

Unitarian Universalist Fellowship of San Dieguito



Board Meeting Minutes - January 21, 2021

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, Masser-Frye, Diane

Absent: Sarah Miller

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

Chalice Lighting/Check-in/Board Covenant - All

1. Approval of December Meeting Minutes

- Motion to approve: Rich
- Second to approve: Angie

ACTION: All Agreed

2. Committee, Staff and Treasurer's Reports/Discussion

- Motion to approve: Dale
- Second to approve: Angie

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

3. Guest David Sheh, PSDW (Pacific SouthWest District) Board Secretary UUA

- Feedback; how do we feel about the district, DA and congregational life staff?

Mr. David Sheh did not attend the Board meeting.

4. Angie asked on behalf of the Racial Justice Task Force re 8th principle - are all board members in support of adopting this principle?

“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.”

This 8th principle is not coming from the UUA. Rev Jo shared that it was developed by her former congregation. Alison shared that the UUA supports this principle. We are really talking about the spirit of this but not the exact words that will be adopted. General discussion about the 8th principle continued.

The Board determined that they are not ready to make a consensus decision at this time. They look forward to more discussion on the topic. There was some discussion about whether the 8th principal fit grammatically with the other principals. A possible rewrite is shown below.

"We, the member congregations of the Unitarian Universalist Association, covenant and promote"

1. [1st Principle](#): The inherent worth and dignity of every person;
2. [2nd Principle](#): Justice, equity and compassion in human relations;
3. [3rd Principle](#): Acceptance of one another and encouragement to spiritual growth in our congregations;
4. [4th Principle](#): A free and responsible search for truth and meaning;
5. [5th Principle](#): The right of conscience and the use of the democratic process within our congregations and in society at large;
6. [6th Principle](#): The goal of world community with peace, liberty, and justice for all;
7. [7th Principle](#): Respect for the interdependent web of all existence of which we are a part.
8. 8th Principle: Affirm and promote work as a community to dismantle racism and other oppressions in ourselves and our institutions.

5. Congregational Meeting Prep/Discussion

- Dale will oversee the voting process at the Congregational Meeting
- Rev. Jo will cover the entire time she has been with UUFSD/ including her thoughts about the future.

6. Kumeyaay rent vote for FC Budget

Commit \$100 monthly from Sunday service offerings to the Kumeyaay Nation for land rent.

- Motion to approve: Rich
- Second to approve: Duane

ACTION:All Agreed

7. February 2, 2021 Orientation Meeting volunteer (need 1 or 2)

Duane and Liora will attend and both will contact Betsy Gilpin for details.

8. Committee formation and vacancies

- Committee on Right Relations (MaryAnn Trause interested and there might be two more people via Christie)
- Committee on Ministry (four people needed before June 30, 2021)
- Personnel Committee (Human Resources professional on retainer for the future?)
- Pastoral Care (need chair)
- Worship (MaryAnn Trause and Angie Knappenberger will co-chair)
- Nominations Committee (they are working on it)

9. Future Business

- Schedule mid-March Leadership meeting - March 20, 2021 10:00 am - 12:00 pm
- Review budget priorities (from Stewardship meeting) specific reasons for giving.

- UUFSD Historic Records Task Force (Carol Mason and Clint Stoddard would be an excellent source)
- Membership categories need to be ironed out (potential P & P revision) Dale will discuss with Sarah
- Wells Fargo Box - who is authorized to have access: Sarah will send us all an email, every board member must print out and sign and scan and send back to Sarah.
- We should develop a “code of conduct” for board members and committee chairs, etc.
- We need to develop a key log. We need to identify who has keys. Possibly rekey all the locks - we need an estimate of that cost. Maybe switch to electronic locks. Kitchen, restrooms, office, Founders’ Hall, Library, storage closet.

Board Meeting Ended: 9:00 pm

Next Board Meeting February 18, 2021 7:00 pm via Zoom

APPENDED TO THESE MINUTES:

- **Committee, Staff, & Treasury Reports January 2021**
- **Financials P&L 2020-12**
- **Financials BS 2020-12**
- **ByLaws Change Article X Nominations**

UUFSD Committee, Staff & Treasury Reports January 2021

Buildings and Grounds (Dale)

- Continuation of painting exteriors and adding striping to the main stair treads. The new gender-neutral bathroom sign has been installed.



