

Unitarian Universalist Fellowship of San Dieguito



Board Meeting Minutes - June 17, 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, D. Masser-Frye, Treasurer S. Miller

Guests: Kevin Burchby, Brenda Post, Hannah Carey, Matthew Turner, Julie Darling, Wenda Alvarez.

Staff: Alison ALG McLeod, Director of RE

June 9 2021 via email

Board reviewed the edited P&P 110

Motion to approve: Liora

Second to approve: Duane

ACTION: All Agreed

UUFSD Policy and Procedure Document

Policy ID: 110

Title: Officers' Responsibilities

Section 4: Election of Corporate Secretary and Treasurer

Current: The responsibilities of the Corporate Secretary are as follows: Establish that a quorum is present for Board meetings and Congregational meetings. Record the minutes of the Board meetings and Congregational meetings. Publish the minutes of these meetings after approval by the President.

Suggested: The responsibilities of the Corporate Secretary are as follows:

- Verify that a quorum is present for Board meetings and Congregational meetings.
- Record the minutes of all meetings of the Board of Directors and annual Congregational meetings.
- Request committee liaison reports from board members the week prior to monthly meetings. Collate liaison reports and provide the collated reports to all Board members prior to monthly meetings.
- List names and titles of all attendees in the Board meeting minutes.
- Extract and communicate key information from lengthy conversations and keep confidentiality of members within the minutes.
- Include the Committee, Staff, & Treasury reports to the Minutes as an addendum to the minutes

- Chalice Lighting/Check-in/Board Covenant
- Approval of May Meeting Minutes

Motion to approve: Diane

Second to approve: Duane

Action: All Agreed

- 8th Principle/Congregational Meeting Continuation - Speakers: Julia Darling/Hannah Carey
 1. Julia shared that there was a big reaction by the congregation in discussing the 8th principle
 2. Did everyone get the 8th principle toolkit? Answer: yes it was sent out to all members
 3. Social Justice Committee will provide another opportunity to discuss with the facilitation by the committee on right relations
 4. Offer meetings on Monday and Wednesday evening and Thursday afternoon just so we know how many meetings we need.
 5. Julia shared that she and Christie joined a meeting last night about the 8th principle
 6. Hannah provided the following:
<https://www.uua.org/uuagovernance/committees/article-ii-study-commission/charge>
 7. Will not be voted on in GA 2022 but we as a congregation can still support and vote for this new principle.

8. Hannah and Julia (Rev. Jo) have been trying to reach Paula Cole Jones to write something up for us to share with the congregation.
9. Sarah suggested voting to adopt the 8th principle for our congregation or to affirm the approval of the concept. (Sarah please edit this) Hopefully this can resolve the concerns.
10. Rev. Jo this is a grassroots effort and some congregations took it upon themselves to encourage this idea to grow.
11. The words seem to have the large concerns that seem to be stopping the essence of the 8th principle. It's the essence of what we are saying. People seem to be taking it literally.
12. Rich shared that people (Mark Tuller and others) believe that the 8th principle will be added as it. They are taking it literally.
13. Half the world is concrete/literal and people take things literally. Brenda did not understand what a "yes" vote was going to mean. This is a huge opportunity to understand what we are actually voting for. Is this just a vote of support? Let's just say that this is a vote to support.
14. Wenda suggests we just explain the process. It was called the 8th principle from the beginning and it's being called something that it isn't. It has been branded inaccurately. Explain what a yes vote means, what a no vote means.
15. There is a difference between support and adoption of this principle
16. Brenda suggests that folks need a clear picture of what they are committing to if you vote yes. What changes in our congregation if we vote yeas. Provide concrete examples.

Mark Tuller's mail to the Board

SUPER-QUORUM AND SUPERMAJORITY.

In ordinary parliamentary practice, a fundamental change to a polity requires a super-quorum and super-majority. Our own bylaws reflect this. To call a minister requires a super-quorum of 40% (not 20%), and an 80% super-majority, see Art VII Sec 2, and most incoming ministers insist on a majority over 90% to accept a call. The adoption of an 8th principle is more significant than any particular minister.

