



UUFSD Board of Directors Meeting
January 8, 2023 1:00 pm
Palmer Library

PRESENT:

Angie Knappenberger, President
Mary Anne Trause, Vice President
Livia Walsh, Secretary
Louise Garret
Liora Kian-Gutierrez
Cathy Leach-Phillips
Andi McLeod

Rev. Ellie Kilpatrick, Minister, non-voting (via zoom for part of meeting)
Sarah Miller, Treasurer, advisory non-voting

AGENDA

1. Approval of Board Meeting Minutes 2022-12- 21

DISCUSSION: The President asked the Board to address any conflict regarding stating the amounts of money for bonus distribution recorded in the minutes.

DECISION: The Board decided to delete references to the specific amounts staff positions had been awarded for bonuses and instead put these in Executive Session minutes. decided to keep the information confidential within the Board.

ACTION: Board meeting minutes from 2022-12-21 modified accordingly.
The 2022-12-21 Board Minutes were unanimously approved.

2. Week between Christmas and New Years as Free Vacation Week for Staff

DISCUSSION: The President noted that a decision must be made before June congregational meeting re vacation week between Christmas and New Year's, i.e. whether or not staff will be given this as a free week off. It is not listed in the Employee Manual as time off. The conflict arose as the current Congregational Administrator reported that she was verbally told by the Minister at the time of her employment more than 10 years that she could have that week off with pay.

ACTON: Issue to be put on future agenda tbd

3. Committee/Staff/Treasurer Reports

DECISION: Reports were unanimously accepted.

4. Input from January 8th forum

a) Draft Behavioral Covenant

The questions about why this is needed and about what some of the sentences mean confirm that the small group sessions Rev Ellie will be offering are needed.

b) Draft of ByLaw Changes

In response to comments made at the forum, several changes were made to the draft Board's 2022-12-11 version. These were:

- **Article III on Membership:**

Decision: Combine Sections 1 & 2 as follows:

Section 1: Becoming and Maintaining Voting Membership

Any person who is in agreement with the purposes of this Fellowship shall become a Voting Member 30 days after signing the membership form/book and making an annual contribution of record to the General Fund of UUFSD

- **Article IX on Committees and a new Article on Contracting Authority**

Discussion: We discussed some of the concerns voiced at the forum concerning these proposed changes (changing the title of Sunday Service Committee to Worship, not having the Board continue to approve committee Policy and Procedures, requiring all committees to get prior Board approval for any single expenditure over \$500, if guardrails regarding contract/purchasing authority is best handled in ByLaws or Policy & Procedures).

Decision: The Board unanimously agreed that we needed to slow down the Process regarding these issues. We will not consider any changes on these at the January Congregational Meeting.

Action: Rev Ellie will do a sermon on the meaning of the word “worship” and why the UUA supports using this term versus Sunday Services. Rev Ellie will create calendar for sessions re Behavioral Covenant, which she will facilitate with a Board member. The Board will coordinate with Rev Ellie to offer small group sessions small groups discussions over the next month regarding committee operations/oversight and fiduciary/contracting authority.

5. January 29th Congregational Meeting Preparation and Planning:

DECISION:

- Location and Time: Amphitheatre at 11:15 am
- Angie to post the meeting 2 weeks before in the newsletter and website
- Livia to ensure a quorum. Voting will be via hand gesture vs paper ballot
- State of Congregation to be given by either Rev Ellie or President
- RE chair to update status of the program and how many families are registered
- Dream Builders will update congregation on proposal for Administration building
- An amendment to ByLaw Article V Section VI to clarify that those attending a Congregational Meeting in real time via Zoom or other virtual platform will be considered “present”. It was agreed that there would have to be a process to confirm the identity of the person attending virtually and that a Board member would be at the zoom monitor to identify members and their vote. Angie to develop appropriate wording.

6. Board meeting with Dream Builders on Jan 24th at 10:00 am or Jan 25th at 1:00 pm depending on when Rev Ellie, Chris and/or John Luft are available.

ACTION: Angie to follow-up with above people and notify Board when the meeting is scheduled.