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

Design Review - (Dale) - nothing to report

Dream Builders (Dale)

- The operable partition project is progressing in Founders Hall. The actual partition components are scheduled for delivery in

February, with project completion in March.

Finance (Rich)

- The finance committee will be starting their preliminary budget process this month.

Kitchen (Duane)

- Nothing to report

Leadership Development (Angie)

- When I first talked with Christie Turner about developing a Committee on Right Relations, she indicated that in the past, the Committee on Ministry has filled this function, but now understands that the current COM does not see this as part of their role
- As a group, we haven't met since the event in December. Christie will check with the attendees to see if any are able to fill current vacancies: Chair SJA, Chair Pastoral Care, Personnel Committee, Committee on Right Relations, Generosity Sunday Coordinator
- Christie would like the Board to pick a Saturday in March (mid-March preferred) for the next Board/Leadership event.

Membership - (Duane)

- Nothing to Report

Nominating Committee - (Duane)

- Once a month an information session will be scheduled for prospective board members. The committee requests two to three board members to attend to give a brief overview of the job and time commitments required.

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

Personnel - (Dale) - nothing to report

Policies and Procedures (Dale)

1. One P&P to review this month.

Religious Education - (Alison) - see below

Social Justice Action (Angie)

Still no chair; Barbara Walker authorizing budget expenditures

1. Casas de Luz (Kathy Faller)

- Proceeding with a sleeping cottage village using land from Bethel Baptist Church and Interfaith shelter resources for food and case management. May come with request for funds for building cottages

2. Environmental Justice – currently inactive

3. Generosity Sundays – on hold until July 2021; need coordinator

4. Helping Our Neighbors (Irv Himelblau)

- Continuing to support Encinitas Safe Parking with one dinner/month and providing toiletries (about \$225/month) ; considering expanding effort two dinners/month if other groups within SJA don't request additional funds
- Interfaith Shelter Network – MaryAnne Trause is coordinating with Abigail Shrestha (Program Manager Rotational Shelter); Due to Covid, CRC and ISN are seeking funds to rent space in Motel 6 in Carlsbad for homeless individuals/families. They want to have funding secured per unit to provide 10-12 weeks of housing to allow time for the guests to stabilize. HON proposal currently is to provide housing and food

\$1106 for housing; \$560 for food which would cover costs for one family unit for two weeks and will meet 1/22 to formalize funding amount.

5. Racial Justice (Julia Darling)

- Black Lives Banner has been mounted over retaining wall facing Solana Drive
- 8th Principle: Approximately 40 individuals attended the “Continuing the Conversation” breakout sessions after service on 1/17. Reactions were mixed: some feeling that no further discussion was warranted and we should proceed with the vote, some feeling it is unnecessary, but most wondering what we will do differently once we adopt this principle. How can we make it more than just a ceremonial action? What does accountability look like?
- Julia asks if all Board members are on board with the adoption of the 8th principle and how we can help lead the way. Perhaps the Board can put a brief article in the newsletter before the next session (in February) encouraging members to come and welcoming any questions/concerns our members may have.

Stewardship (Rich)

We had a meeting of Stewardship, Finance, and Board which made the following suggestions for action:

- Rewrite the Stewardship pledge brochure for content (actually do two) (Stewardship).
- Set financial priorities more explicitly (eg. pledge vs capital campaign) before the next pledge drive (Board).
- Make sure in the next budget that the Reserve funds (eg. building) are sufficient as per maintenance document (FC).
- Create the next budget with some unspent income to retain cash for future shortfalls (FC).
- Add a membership requirement that new members must choose to join a committee as part of their initiation (Re. Jo & Membership).
- Discuss the pledge drive and make recommendations on our Fair Giving approach (Stewardship & Board)

Worship (Angie K./MaryAnne Trause)

- Livia Walsh has resigned as Chair; Angie K and MaryAnne will be Co-chairs for now
- We are working with Nancy Hebert (COM) to put together a brief survey to our members to assess effectiveness and elicit suggestions regarding our Zoom worship offering.
- MaryAnne is working with RE Chair, Kristen Bradley, to have RE families do the chalice lighting for our services. Four families are identified so far. Family will send video recording of the chalice lighting to Joe Cantrell on Wednesday before the service in which they will be featured.
- We are working with Marshall to focus on hymns for our services that are our congregation favorites.
- Worship Associate Zoom was held 1/10 for Rev Jo to get to know them a little better
- Worship Associate training will be held 10am-1pm 1/23 (open to “new” WA); Rev Jo will discuss the arc of a service and meaning of the different elements within a service.