Why do I feel this way? Because this is not a simple vote, nor an inconsequential vote, nor an uncontroversial vote. We are being asked to vote on a fundamental change to our identity as UUs and members of UUFSD. We're being asked to add a new aspect to our spiritual constitution—the seven principles. It shouldn't be passed by a basic quorum and a simple majority, when it is evident that the proposal (in its current form) does not command the 85-95% membership support that ought to form the basis for any such major change in our spiritual constitution.

THE BOARD CAN AND SHOULD DESIGNATE THIS VOTE AS SUPER-MAJORITY.

This is part 2 of my post on super-quorum and supermajority. The Board under the bylaws may designate this vote as a super-majority, which I submit is right and proper given the gravity of what we are being asked to do. Art V, Sec 5:

"Action shall normally require approval by a simple majority of the Voting Members attending a Congregational at which a quorum is present. Upon the vote of five (5) members of the Board of Directors, certain issues may be designated as requiring approval by 75% of the Voting Members at a Congregational Meeting at which a quorum is present."

Motion: To keep the voting at the next congregational meeting to follow the 20% quorum and simple majority as set out in Article IV Sections 4 & 5 of the UUFSD Bylaws.

Motion: Duane

Second : Rich

Abstain: Sarah

Action: All Agreed

- Committee, Staff and Treasurer's Reports/Discussion
 - 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
- Bylaws update questions (Dale)
 - Nominating Committee (January and June revisions)
- Approval of P&P 411 - Sunday Services Location

UUFSD Policy and Procedure Document

Policy ID: 411

Title: Sunday Services Location

Date Approved: approved by the Board of Directors _____

Purpose

Holding Sunday Worship Services in our outdoor amphitheater is of high importance to our congregation. There are times, however, when due to weather or special requirements, services will be held in Founders Hall. The goal is always to ensure the safety and comfort of our Fellowship members, as well as protecting the electrical equipment. This procedure addresses the criteria for holding services indoors when warranted.

Policy

The decision regarding location of the Sunday Worship Service will be made **90 minutes before the service** by the AV Technician **in consultation with the Minister**. When there are two services, both will be held in the same location, as there is insufficient time to set up between services.

Procedure

While there will be unique situations that are not addressed by these criteria, these are the general guidelines. We can have the service outside if: 1) there is not dampness that can cause electrical hazards, wet seating, and unsafe walkways; 2) **it will be** at least 58°F (according to a weather app) one hour before the service; 3) there is not excessive mud or debris in the amphitheater; and 4) there is little to no chance of rain.

Additionally, there are occasional Sundays where the music or technical aspects of the service (such as need for screen projection) require that we are in Founders Hall. In these cases, **the Minister** or Music Director will notify the AV technician and Set-up staff in advance, and it will be announced in the newsletter. If there are questions, members and friends are asked to speak with a Board Member or the Minister, but not with other staff.

Motion to approve: Angie

Second to approve: Sarah

ACTION: All Agreed

- Masking regarding return to site:
 - Masking is not needed when on campus in the amphitheater. Masks are required when people are singing. Masks are necessary for those who are immunocompromised or they need to protect someone at home

Motion to approve: Move to have a sign at the greeter station that says that masks are required if you are not fully vaccinated or any time we are singing. Subject to change as conditions change. Sign at the entry of the parking lot and at the greeter station. Motion to approve: Angie

Second the motion: Dale

ACTION: All Agreed

ACTION: John Sherman will be notified by Angie

- “We Love Our Neighbors” signs
Irv installed a sign that he designed. It did not have board approval. Irv is co-chair of the design and review committee with Bob Quick. He is also chair of the communications committee. Do we want to say anything or do anything about this sign?
 - Duane suggests we should ask that we take it down and ensure that we follow through on the UUFSD policies.
 - This appears to be a conflict of interest since Irv is chair of both committees.