MEETING ENDED AT 3:43 pm

Minutes taken by Livia Walsh, Secretary

DOCUMENTS APPENDED TO THESE MINUTES:

- Committee Reports
- Financial Statements
P&L 2022-12-31 all accounts
BS 2022-12-31
- Revised Proposal for Amendments to ByLaws for January 29th Congregational Meeting

Committee, Staff & Treasury Reports - January 2023

Buildings and Grounds (Board Liaison - Angie Knappenberger)

Primary effort is mitigating fire hazard by taking pine needles and dead branches to the dumpster. A huge tree branch fell on the PineCones storage unit. No damage was done. Removing that all the cleaning up mud and sand on the pathways from all the rain will be the focus of the Work Party 1/7

Campus Safety and Security (Board Liaison - Sarah Miller)

No report

Communications (Board Liaison - Liora Kian-Gutierrez)

No report provided

Design Review (Board Liaison - Cathy Leach-Phillips)

New Bathroom signs for Sandy Hill (Mon - Fri usage) mounted on doors

Dream Builders (Board Liaison - Andi MacLeod)

1. Admin building quotes due January 19. Curbs (mandated by SBCC in order to undertake admin bldg project) have been completed. The cost was \$66k which includes city approval, design and build.

2. Temporary office planning and move will begin later in January after receiving the quotes.

3. Congregational Meeting Update changed to Feb 26.

a. It is important for Dream Builders to share more information about the Admin Building Project with the congregation over the next weeks and months.

b. The committee would recommend that the board make any decisions regarding the Admin Building project timing and cost rather than putting this project up to a vote, which would not be productive.

4. Policies and Procedures

a. Capital Campaign spending and contract agreements need a PNP to ensure proper controls.

b. Contracting agreement – work is underway by Sarah Miller

c. Capital Campaign Spending Procedure – work is underway by Chris Faller and Sarah Miller.

Draft to be completed in early January.

d. Recommended: the needed control of capital spending be covered in PNP and not included in the Bylaws.

5. Coastal Commission

a. Extension of our intent to issue a permit has been approved.

b. A mailing to the neighbors is required.

c. Admin building remodel has received an exemption allowing the project to proceed.

d. The remaining Master Plan projects require a completed design and submission to the Coastal Commission for full approval prior to receiving a permit.

6. Project Priority

a. In 2015 a project list was presented to the Fellowship. The top priority of the survey was amphitheater improvement.

b. The Admin Building remodel has been the focus of this committee in 2022 and moved to the next capital project for the following reasons:

- i. The condition of the building requires immediate work. It is no longer an acceptable work environment for our staff and volunteers.
- ii. The building structure is compromised due to extensive wood rot on all exterior surfaces.
- iii. The interior does not have proper heating, ventilation and AC.
- iv. The building is not properly insulated nor has energy efficient windows.
- v. The north side workspace floor is simply brick on dirt. No moisture barrier or proper floor.
- vi. The building has interior moisture issues throughout.
- vii. A bathroom is needed.

Meeting: Dream Builders

c. Building Permit

- i. Coastal Commission issued an exemption for the Admin Building remodel. No further approval needed.
- ii. City of Solana Beach (CoSB) building permit is pending approval. Initial plan review has been received with minimal changes.

7. Master Plan Projects

a. Coastal Commission: the remaining master plan elements, phases 2,3 and 4 must go through full design and submission process as a single project.

b. This would include:

- i. Phase 2 – parking lot (hammerhead) improvements
- ii. Phase 3 – amphitheater shade structure and accessibility features
- iii. Phase 4 – amphitheater kiosk

c. Actual construction of the phases can be time phased but the project must be submitted as one.

d. Current Capital Campaign Funds are not adequate to implement all phases.

8th (Eighth) Principle Journeying toward Wholeness (Board Liaison - Liora Kian-Gutierrez)

No report

Finance Committee (Board Liaison - Angie Knappenberger)

Kathryn Sturch, Chair, and Sarah Miller have reviewed several financial related P&Ps and the Board will be reviewing these for approval at our Feb meeting; Kathryn will contact our insurance company, Church Mutual, to see if we qualify for any discounts since we have installed so many security measures.

Fun & Fellowship (Board Liaison - Louise Lin Garrett)

Several people have said they will discuss new events to include participation in Fellowship events.

Thanksgiving Day and Christmas Day Luncheons were held at the Fellowship. The weather was so nice, the food was served and eaten on the patio under the canopy. The atmosphere of fellowship was as warm as the weather. There was a wide assortment of food brought by attendees which included turkeys and ham that were prepared in the Fellowship Kitchen.

Hot chocolate and coffee with an assortment of homemade cookies completed the Christmas Eve Service evening.

Kitchen (Board Liaison - Andi MacLeod))

The kitchen committee plans to meet in January to acquaint the committee with the new pnp and establish a brief training for all volunteers, and accountability guidelines for all who use the kitchen. New volunteers will be welcome to sign up on Sign Up Genius.

From Louise: Louise Garrett received a grant to purchase equipment for the kitchen. Some of the equipment will be on display in the Core area January 8, 2023. The equipment is to help furnish a place where Social Dinners and other functions can be prepared in the Fellowship Kitchen.