Religious Education: (Alison)

This month has been a very busy one even though it has only been 2 weeks. The vacation was lovely and I slept a lot.

I planned and organized a vigil for adults and our congregation that was well attended after the insurrection attempt on the 6th. I managed to contact Emma’s Revolution and they were available to sing. We are pulling funds from Worship, Music and the DRE Discretionary account to pay them. The link to that vigil is here: <https://www.youtube.com/watch?v=oal3DQR3IEg>

Noticing who was on the vigil and only a few youth were, I decided that it would be beneficial to do a vigil for the middle and high school youth. I reached out to the region for help getting a mass email out and they could not do it in such a short time. I was surprised at the level of paperwork involved in getting information out. Not only did they require it 2 weeks in advance, but it had to be submitted by 3 congregations? That doesn’t make sense and I don’t have time or energy to address that. So I reached out to the cluster DRE’s and they attended and helped plan the event. I also had DRE friends from Colorado and Connecticut reach out to their teens. I am actually not sure how many youth and adults were there but it was very moving. The link to that vigil is here: <https://www.youtube.com/watch?v=3AhhYT9ImF4>

Classes are going well, the COA class last month unanimously passed the 8th principle as an adoption into our current 7 principles. They expressed thoughts like, “why hasn’t this been done before?” They are an amazing group of youth that I learn from every week.

I have had an uptick in StoryTime participants and am now averaging 7 children which is very fun. Kristen Brandley, the RE Chair, suggested that Marshall Voit get involved and lead singing once a month. The first one is this week and I will let you know how it goes in the next board report. I am very much looking forward to it.

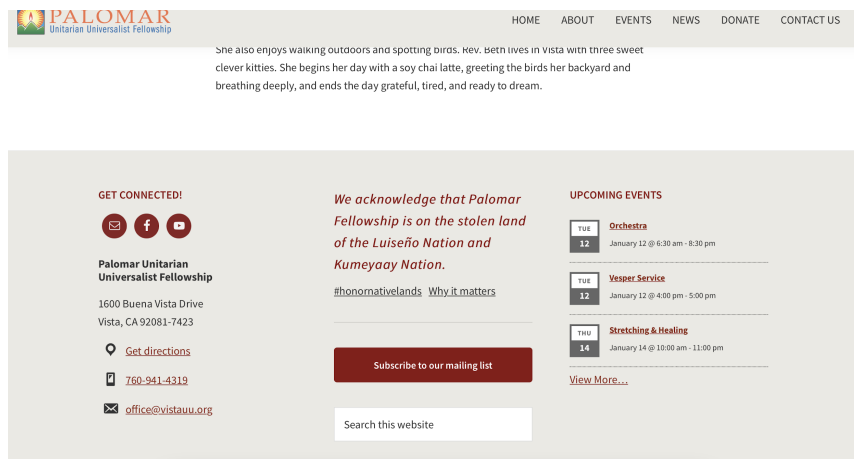
I have recently signed us up as a congregation to Native Land which supports Indigenous people’s rights. It is sponsored by the U.S. Department of Arts and Culture. I got that idea from the Palomar UU website and they have it as well as their land acknowledgement printed on the bottom of their home page. I really liked their layout and I have included a screenshot of it below.

Here is the link for the U.S Department of Arts and Culture: <https://usdac.us/nativeland>

Here is text in which encapsulates their mission statement and hopes for partners. Much of which we, UUFSD, are already doing.