ACTION: Liora will write an email to Irv to ask that all signage should be reviewed by the Communications Committee. Additionally, since the board liaison to the Design and Review committee was not informed so it needs to come down and presented to the board. **(Dale should review this email before Liora sends)**

- Ordination of Eli Snider (Rev. Jo)
 - Rev. Jo explained what Eli Snider is requesting.
 - Duane suggested that we get a budget from Eli for what it would cost. Rev. Jo will let him know that the Board discussed it and what the entire event would cost.
 - If we move forward we can call a special congregational meeting if we can approve.
 - There is a possibility that the congregation might contribute to support this event.
- Information/documents/files for new board?
 - Dale will develop a dropbox file and put all of his notes to share with Liora
- Future Business
 - UUFSD Historic Records Task Force

Board Meeting Ended: 9:52 pm

Next Board Meeting: Retreat for new board and returning board members August 28, 2021

APPENDED TO THESE MINUTES:

- **Committee, Staff, Treasury Reports**
- **Financials - P&L May 2021**
- **Financials - BS May 2021**

UUFSD Committee, Staff & Treasury Reports June 2021

Buildings and Grounds (Dale)

- Stu Anderson is installing and prime coating 12 rotted boards on the bridge.
- Ed Mlakar and Chris Faller dismantled the retaining wall (again) in the Core area & pulled up the brick pavers to install 2 conduits to the kitchen building. One conduit will be for the A/V cat5e cable and the other conduit will enable us to have 120v behind the wall for future lighting.
- Betsy Gilpin has been clearing brush and watering plants.

Communications - (Liora) - nothing to report

Design Review - (Dale)

- Irv Himelblau put up two "We Love Our Neighbor" signs/banners; one on the kitchen building and one at the entry drive. There is a question of approval for the signs as well as the specific messaging. Coordination with the Communications Committee is in question as Irv chairs that committee and is Co-Chair of Design Review with Bob Quick.

Dream Builders (Dale)

- Refer to the Buildings & Grounds Committee (above) regarding installation of Cat5e cable to the Amphitheater.
- The cost to replace the main stair with concrete is prohibitive. An alternate approach; replacing all the treads with new wood treads and integral/flush-mounted non-slip metal nosings is being considered instead.
- A bid is being prepared for refurbishing of the kitchen building exterior with stucco to match the classrooms. It will also involve repair of any deteriorated framing and sheathing, improved exterior lighting, a new entry door, as well as installation of a pull down screen to replace the heavy wood door at the kitchen pass-through.
- The committee will be submitting a phasing/cost plan to the City of Solana Beach as part of the application for a revised CUP (Conditional Use Permit) to allow us to build out the Master Plan in phases.

Finance (Rich) - nothing to report

Kitchen (Duane) - Awaiting word from the Board to restart Coffee and Snacks.

Leadership Development (Angie)(Chair – Christie Turner)-nothing to report

Membership - (Duane) - UUFSD Orientation Class is scheduled for Wednesday, July 14th, from 7 - 8:30pm on Zoom

Nominating Committee - (Duane) - Thank you to the committee for the submission of new Board and Nominating Committee members. The Congregation accepted both slates by unanimous voting. Well done to Wenda Alvarez, Katherine Buffington, and Cheryl Close.

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

Personnel - (Dale)

- The medical insurance renewal is coming up this month with an August 1 effective date. We are working with our insurance broker (The Cutler Group, Inc. DBA ChurchWest Insurance Services) to find better coverage for Alison. Tracey will be continuing with the Kaiser Permanente Gold HMO coverage.

Policies and Procedures (Dale) - nothing to report

Religious Education - (Alison)

The Board Meeting with the RE Committee and my Good Officer went well. It was a difficult meeting because emotions and anxiety were high, but by the end of it, I felt like there was a great understanding and movement forward.

I am hoping that the Board this next year will set aside some time to look at and talk about strategies of how to bridge a generational gap between young families/ young adults and the long term members of the congregational leadership. There are aspects of systemic issues based around us having Fellowship roots. There are unique viewpoints that are still held today in regards to Fellowship identity which I believe undermines the success of our congregation.

I am convinced that if we begin to look at these systemic issues, that we can have not only open dialogue and a deeper understanding, but begin to really live into all the possibilities of our faith. I believe that this can happen.