Leadership Development (Board Liaison - Andi MacLeod)

Nothing to report.

Library (Board Liaison - Cathy Leach-Phillips)

Did not meet in December. Chair - Robin Mitchell; Members: Kerry Traylor, Cathy L-P, Christie Turner, Kay Byrnes

Membership (Board Liaison -Liora Kian-Gutierrez)

Membership committee is planning on hosting a new member meeting on Sunday, January 8 after the service.

Music (Board Liaison - Cathy Leach-Phillips)

Upcoming Choir Sundays are 1/15 & 29, 2/12 & 26, 3/12 & 26, 4/16 & 30. (Choir will not be singing on Easter. Music Sunday is May 21st. (Is there anyone who needs to sign off on this date?) Chair: Jan Berlin; Members:

Nominating Committee (Board Liaison - Angie Knappenberger)

Nothing to report. Next meeting 1/13

Pastoral Care (Board Liaison - Livia Walsh)

The Committee has established the 1st Tuesday of the month at 1:00 for committee meetings with some flexibility as needed. A weekly newsletter article is now established to let people know ways to help with the pastoral care needs of the community.

Personnel (Board Liaison - Angie Knappenberger)

The UUFSD Employee Handbook indicates that Xmas and New Years Day are 2 of the 10 Holidays for our staff, but nothing about the week between Xmas and New Years. Once the Board clarifies if it is official policy that the office is closed during this week and what that means in terms of vacation time, the Chair will update the Handbook.

Planned Giving/Endowment (Board Liaison - Livia Walsh)

The committee chair will be reminding the congregation at the meeting on January 29th that the applications for an endowment fund grant will be open at the end of January through April 15th.

Policies and Procedures (Board Liaison - Livia Walsh)

No updates for January. The Communications Committee submitted its revised P&P in November but due to the Board's priorities it will be placed on the agenda for approval in February. Also, due to potential ByLaw changes affecting whether or not the Board will be required to approve committee P&Ps the review for updating other P&P's will be postponed by the Secretary until a later date.

Religious Education (Board Liaison - Liora Kian-Gutierrez)

- **RE Committee Meeting Minutes:** None, no meeting this month.
- **RE Search Committee:** originally scheduled for 8:00 am on Sunday 12/11/22 was postponed due to in-person service cancellation. New date TBD. **Childcare Worker position:** S.Hahm updated job posting to update the pay rate to \$18.00/hour in alignment with raised pay rate for other UUFSD minimum wage employees effective 1/1/2023. The UUFSD website has been updated. Denise (and Tracey) will post new info on Monday, 1/9/23.
- **Safe Congregation Task Force:** A. McCleod, C. Faller and S. Hahm met on 12/14/22 to set priorities. Next meeting TBD. (A. Fry has stepped off of this task force.)
- **RE Family Connection Events:**
 - **Game Night:** Scheduling for a monthly weeknight game night is in process.
 - **All Ages RE:** will continue with the first Sunday of February and March 2023.
- **RE Attendance Update:**

UUFSD RE 2021-2022 Complete						Y	Y	Y	Y	Y	NA	Y	Y	Y	Y	Y	NA	Y	
All Classes																			
				None	None														
Attendance		16	0	0	1	0	1	5	3	0	2	2	4	4	3	6	7	0	8
C = Combined Classes; NA , or InterG #								C				NA						NA	
#	Class	Registered?	01-01-23	12-25-22	12-18-22	12-11-22	12-04-22	11-27-22	11-20-22	11-13-22	11-06-22	10-30-22	10-23-22	10-16-22	10-09-22	10-02-22	09-25-22	09-18-22	09-11-22
1	Childcare	2	0	0	0	0	0	1	1	0	1	0	1	0	0	1	1	0	1
2	Pre K / Kindergarten	3	0	0	1	0	1	1	1	0	0	0	2	1	0	0	2	0	2
3	1st - 3rd Grade	5	0	0	0	0	0	1	1	0	1	1	1	2	2	3	3	0	4
4	4th - 6th Grade	5	0	0	0	0	0	2	0	0	0	1	0	1	1	2	1	0	1
5	JRUU: 7th - 8th Grade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	YRUU: 9th - 12th	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Safe Congregation for Youth and Children (Board Liaison - Andi MacLeod)

The committee met in December and decided to ask our insurance company and Camp de Benneville whether they have written any PNPs to satisfy the AB506 requirements for those who work with children. Camp de Benneville hasn't done that yet, may have one in hand later in the year. The reply from Church Mutual is pending.