“We urge organizations, collectives, institutions, and agencies to publicly commit to practicing traditional Native land acknowledgment. To stand and be counted and to inspire others with your commitment, take the pledge. *“As a step toward honoring the truth and achieving healing and reconciliation, our organization commits to open all public events and gatherings with a statement acknowledging the traditional Native lands on which we stand. Such statements become truly meaningful when coupled with authentic relationships and sustained commitment. We therefore commit to move beyond words into programs and actions that fully embody a commitment to Indigenous rights and cultural equity.”*

Palomar screen shot



Minister Report December 2020

The end of the year is upon us. I love December, mainly for all the holidays and joy it brings. And the end of 2020 is actually more welcome this year than in other years. There is hope and optimism with the advent of a new vaccine and a new President on the way!

I attended many Zoom meetings this month, 29 at my last count, even with one week off of vacation and holidays! They were very fruitful meetings however, Board and Exec Team, Sacred Circles, rehearsals, Worship Associate meetings, Spiritual Director meetings, Staff meetings, COM, Pastoral Care, Membership and Capital Campaign. We are a busy congregation!

We held our first Music Sunday of the year and it was wonderful! So many participated and I was so happy to see how much talent is contained in this congregation. So many choir members, members of our band, and Marshall and even me participated. On top of that, we had our Christmas Eve service and Marshall and Joe did a tremendous amount of work especially creating the finale of so many congregants singing Silent Night. It was all on Zoom which doubles the hours it takes to create a service and they did wonderful work! It added so much to the sacredness of that evening, a tradition that even Unitarian Universalists celebrate every year. We held a Transylvanian Communion at the end of the service which ties us to our roots. The ending with Silent Night and all of our candles held us in a spiritual moment.

Our Staff meetings have been so productive and our staff works so well together, that I am so grateful to be a part of this team. RE has been swimming along as Alison teaches Coming of Age, holds 3 Story book times per week, touches base with all the children and youth and participates in Sunday services. Tracey is efficient and productive and I rely on her for so much. I'm so grateful we collected the bonus money that we did to give all of our staff and workers bonuses at the end of this year; they are richly deserved.

I participated in the Cluster meetings here this month and am getting to know the other ministers in our District. I was privileged to be asked to be on a Panel for Ministers in the UUMA and was able to add to some experience that they needed. I also attend the regular meetings the Transitions Office is holding for Newly Settled Ministers beginning settlement on Zoom. We do seem to have unique situations that normally we wouldn't experience in ordinary years. I held regular sessions with my Spiritual Director which offers me guidance and insight. I have been in regular contact with our Regional Staff who offer so much information in what the UUA can provide to us. We are fortunate to have access to the resources they offer. I held a session with my Mentor who is on the East Coast, times like these when I am grateful for Zoom. Having the time off between Christmas and New Year's was also a welcome respite, a time for some rest and relaxation. I was able to enjoy the holidays over Zoom, phone and Facetime with relatives and friends. We held a Christmas gathering on Zoom on Christmas Day to help congregants connect with each other which was gratefully acknowledged by the folks who

attended. We need times of relaxation to counteract the times of anxiety and busyness we experience during this holiday season.

I lost power for 2 days one week and one day the next which slowed down my productivity a bit and educated me on my need for a generator! Something I'm not used to experiencing in my past. It allowed me to take some quiet time and read books as that's about all I could accomplish by candlelight.

I am grateful that I am here with this congregation. I'm beginning to get to know you all a little better, I am learning names with some faces, and I am hopeful and soon one day we will be in person again.

Gratefully yours,
Rev Jo

Treasurer's Report January Board Meeting 2021

Sarah Miller, UUFSD Treasurer

P&L and BS DISCUSSION

As of Dec, 31, 2020, we are 50% of the way through the fiscal year.

Profit and Loss Budget vs Actual:

Minor budget anomalies are footnoted on the report.

Balance Sheet:

The Vanguard accounts are not yet up to date. With the recent addition of two accounts and numerous transfers, they are complicated. They will be by next report.

GIVING REPORT

Donations on Sundays Between 9/1/20 and 12/31/20 ...