The year is ending and California is opening up their restrictions. The students are so happy to be done with school and I am relieved that we have gotten through this time period without more loss of life. That is not to diminish the sadness and loss that everyone feels for the people we did lose. I miss those members very much and my heart grieves for the loved ones our members lost due to covid and other illnesses this year.

RE ended it's regular programming this past Sunday and our plans for this summer are as follows:

- There will be Childcare available each Sunday
- There will be a paid teacher on the playground each Sunday to supervise and make sure no one gets hurt. As soon as the Board gives the go ahead to everything, I can start signing up and asking parents to be on the playground as well.
- Do we have a specific day in which we are aiming to have all of our decisions made so I can schedule people?

The COA Sunday is this Sunday and I am excited for the students and excited that the congregation will get to know the youth a bit better. I am busy meeting individually with all of the students and brainstorming with them.

Bridging will be on the 27th during the Intergenerational Sharing. It will be a small group this year. I believe only 3 are graduating from high school.

I will be giving the sermon on July 4th. I am thinking it is going to be outside in the amphitheater? So I am working with Marshall and the Worship Associate will be Alisa.

After the 4th, I am looking forward to cutting down my hours to one day of work a week and taking some time off. There has been little to no time off for me since the interim minister Thomas and the onboarding of Jo. Thankfully Reverend Jo is encouraging me to take the time and recover. I am very grateful for this time.

During the summer I will be working on a new promotional video for the Lifespan Religious Education Program. With the unveiling of the new name, I felt like we really needed a 2-3 minute rebranding video which can then be split into 2 or 3 smaller videos to target specific age groups. I am hoping that this will be very successful and beautiful so it showcases the Fellowship and the RE program. Carolyn Appleton Knapp is a USC student and a film major. She has done many professional jobs for companies and internships doing short videos like this. I have hired her out of my discretionary account and from what we have discussed so far, it looks to be very promising.

Social Justice Action (Angie)

- Still no chair; Barbara Walker authorizing budget expenditures
UUFSD P&P requires SJA to have chair
Quarterly meeting to be held 6/19 3-5 pm in the Core area
BackPack Project - nothing new; Casas de Luz – training for sleeping cottage completed weekend 6/5 ;
Environmental Justice – Linda Pratt leading UUFSD in Interfaith Power & Light ;
- Generosity Sundays –needs coordinator when restarts; Helping Our Neighbors -continuing to support Encinitas Safe Parking

Stewardship (Rich) - nothing to report

Worship (Angie K/Mary Anne Trause/ Chris Bynes)

- Reopening planned for 6/27 with 10 am service live streamed from amphitheater Attendance since 1/17/21 – 5/9/21 counting both Zoom and YouTube views has averaged 93 with 63 being the low and 119 being the high; Average attendance has been declining in the last month as the average has been May 9 – June 6 has been 76

Minister Report

Happy May month! We are nearing the end of the church year and the time when less restrictions will be on us. The numbers are going down and vaccinations are up. Everyone is hopeful that soon we will be meeting in person once again.

I continued to teach the Preacher Within You class with 3 dedicated members attending. We were able to meet in person, socially distanced apart, and even gave the final sermons using the pulpit in the amphitheater. It was a wonderful opportunity for them to experience what doing their services this summer might feel like. For those who took the class, the option for first choices were given and I also then confirmed with clergy who had given their availability to fill those Sundays that were still available. We ended the month with all the Sundays filled with Guest Speakers and that is a relief for me as I will be gone much of the summer. Our International Workers service gained quite a bit of praise and that was wonderful to hear. Our Worship Associates met for the last time this congregational year and we began to complete the spreadsheet until September.

I attended 30 meetings this month plus the 3 Preacher Within You classes. I gave 3 evaluations to our 3 staff members and they are completed and on file. We held Staff meetings bi-monthly, I held bi-monthly meetings with the DRE one-on-one, and we held our last Sacred Circle Facilitators meeting for this church year. We had the beginnings of meetings with the Re-Opening Task Force and began to plan meeting in person for Sunday Services. I completed the Widening the Circle webinar that met with colleagues to discuss the study and the resulting book. We were able to begin meeting in person in some of the smaller committees and that was delightful.

