	5,679.00	3,428.29	39.63%	
PER.DRE.03 - ER Payroll Taxes	1,369.00	4,344.00	2,975.00	31.52%	
PER.DRE.04 - DRE Medical	3,505.48	6,736.00	3,230.52	52.04%	
PER.DRE.07 - DRE LTDLife Ins	292.60	923.00	630.40	31.7%	
PER.DRE.09 - DRE Prof Exp	0.00	2,500.00	2,500.00	0.0%	
Total Director of RE Expense	31,264.61	76,969.00	45,704.39	40.62%	
Minister Expense					
Minister Benefits					
PER.MIN.00 - in Lieu of FICA	3,222.98	7,267.00	4,044.02	44.35%	
PER.MIN.02 - Minister Housing	18,005.02	35,000.00	16,994.98	51.44%	
PER.MIN.03 - Minister UUA Pens	3,840.57	9,500.00	5,659.43	40.43%	
PER.MIN.04 - Minister Medical	2,331.31	3,149.00	817.69	74.03%	4
PER.MIN.07 - Mnster LTDLife Ins	633.12	1,714.00	1,080.88	36.94%	
PER.MIN.08 - Minister Prof Exp	147.47	5,000.00	4,852.53	2.95%	
Total Minister Benefits	28,180.47	61,630.00	33,449.53	45.73%	
Minister Wages					
PER.MIN.01 - Minister Salary	21,792.68	60,000.00	38,207.32	36.32%	
Total Minister Wages	21,792.68	60,000.00	38,207.32	36.32%	
PER.MIN.10 - Moving Expenses	4,691.34	5,000.00	308.66	93.83%	
Total Minister Expense	54,664.49	126,630.00	71,965.51	43.17%	
Music Expenses					
Choir Director					
PER.MUS.01 - Choir Dir Wage	11,211.90	22,200.00	10,988.10	50.5%	
PER.MUS.03 - ER Payroll Tax	673.18	1,698.00	1,024.82	39.65%	
PER.MUS.04 - Choir Dir Prof Exp	0.00	1,000.00	1,000.00	0.0%	
Total Choir Director	11,885.08	24,898.00	13,012.92	47.74%	
PER.MUS.11 - Accompanist	4,714.52	10,691.00	5,976.48	44.1%	
Total Music Expenses	16,599.60	35,589.00	18,989.40	46.64%	
PER.MIS.01 - Misc Personnel Exp	346.41	500.00	153.59	69.28%	5
PER.SIT.07 - Worker's Comp Ins	1,903.00	1,923.00	20.00	98.96%	
Site Support Staff					
PER.SIT.01 - Childcare Wage	240.00	240.00	0.00	100.0%	
PER.SIT.02 - Custodian	2,350.00	7,000.00	4,650.00	33.57%	
PER.SIT.03 - Site Caretaker	225.00	3,000.00	2,775.00	7.5%	
PER.SIT.09 - Sound Technician	7,965.00	18,000.00	10,035.00	44.25%	
PER.SIT.11 - Lead Teach & Asst.	540.00	5,484.00	4,944.00	9.85%	6
PER.SIT.12 - ER Payroll Taxes	2,331.13	2,044.00	-287.13	114.05%	7
Total Site Support Staff	13,651.13	35,768.00	22,116.87	38.17%	
Payroll Expenses - Other	66.22		-66.22		

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

	Jul - Nov 2020	Annual Budget	\$ Remaining	42% of Year % of Budget	Notes
Total Payroll Expenses	143,428.41	335,826.00	192,397.59	42.71%	
Religious Exploration					
COM.OWL.03 - COA/OWL Exp	0.00	200.00	200.00	0.0%	
COM.REL.03 - RE Program Exp	567.01	2,000.00	1,432.99	28.35%	
Total Religious Exploration	567.01	2,200.00	1,632.99	25.77%	
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	2,032.77	4,066.00	2,033.23	49.99%	
OPS.SIT.03 - Gas & Electric	-96.38	300.00	396.38	-32.13%	7
OPS.SIT.04 - Solar Loans	0.00	4,405.00	4,405.00	0.0%	
OPS.SIT.05 - Water	1,581.91	3,850.00	2,268.09	41.09%	
OPS.SIT.07 - B&G Maintenance	3,653.59	8,000.00	4,346.41	45.67%	
OPS.SIT.10 - Audio/Visual Exp	0.00	1,000.00	1,000.00	0.0%	
Total Site Operations	7,171.89	25,977.00	18,805.11	27.61%	
Total Expense	187,045.33	437,531.00	250,485.67	42.75%	
Net Ordinary Income	13,834.66	-54,383.00	-68,217.66	-25.44%	
Net Income	13,834.66	-54,383.00	-68,217.66	-25.44%	8

NOTES:

- 1) Interest on refund from overpaying Payroll Taxes
- 2) OPS.ADMN.02-Office Supplies is ahead of budget (83.73%) because Tracey bought a laptop which she needed to be able to work from home.
- 3) OPS.ADM.09-Miscellaneous - I don't know what this is. Probably improperly booked.
- 4) PER.MIN.04-Minister Medical is running ahead of budget (53%) because in includes \$815 of Rev Thomas' expenses from the month of July and his costs were about twice what Rev Jo's are. This mismatch of FY and minister compensation happens every year, so it usually ends up evening out.
- 5) PER.MIS.01-Misc Personnel Expenses is where we book Direct Deposit Fees, job ads, and employee screening fees so it doesn't track with where we are in the year.
- 6) PER.SIT.11 - Lead Teachers & Assistant. This is running under budget because we have not yet received time cards from the employees and no payments have been made.
- 7) PER.SIT.12-ER Payroll Taxes is under budgeted. In doing the budget, we forgot to include the accompanist's compensation in the calculations so this account is under budgeted by \$817 for the year. However, it looks like we're on track to overspend the budget by more than that and I don't currently know why.