<u>Beneficiary</u>	<u>#Donations</u>	<u>Total Donated</u>
Misc Contributions to GF	6	\$1,204.45
CRC Food/toiletries Drive	11	\$ 814.56
GenSun Sep – Voices Choir	15	\$ 438.09
GenSun Oct - DeBenneville	25	\$3,706.02
GenSun Nov - Gente Unida	19	\$3,503.32
GenSun Dec - Casas de Luz	15	\$1,140.70
Staff Bonus Donation	56	\$5,693.08
Sunday Offering	69	\$2,142.36 (average \$164/Sunday)
Unique Sunday Offering Donors:	23	
Unique GenSun Donors:	38	
Unique Staff Bonus Donors:	56	
Unique Donors in all categories:	75	

55% of the donations were made through the Breeze (uufsd.org/give or the Breeze phone app).

40% of the donations were made through checks

5% of the donations were made through PayPal

Income and Expense Summary

Every January we have to do a survey for the UUA. They ask about where our money comes from and where it goes. Here's the summary for FY 19-20:

<u>%</u>	<u>Income Source</u>
74%	Pledged Income
12%	Rental Income
10%	Donations
4%	Fundraising

<u>%</u>	<u>Expenses</u>
80%	Staff Salaries & Benefits
11%	Buildings & Operations
3%	Programs & Committees
4%	UUA Dues
1%	All other expenditures

Pledge Analysis

For the last few years, we've had 160+ pledges from 220+ members.

Almost exactly 2/3 of our pledges are from one-member households and 1/3 from two-member households.

Currently, the average pledge *per person* is almost exactly \$1500.

Both the median and mode pledge *per household* is \$1200.

About 25 households (15% of pledges) are in the top two quartiles.

About 100 households (62% of pledges) are in the bottom quartile.

Everyone who pledges \$100/month or less is in the bottom quartile; the break between the bottom and the next quartile falls almost exactly at the point that people pledge more than \$100/month.

Every household that pledges \$300/month or more falls into the top half.

Every household that pledges \$10,000/year or more is in the top quartile; the break that defines the top quartile falls almost exactly at the point that households pledge \$10,000 or more/year.

Pledge Analysis for FY 20-21:

Top Quartile: 7 households, or 5% of pledgers, pledging from \$10000 - \$17325

2nd Quartile: 16 households, or 11% of pledgers, pledging from \$3600 - \$10000

3rd Quartile: 30 households, or 20% of pledgers, pledging from \$2100 - \$3500

Bottom Quartile: 98 households, or 64% of pledgers, pledging from \$120 - \$2100

Financially healthy congregations, [according one source](#), should have a pledge balance of:

Top: 10% of households

2nd: 15% of households

3rd: 30% of households

Bottom: 45% of households

If we divvied up the burden of our annual budget, which is about \$440,000, so that each of our 220+ members contributed \$2,000/yr, that would cover the entire budget for personnel, operations, UUA dues, and committees/programs with no reliance on additional income. Additional income could then be used to build up necessary reserves and do more in the community.

MISCELLANEOUS

- The Audit. This is getting underway again.
- The PPP and EID Grants. We have come to the end of our "use period" for these grants. Ron Demuth and I are working together to submit the forgiveness paper work .

- CalOES FEMA Grant. No activity yet.
- BREEZE. There are now 107 members and staff accounts in Breeze (up from 105 last month). We now have a Breeze-based expense approval form for digitally submitting reimbursement requests, which is working well. This is a digital version of our old paper system. In order to use Breeze for donation records for 2020 tax purposes, I am going through the process of ensuring that all donation records are complete and accurate going back to the beginning of our 19-20 fiscal year. This tedious process will be complete by the end of the month.
- Mystery Wells Fargo Safe Deposit Box. After a month of emails and 4 visits to Wells Fargo bank on 4 consecutive Tuesdays, I was finally recognized by Wells Fargo as an official signer on behalf of UUFSD. The safe deposit box contract was dated January 6, 1986 with Nancy Ross, George Guy, and Douglas Kolb as signatories. There is nothing in it. As the box (a small 3"x5"x24" size) is free to us, there is no reason to close it and also no reason to keep anything in it. But it might be a good idea to have at least one other signer so that no one has to go through this ridiculous process again.
- 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 December 2020