We had a Zoom Pastoral Care Committee meeting and have a good team for pastoral care. However, we still are in need of a Chair, one who could actually be more administrative and could help with organizing need and scheduling, not necessarily one who would be doing pastoral care. I am hoping that soon this unique individual will be able to offer service to this committee. I had 4 pastoral care calls and visits this month that actually helped me to form stronger relationships with these congregants. I was able to meet via Zoom with my mentor and Spiritual Director also.

I did identify 2 members who agreed to be on the new Committee on Ministry and am searching for 2 more to replace the hard-working industrious Search and Committee on Ministry team that has been so hard at work the last 2 years. They have filled a wonderful and needed role for me.

We continued the work on the 8th Principle and I was able to attend the Racial Justice Task Force meeting this month. There may still be members with questions and the Task Force did a survey to register any needs or questions that members may have.

I came across a quote by President Franklin D. Roosevelt that I felt could help to unite our congregation.

“Competition has been shown to be useful up to a certain point and no further, but cooperation, which is the thing we must strive for today, begins where competition leaves off. Through this difficult month of planning a

budget and working with what money we do have, this quote could help us see that we are all working together for the same cause. Cooperation is indeed the thing we must strive for.”

We have a new year for the congregation beginning soon and that is exciting! This year will be better than ever!

Blessings to all of you,

Rev Jo

Personnel Committee:

- The medical insurance renewal is coming up this month with an August 1 effective date. We are working with our insurance broker (The Cutler Group, Inc. DBA ChurchWest Insurance Services) to find better coverage for Alison. Tracey will be continuing with the Kaiser Permanente Gold HMO coverage.

The Unitarian Universalist Fellowship of San Diego
Profit & Loss Budget vs. Actual
July 2020 through May 2021

	July 2020 - 2021	May	Annual Budget	\$ Remaining	92% thru Year % Budget Used
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		2,358.38	0.00	-2,358.38	100.0%
Fundraising - Other		-27.50		27.50	
Total Fundraising		2,330.88	8,000.00	5,669.12	29.14%
Investment Income					
Fees & Commissions		-481.22	0.00	481.22	100.0%
Interest & Dividends		8,645.29	0.00	-8,645.29	100.0%
Total Investment Income		8,164.07	0.00	-8,164.07	100.0%
Pledges					
REV.PLG.01 - Pledge Current Yr		328,849.92	312,748.00	-16,101.92	105.15%
Total Pledges		328,849.92	312,748.00	-16,101.92	105.15%
RE Program Income					
REV.REL.01 - RE Donations		424.90	1,000.00	575.10	42.49%
REV.REL.02 - COA/OWL Fees		0.00	200.00	200.00	0.0%
Total RE Program Income		424.90	1,200.00	775.10	35.41%
REV.MIS.04 - Misc Contributions		14,789.27	10,000.00	-4,789.27	147.89%
REV.SUN.01 - Sunday Collection		4,585.09	6,000.00	1,414.91	76.42%
Scripp Sales		325.30	200.00	-125.30	162.65%
Site Rental					
REV.SIT.01 - Sandy Hill		41,525.00	45,000.00	3,475.00	92.28%
REV.SIT.02 - Special Evnt Rent		-600.00	0.00	600.00	100.0%
Total Site Rental		40,925.00	45,000.00	4,075.00	90.94%
Total Revenues		400,394.43	383,148.00	-17,246.43	104.5%
Total Income		400,394.43	383,148.00	-17,246.43	104.5%
Gross Profit		400,394.43	383,148.00	-17,246.43	104.5%
Expense					
Administration Expenses					
OPS.ADM.01 - Postage		363.54	800.00	436.46	45.44%
OPS.ADM.02 - Office Supplies		921.43	2,000.00	1,078.57	46.07%
OPS.ADM.03 - Copier		6,661.04	7,200.00	538.96	92.51%
OPS.ADM.05 - Phone & Internet		2,467.81	2,900.00	432.19	85.1%
OPS.ADM.06 - Adm Mileage Exp		90.00	200.00	110.00	45.0%
OPS.ADM.07 - Misc Supplies		104.95	450.00	345.05	23.32%
OPS.ADM.09 - Miscellaneous		20.00		-20.00	
Total Administration Expenses		10,628.77	13,550.00	2,921.23	78.44%
Bank Service Charges		-97.81		97.81	
Board & Committee Expenses					
COM.BRD.03 - Board Exp		0.00	150.00	150.00	0.0%
COM.CNX.03 - Kitchen Exp		0.00	2,000.00	2,000.00	0.0%
COM.COM.03 - Communcations Exp		1,797.75	500.00	-1,297.75	359.55%
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		1,088.88	400.00	-688.88	272.22%