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

	<u>Nov 30, 20</u>	<u>Notes</u>
ASSETS		
Current Assets		
Checking/Savings		
Union Bank Chkg	225,674.28	
UUA Common Fund	110,447.84	1
Vanguard Investment Account		
Vanguard CDs	200,408.00	
Vanguard Money Market	460,903.47	
Vanguard VFSUX	302,458.82	
Vanguard Investment Account - Other	-104,212.05	2
Total Vanguard Investment Account	<u>859,558.24</u>	
Total Checking/Savings	1,195,680.36	
Accounts Receivable		
Accounts Receivable	-10,845.00	
Capital Campaign Pledges	250.11	3
Total Accounts Receivable	<u>-10,594.89</u>	
Other Current Assets		
Undeposited Funds	18,000.17	
Total Other Current Assets	<u>18,000.17</u>	
Total Current Assets	<u>1,203,085.64</u>	
TOTAL ASSETS	<u><u>1,203,085.64</u></u>	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
PPP Loan	47,067.00	
Bonus' Payable	1,525.59	
Payroll Liabilities		
LIA.PER.01 - Payroll Taxes	572.04	
Medical Liability	-3,549.38	
UUA Pension Liability	4,149.33	
Total Payroll Liabilities	<u>1,171.99</u>	
Total Other Current Liabilities	<u>49,764.58</u>	
Total Current Liabilities	<u>49,764.58</u>	
Total Liabilities	49,764.58	
Equity		
Gains/Losses from Investments	14,572.78	4
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	

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

	<u>Nov 30, 20</u>	<u>Notes</u>
FND.SPG.03 - D. of C. Wages	-14,400.00	
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	
FND.SPG.01 - Spirit Grant Fund - Other	<u>-3,462.46</u>	5
Total FND.SPG.01 - Spirit Grant Fund	0.00	
Opening Balance Equity	-1,813.82	
Permanent Restricted		
FND.PGE.01 - Endowment Fund	<u>108,045.63</u>	6
Total Permanent Restricted	108,045.63	
Temp. Restricted		
Building Funds		
FND.CAP.01 - Capital Campaign		
FND.CAP.02-Cap Cam Donations	1,767,536.28	
FND.CAP.03-Cap Cam Expense	<u>-912,678.24</u>	
Total FND.CAP.01 - Capital Campaign	<u>854,858.04</u>	
Total Building Funds	854,858.04	
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		
Helping our Neighbors	5,042.35	
UU the Vote	218.88	
Backpack Fund	50.87	
Racial Justice	1,048.52	
COM.SAC.04 - SAC Fund - Other	<u>23.14</u>	
Total COM.SAC.04 - SAC Fund	6,383.76	
COM.SUN.04 - Worship Comm Fund	<u>163.77</u>	
Total Committee Funds	8,708.45	
Other Funds		
FND.COF.02 - Coffee Fund	995.43	
FND.CON.02 - Concert Fund	3,072.47	
FND.DBN.02 - DeBenneville Pines	3,639.51	
FND.DRE.02 - DRE Discre. Fund	2,252.46	
FND.HFH.02 - Casas de Luz	62,788.83	
FND.MIN.02 - Min Discr Fund	2,627.61	
FND.MWL.02 - Memorial Wall Fund	14,839.63	
FND.REL.02 - RE Special Fund	150.00	
FND.SPC.02 - Special Coll Fund	4,254.58	
FND.YOU.02 - Youth RE Fund	<u>3,786.36</u>	
Total Other Funds	98,406.88	

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

	<u>Nov 30, 20</u>	<u>Notes</u>
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	6,793.51	5
RES.SAB.01 - Ministr Sabbatical	455.96	
RES.SAB.02 - DRE Sabbatical	1,976.81	
RES.SND.01 - Audio Visual Res	1,399.72	
Total Reserves	<u>30,047.40</u>	
Total Temp. Restricted	992,020.77	
Unrestricted Net Assets	26,661.04	
Net Income	<u>13,834.66</u>	
Total Equity	<u>1,153,321.06</u>	
TOTAL LIABILITIES & EQUITY	<u><u>1,203,085.64</u></u>	

NOTES

- 1) The Endowment Fund has been moved to the UUA Common Fund for management.
- 2) Gabrielle and I are in the middle of redoing the accounting of the Vanguard Investments per Rollie Munger's requirements and Jane Gilpin's suggestions. Since the audit began, Gabrielle has had very little extra time to spend with us, but that will change after the first of the year and then we will finally get this done properly. The bottom line numbers for the Vanguard accounts will not change (we know exactly how much money we have), so that is not an issue. We just have to and ensure the underpinnings are booked correctly.
- 3) Capital Campaign Pledges - This \$250.11 is an artifact of redoing how the Vanguard accounts are booked and isn't real. It will disappear when we finish the project.
- 4) Gains/Losses from investments - everything in this account is part of the Capital Campaign Fund.
- 5) The Membership Coordinator position ended 11/15/20 and the remaining funds (\$3462.46) were transferred to RES.GEN.01, a non specific reserve fund.
- 6) FND.PGE.01 - Endowment Fund. The portion of the gains/losses from investment that were allocated to the Endowment Fund before transferring the total to UUACF are not yet shown in this account. Again, we are still in the process of redoing the investment