	Jul - Dec 2020	Annual Budget	\$ Remaining	50% 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	2,230.88	0.00	-2,230.88	100.0%	
Total Fundraising	2,230.88	8,000.00	5,769.12	27.89%	
Pledges					
REV.PLG.01 - Pledge Current Yr	216,154.97	312,748.00	96,593.03	69.12%	
Total Pledges	216,154.97	312,748.00	96,593.03	69.12%	
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	2,161.77	10,000.00	7,838.23	21.62%	
REV.SUN.01 - Sunday Collection	3,025.02	6,000.00	2,974.98	50.42%	
Scripp Sales	180.24	200.00	19.76	90.12%	
Investment Income					
Interest & Dividends	9.78				
Total Investment Income	9.78				
Site Rental					
REV.SIT.01 - Sandy Hill	26,425.00	45,000.00	18,575.00	58.72%	
REV.SIT.02 - Special Evnt Rent	-600.00	0.00	600.00	100.0%	
Total Site Rental	25,825.00	45,000.00	19,175.00	57.39%	
Total Revenues	249,617.66	383,148.00	133,530.34	65.15%	
Total Income	249,617.66	383,148.00	133,530.34	65.15%	
Gross Profit	249,617.66	383,148.00	133,530.34	65.15%	
Expense					
Administration Expenses					
OPS.ADM.01 - Postage	196.24	800.00	603.76	24.53%	
OPS.ADM.02 - Office Supplies	2,022.81	2,000.00	-22.81	101.14%	
OPS.ADM.03 - Copier	3,610.59	7,200.00	3,589.41	50.15%	
OPS.ADM.05 - Phone & Internet	1,236.84	2,900.00	1,663.16	42.65%	
OPS.ADM.06 - Adm Mileage Exp	56.35	200.00	143.65	28.18%	
OPS.ADM.07 - Misc Supplies	104.95	450.00	345.05	23.32%	
OPS.ADM.09 - Miscellaneous	20.00		-20.00		
Total Administration Expenses	7,247.78	13,550.00	6,302.22	53.49%	
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 - Communications Exp	732.44	2,000.00	1,267.56	36.62%	
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	244.38	3,000.00	2,755.62	8.15%	
COM.SUN.03 - Worship Exp	700.00	4,800.00	4,100.00	14.58%	
Total Board & Committee Expenses	1,950.71	12,200.00	10,249.29	15.99%	

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Denomination Expenses					
OPS.DEN.01 - UUA Dues	26,687.00	23,928.00	-2,759.00	111.53%	1
Total Denomination Expenses	26,687.00	23,928.00	-2,759.00	111.53%	
Finance Expenses					
OPS.FIN.03 - Accounting Fees	4,009.20	9,000.00	4,990.80	44.55%	
OPS.FIN.05 - Other Finance Exp	911.46	9,000.00	8,088.54	10.13%	
OPS.FIN.06 - Credit Card Fees	987.57	1,350.00	362.43	73.15%	2
Total Finance Expenses	5,908.23	19,350.00	13,441.77	30.53%	
Payroll Expenses					
Congregational Administrator					
PER.OFF.01 - Admin Wages	20,566.16	38,550.00	17,983.84	53.35%	
PER.OFF.02 - Admin UUA Pension	1,960.00	3,855.00	1,895.00	50.84%	
PER.OFF.03 - ER Payroll Taxes	1,657.04	2,949.00	1,291.96	56.19%	
PER.OFF.04 - Admin Medical	8,918.00	12,242.00	3,324.00	72.85%	
PER.OFF.07 - Admin LTDLife Ins	276.64	651.00	374.36	42.5%	
PER.OFF.08 - Admin Prof Exp	0.00	200.00	200.00	0.0%	
Total Congregational Administrator	33,377.84	58,447.00	25,069.16	57.11%	
Director of RE Expense					
PER.DRE.01 - DRE Wages	30,399.18	56,787.00	26,387.82	53.53%	
PER.DRE.02 - DRE UUA Pension	2,864.54	5,679.00	2,814.46	50.44%	
PER.DRE.03 - ER Payroll Taxes	2,215.11	4,344.00	2,128.89	50.99%	
PER.DRE.04 - DRE Medical	4,461.52	6,736.00	2,274.48	66.23%	
PER.DRE.07 - DRE LTDLife Ins	372.40	923.00	550.60	40.35%	
PER.DRE.09 - DRE Prof Exp	0.00	2,500.00	2,500.00	0.0%	
Total Director of RE Expense	40,312.75	76,969.00	36,656.25	52.38%	
Minister Expense					
Minister Benefits					
PER.MIN.00 - in Lieu of FICA	3,690.80	7,267.00	3,576.20	50.79%	
PER.MIN.02 - Minister Housing	22,562.89	35,000.00	12,437.11	64.47%	
PER.MIN.03 - Minister UUA Pens	4,920.12	9,500.00	4,579.88	51.79%	
PER.MIN.04 - Minister Medical	2,400.33	3,149.00	748.67	76.23%	
PER.MIN.07 - Mnster LTDLife Ins	827.88	1,714.00	886.12	48.3%	
PER.MIN.08 - Minister Prof Exp	217.50	5,000.00	4,782.50	4.35%	
Total Minister Benefits	34,619.52	61,630.00	27,010.48	56.17%	
Minister Wages					
PER.MIN.01 - Minister Salary	27,908.06	60,000.00	32,091.94	46.51%	
Total Minister Wages	27,908.06	60,000.00	32,091.94	46.51%	
PER.MIN.10 - Moving Expenses	4,691.34	5,000.00	308.66	93.83%	
Total Minister Expense	67,218.92	126,630.00	59,411.08	53.08%	
Music Expenses					
Choir Director					
PER.MUS.01 - Choir Dir Wage	13,731.90	22,200.00	8,468.10	61.86%	
PER.MUS.03 - ER Payroll Tax	994.48	1,698.00	703.52	58.57%	
PER.MUS.04 - Choir Dir Prof Exp	0.00	1,000.00	1,000.00	0.0%	
Total Choir Director	14,726.38	24,898.00	10,171.62	59.15%	
PER.MUS.11 - Accompanist	5,948.09	10,691.00	4,742.91	55.64%	
Total Music Expenses	20,674.47	35,589.00	14,914.53	58.09%	
PER.MIS.01 - Misc Personnel Exp	419.91	500.00	80.09	83.98%	
PER.SIT.07 - Worker's Comp Ins	1,903.00	1,923.00	20.00	98.96%	
Site Support Staff					