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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		1,693.90	3,000.00	1,306.10	56.46%
COM.SUN.03 - Worship Exp		2,231.76	4,800.00	2,568.24	46.5%
Total Board & Committee Expenses		6,812.29	12,200.00	5,387.71	55.84%
Denomination Expenses					
OPS.DEN.01 - UUA Dues		26,687.00	23,928.00	-2,759.00	111.53%
Total Denomination Expenses		26,687.00	23,928.00	-2,759.00	111.53%
Finance Expenses					
OPS.FIN.03 - Accounting Fees		7,958.00	9,000.00	1,042.00	88.42%
OPS.FIN.05 - Other Finance Exp		3,946.46	9,000.00	5,053.54	43.85%
OPS.FIN.06 - Credit Card Fees		1,807.59	1,350.00	-457.59	133.9%
Total Finance Expenses		13,712.05	19,350.00	5,637.95	70.86%
Payroll Expenses					
Congregational Administrator					
PER.OFF.01 - Admin Wages		35,392.16	38,550.00	3,157.84	91.81%
PER.OFF.02 - Admin UUA Pension		3,434.34	3,855.00	420.66	89.09%
PER.OFF.03 - ER Payroll Taxes		2,807.64	2,949.00	141.36	95.21%
PER.OFF.04 - Admin Medical		13,719.00	12,242.00	-1,477.00	112.07%
PER.OFF.05 - Admin Dental		300.00		-300.00	
PER.OFF.07 - Admin LTDLife Ins		479.74	651.00	171.26	73.69%
PER.OFF.08 - Admin Prof Exp		100.00	200.00	100.00	50.0%
Total Congregational Administrator		56,232.88	58,447.00	2,214.12	96.21%
Director of RE Expense					
PER.DRE.01 - DRE Wages		52,240.38	56,787.00	4,546.62	91.99%
PER.DRE.02 - DRE UUA Pension		5,034.84	5,679.00	644.16	88.66%
PER.DRE.03 - ER Payroll Taxes		3,817.43	4,344.00	526.57	87.88%
PER.DRE.04 - DRE Medical		6,346.83	6,736.00	389.17	94.22%
PER.DRE.07 - DRE LTDLife Ins		638.40	923.00	284.60	69.17%
PER.DRE.09 - DRE Prof Exp		941.47	2,500.00	1,558.53	37.66%
Total Director of RE Expense		69,019.35	76,969.00	7,949.65	89.67%
Minister Expense					
Minister Benefits					
PER.MIN.00 - in Lieu of FICA		5,250.20	7,267.00	2,016.80	72.25%
PER.MIN.02 - Minister Housing		37,755.79	35,000.00	-2,755.79	107.87%
PER.MIN.03 - Minister UUA Pens		8,404.58	9,500.00	1,095.42	88.47%
PER.MIN.04 - Minister Medical		4,626.39	3,149.00	-1,477.39	146.92%
PER.MIN.05 - Minister Dental		300.00	0.00	-300.00	100.0%
PER.MIN.07 - Mnster LTDLife Ins		1,541.98	1,714.00	172.02	89.96%
PER.MIN.08 - Minister Prof Exp		2,127.79	5,000.00	2,872.21	42.56%
Total Minister Benefits		60,006.73	61,630.00	1,623.27	97.37%
Minister Wages					
PER.MIN.01 - Minister Salary		48,292.66	60,000.00	11,707.34	80.49%
Total Minister Wages		48,292.66	60,000.00	11,707.34	80.49%
PER.MIN.10 - Moving Expenses		4,691.34	5,000.00	308.66	93.83%
Total Minister Expense		112,990.73	126,630.00	13,639.27	89.23%
Music Expenses					

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Choir Director					
PER.MUS.01 - Choir Dir Wage		22,131.90	22,200.00	68.10	99.69%
PER.MUS.03 - ER Payroll Tax		1,637.08	1,698.00	60.92	96.41%
PER.MUS.04 - Choir Dir Prof Exp		80.00	1,000.00	920.00	8.0%
Total Choir Director		23,848.98	24,898.00	1,049.02	95.79%
PER.MUS.11 - Accompanist		10,059.99	10,691.00	631.01	94.1%
Total Music Expenses		33,908.97	35,589.00	1,680.03	95.28%
PER.MIS.01 - Misc Personnel Exp		587.63	500.00	-87.63	117.53%
PER.SIT.07 - Worker's Comp Ins		2,253.00	1,923.00	-330.00	117.16%
Site Support Staff					
PER.SIT.01 - Childcare Wage		240.00	240.00	0.00	100.0%
PER.SIT.02 - Custodian		5,405.00	7,000.00	1,595.00	77.21%
PER.SIT.03 - Site Caretaker		225.00	3,000.00	2,775.00	7.5%
PER.SIT.09 - Sound Technician		17,662.50	18,000.00	337.50	98.13%
PER.SIT.11 - Lead Teach & Asst.		2,362.50	5,484.00	3,121.50	43.08%
PER.SIT.12 - ER Payroll Taxes		2,817.77	2,044.00	-773.77	137.86%
Total Site Support Staff		28,712.77	35,768.00	7,055.23	80.28%
Total Payroll Expenses		303,705.33	335,826.00	32,120.67	90.44%
Religious Exploration					
COM.OWL.03 - COA/OWL Exp		0.00	200.00	200.00	0.0%
COM.REL.03 - RE Program Exp		1,652.48	2,000.00	347.52	82.62%
Total Religious Exploration		1,652.48	2,200.00	547.52	75.11%
Reserve Expense Accounts					
RES.EXP.01 - Buildings & Ground		0.00	500.00	500.00	0.0%
RES.EXP.02 - Appliance & Furnit		193.94	0.00	-193.94	100.0%
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		193.94	4,500.00	4,306.06	4.31%
Site Operations					
OPS.SIT.01 - Property Insurance		4,621.00	4,356.00	-265.00	106.08%
OPS.SIT.02 - Real Estate Taxes		4,065.54	4,066.00	0.46	99.99%
OPS.SIT.03 - Gas & Electric		-29.75	300.00	329.75	-9.92%
OPS.SIT.04 - Solar Loans		2,201.64	4,405.00	2,203.36	49.98%
OPS.SIT.05 - Water		3,061.97	3,850.00	788.03	79.53%
OPS.SIT.07 - B&G Maintenance		7,785.84	8,000.00	214.16	97.32%
OPS.SIT.10 - Audio/Visual Exp		118.51	1,000.00	881.49	11.85%
Total Site Operations		21,824.75	25,977.00	4,152.25	84.02%
Total Expense		385,118.80	437,531.00	52,412.20	88.02%
Net Ordinary Income		15,275.63	-54,383.00	-69,658.63	-28.09%
Other Income/Expense					
Other Income					
Covid Grants		47,067.00			
Total Other Income		47,067.00			
Net Other Income		47,067.00			
Net Income		62,342.63	-54,383.00	116,725.63	-114.64%