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

	Jul - Dec 2020	Annual Budget	\$ Remaining	50% of Year % of Budget	Notes
PER.SIT.01 - Childcare Wage	240.00	240.00	0.00	100.0%	
PER.SIT.02 - Custodian	3,055.00	7,000.00	3,945.00	43.64%	
PER.SIT.03 - Site Caretaker	225.00	3,000.00	2,775.00	7.5%	
PER.SIT.09 - Sound Technician	10,890.00	18,000.00	7,110.00	60.5%	
PER.SIT.11 - Lead Teach & Asst.	1,125.00	5,484.00	4,359.00	20.51%	
PER.SIT.12 - ER Payroll Taxes	1,890.51	2,044.00	153.49	92.49%	
Total Site Support Staff	17,425.51	35,768.00	18,342.49	48.72%	
Payroll Expenses - Other	33.91		-33.91		
Total Payroll Expenses	181,366.31	335,826.00	154,459.69	54.01%	
Religious Exploration					
COM.OWL.03 - COA/OWL Exp	0.00	200.00	200.00	0.0%	
COM.REL.03 - RE Program Exp	706.61	2,000.00	1,293.39	35.33%	
Total Religious Exploration	706.61	2,200.00	1,493.39	32.12%	
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	-85.40	300.00	385.40	-28.47%	
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	4,160.05	8,000.00	3,839.95	52.0%	
OPS.SIT.10 - Audio/Visual Exp	118.51	1,000.00	881.49	11.85%	
Total Site Operations	7,807.84	25,977.00	18,169.16	30.06%	
Total Expense	231,726.17	437,531.00	205,804.83	52.96%	
Net Ordinary Income	17,891.49	-54,383.00	-72,274.49	-32.9%	
Net Income	17,891.49	-54,383.00	-72,274.49	-32.9%	

- 1) Cause of overrun in OPS.DEN.01 - UUA Dues is that back dues for FY19-20 have been paid.
2) We're ahead of budget in OPS.FIN.06 - Credit Card Fees because we're getting more online credit card payments than expected.