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

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Union Bank Chkg	280,433.15
UUA Common Endowment Fund	120,730.17
Vanguard Cap. Camp. x2001	868,990.20
Vanguard Investment x6320	
Vanguard CDs	200,457.99
Vanguard Money Market	469,503.29
Vanguard VFSUX	302,148.05
Vanguard Investment x6320 - Other	-957,966.69
Total Vanguard Investment x6320	<u>14,142.64</u>
Total Checking/Savings	1,284,296.16
Accounts Receivable	
Accounts Receivable	-22,301.99
Capital Campaign Pledges	250.11
Total Accounts Receivable	<u>-22,051.88</u>
Other Current Assets	
Undeposited Funds	6,339.05
Total Other Current Assets	<u>6,339.05</u>
Total Current Assets	<u>1,268,583.33</u>
TOTAL ASSETS	<u><u>1,268,583.33</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	129.09
Total Accounts Payable	129.09
Other Current Liabilities	
Bonus' Payable	206.28
Payroll Liabilities	
LIA.PER.01 - Payroll Taxes	572.04
Medical Liability	-2,650.18
UUA Pension Liability	1,828.79
Total Payroll Liabilities	<u>-249.35</u>
Reimbursed Expenses	-1,063.99
Total Other Current Liabilities	<u>-1,107.06</u>
Total Current Liabilities	<u>-977.97</u>
Total Liabilities	-977.97
Equity	
Dividend Income	2,761.63

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

	<u>May 31, 21</u>
FND.SPG.01 - Spirit Grant Fund	
FND.SPG.02 - Initial Grant	100,000.00
FND.SPG.03 - D. of C. Wages	-14,400.00
FND.SPG.05 - D..of C. Benefits	-392.05
FND.SPG.07 - Membership Wages	-9,305.00
FND.SPG.08 - Membership P/R Tax	-545.38
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	-3,462.46
Total FND.SPG.01 - Spirit Grant Fund	<u>0.00</u>
Gains/Losses from Investments	8,096.12
Opening Balance Equity	-1,813.82
Permanent Restricted	
FND.PGE.01 - Endowment Fund	110,447.84
Total Permanent Restricted	<u>110,447.84</u>
Temp. Restricted	
Building Funds	
FND.CAP.01 - Capital Campaign	
FND.CAP.02-Cap Cam Donations	1,866,219.45
FND.CAP.03-Cap Cam Expense	-972,645.30
FND.CAP.01 - Capital Campaign - Other	-6,200.00
Total FND.CAP.01 - Capital Campaign	<u>887,374.15</u>
Total Building Funds	<u>887,374.15</u>
Committee Funds	
COM.ADL.04 - AdultPrograms Fund	168.20
COM.LIB.04 - Library Fund	782.72
COM.MUS.04 - Choir/Music Fund	1,261.80
COM.SAC.04 - SAC Fund	
Backpack Fund	-65.41
Helping our Neighbors	3,565.96
Racial Justice	295.49
UU the Vote	278.75
COM.SAC.04 - SAC Fund - Other	23.14
Total COM.SAC.04 - SAC Fund	<u>4,097.93</u>
COM.SUN.04 - Worship Comm Fund	-36.23
Total Committee Funds	<u>6,274.42</u>
Other Funds	
FND.COF.02 - Coffee Fund	995.43
FND.CON.02 - Concert Fund	3,072.47
FND.DBN.02 - DeBenneville Pines	3,774.51
FND.DRE.02 - DRE Discre. Fund	7,206.82
FND.HFH.02 - Casas de Luz	83,066.93

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

	<u>May 31, 21</u>
FND.MIN.02 - Min Discr Fund	1,627.61
FND.MWL.02 - Memorial Wall Fund	14,839.63
FND.REL.02 - RE Special Fund	150.00
FND.YOU.02 - Youth RE Fund	3,786.36
Total Other Funds	<u>118,519.76</u>
Reserves	
RES.ADT.01 - Audit Reserve	6,000.00
RES.AFR.01 - Appliance & Furn	715.88
RES.BAG.01 - B&G Reserve	4,908.28
RES.GEN.01 - General Fund	6,692.25
RES.MSB.01 - Signing Bonus	6,196.46
RES.SAB.01 - Ministr Sabbatical	455.96
RES.SAB.02 - DRE Sabbatical	1,976.81
RES.SND.01 - Audio Visual Res	5,666.56
Total Reserves	<u>32,612.20</u>
Total Temp. Restricted	<u>1,044,780.53</u>
Unrealized Gains & Losses	14,608.62
Unrestricted Net Assets	28,337.75
Net Income	62,342.63
Total Equity	<u>1,269,561.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,268,583.33</u></u>