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of December 31, 2020

	Dec 31, 20	Notes
ASSETS		
Current Assets		
Checking/Savings		
Union Bank Chkg	194,403.47	
Unrealized Gains & Losses	-1,065.67	
UUA Common Fund	110,447.84	
Vanguard Investment Account		
Vanguard CDs	200,457.99	
Vanguard Money Market	460,663.08	
Vanguard VFSUX	302,148.05	
Vanguard Investment Account - Other	-105,579.98	1
Total Vanguard Investment Account	857,689.14	
Total Checking/Savings	1,161,474.78	
Accounts Receivable		
Accounts Receivable	-10,845.00	
Capital Campaign Pledges	250.11	
Total Accounts Receivable	-10,594.89	
Other Current Assets		
Undeposited Funds	21,671.29	
Total Other Current Assets	21,671.29	
Total Current Assets	1,172,551.18	
TOTAL ASSETS	1,172,551.18	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	512.81	
Total Accounts Payable	512.81	
Other Current Liabilities		
PPP Loan	47,067.00	
Bonus' Payable	206.28	
Payroll Liabilities		
LIA.PER.01 - Payroll Taxes	572.85	
Medical Liability	-1,138.00	
UUA Pension Liability	2,773.53	
Total Payroll Liabilities	2,208.38	
Total Other Current Liabilities	49,481.66	
Total Current Liabilities	49,994.47	
Total Liabilities	49,994.47	
Equity		
Dividend Income	945.03	

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of December 31, 2020

	Dec 31, 20	Notes
Gains/Losses from Investments	8,680.89	
Opening Balance Equity	-1,813.82	
Permanent Restricted		
FND.PGE.01 - Endowment Fund	110,447.84	
Total Permanent Restricted	110,447.84	
Temp. Restricted		
Building Funds		
FND.CAP.01 - Capital Campaign		
FND.CAP.02-Cap Cam Donations	1,765,469.45	
FND.CAP.03-Cap Cam Expense	-950,891.05	
Total FND.CAP.01 - Capital Campaign	814,578.40	
Total Building Funds	814,578.40	
Committee Funds		
COM.ADL.04 - Adult Programs 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	5,067.35	
UU the Vote	218.88	
Backpack Fund	50.87	
Racial Justice	823.52	
COM.SAC.04 - SAC Fund - Other	1,699.85	
Total COM.SAC.04 - SAC Fund	7,860.47	
COM.SUN.04 - Worship Comm Fund	63.77	
Total Committee Funds	10,085.16	
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 Discretionary Fund	3,256.82	
FND.HFH.02 - Casas de Luz	68,067.30	
FND.MIN.02 - Minister Discretionary 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 Collections (Generosity Sunday)	723.74	
FND.YOU.02 - Youth RE Fund	3,786.36	
Total Other Funds	101,158.87	
Reserves		
RES.ADT.01 - Audit Reserve	6,000.00	
RES.MSB.01 - Signing Bonus	6,196.46	
RES.AFR.01 - Appliance & Furniture	2,316.66	
RES.BAG.01 - B&G Reserve	4,908.28	

8:39 PM
01/20/21
Cash Basis

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of December 31, 2020

	<u>Dec 31, 20</u>	<u>Notes</u>
RES.GEN.01 - General Fund	6,793.51	
RES.SAB.01 - Minister Sabbatical	455.96	
RES.SAB.02 - DRE Sabbatical	1,976.81	
RES.SND.01 - Audio Visual Reserve	1,399.72	
Total Reserves	30,047.40	
Total Temp. Restricted	955,869.83	
Unrestricted Net Assets	26,661.04	
Net Income	21,765.90	
Total Equity	1,122,556.71	
TOTAL LIABILITIES & EQUITY	1,172,551.18	

NOTES:

1) Still working to book the accounts correctly through the end of the calendar year with the introduction of two new Vanguard accounts and all the transfers.

BYLAWS CHANGE ARTICLE X: NOMINATIONS (2) The Nominations Committee shall nominate three Voting Members, at least two of whom shall not be members of the Board, to serve as the Nominations Committee for the following year a two year term. There shall be an opportunity for nominations from the floor with the prior consent of the nominee. (3) The Nominations Committee shall be elected at the Congregational Meeting in January to a one-year term starting February 1 Annual Meeting. The term shall commence on the first day of July following the Annual Meeting