Social Justice Action (Board Liaison - Andi MacLeod)

Our Fellowship will participate in the Interfaith Shelter Network Program in person this year after two years off due to Covid-19. We will partner with St. James Catholic Church in Solana Beach, as we have for years, in providing shelter and food to individuals and families without homes. The guests will spend the nights at St. James for two weeks. UUFSD volunteers will provide overnight hosts and meals for the second week which runs from January 29 until February 5.

Staff (Board Liaison - Mary Anne Trause).

I met with Tracey on 12/20/22 and we developed a training plan for Denise, identifying the clusters of skills/information she needed and how she would get them. I sent a copy to Denise. The three of us will meet again on 1/11/23 to assess where Denise is and how to proceed.

Next staff meeting is 1/11/23. Joe cannot be there due to other commitments so Byrht agreed to come in to answer AV-TV questions.

Stewardship (Board Liaison - Angie Knappenberger)

The Art Fair brought in \$1200, down from \$2000 last year. There were fewer people selling art (7 down from 12) and less buying. Chair feels it is a great venue for people to mix and mingle and see what others are doing, but likely to become less of a money-maker going forward. Betsy tried bringing in some other artist friends from outside UUFSD, but they all wanted a bigger venue. Stewardship will meet this month to finalize plans for the pledge drive in March and Auction in May.

Worship (Board Liaison - Cathy Leach-Phillips)

Successful Christmas Eve Service. Report coming next month on what it takes to light the Amphitheater, including equipment, how many volunteers needed, etc. Chris Brynes and team continue to tweak the Worship Associate script based on feedback, particularly shortening parts of the Sunday service. Co-Chairs: Chris Brynes and MaryAnne Trause; Members: Livia Walsh, Rev ELLie, Cathy L-P; and Lisa Shaffer

STAFF REPORTS

ADMINISTRATOR'S REPORT TO THE BOARD – JANUARY 2023

MEMBERSHIP STATISTICS

Voting members: 161
Members emeritus: 3
Pledging friends: 11
Friends: 37

01/03/2023 - Total of members, members emeritus, pledging friends and friends: 212

SUNDAY ATTENDANCE

Date	In Person	On Zoom	On YouTube	Total
12/11/2022	15 people in Hall	41	52	108
12/18/2022	60 people	15	10	85

MEMBERSHIP CHANGES

No membership changes this week.

OFFICE SCHEDULE AND ATTENDANCE NUMBERS

Sarah is out sick today so we were unable to get numbers for December 24th or January 1st. We will have those in person attendance numbers in next month's report.

NEW ADMINISTRATOR

Denise Clark is fully absorbed in training. She's doing a fantastic job.

On that note, let me take the opportunity to bid the Board farewell and thank you. I won't be a complete stranger, I promise!

Respectfully submitted,

Tracey Weiss, Congregational Administrator

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

	Jul 2022 - Dec 2022	Annual Budget	\$ Over/Under Budget	50% of Year % of Budget
Ordinary Income/Expense				
Income				
Revenues				
Pledges				
REV.PLG.01 - Pledge Income	225,771.39	304,000.00	-78,228.61	74.27%
Total Pledges	225,771.39	304,000.00	-78,228.61	74.27%
Site Rental				
REV.SIT.01 - Sandy Hill	24,020.28	49,200.00	-25,179.72	48.82%
REV.SIT.02 - Special Event	2,550.00	3,000.00	-450.00	85.0%
Total Site Rental	26,570.28	52,200.00	-25,629.72	50.9%
Fundraising				
REV.AUC.01 - Auction	900.00	13,000.00	-12,100.00	6.92%
REV.FDR.02 - Other	907.00	2,000.00	-1,093.00	45.35%
Total Fundraising	1,807.00	15,000.00	-13,193.00	12.05%
Contributions to General Fund				
REV.SUN.01 - Sunday Collection	5,897.71	9,000.00	-3,102.29	65.53%
REV.MIS.01 - Scripp Sales	210.53	300.00	-89.47	70.18%
REV.MIS.02 - Other	9,805.78	5,000.00	4,805.78	196.12%
Total Contributions to General Fund	15,914.02	14,300.00	1,614.02	111.29%
Contributions to Programs				
REV.FNF.01 - Fun & Fellowship	509.89	0.00	509.89	100.0%
REV.SAC.01 - Social Action	1,005.00	0.00	1,005.00	100.0%
Total Contributions to Programs	1,514.89	0.00	1,514.89	100.0%
Contributions to Other Funds				
REV.END.01 - Endowment Fund	10,320.07			
REV.CAP.01 - Capital Fund	22,000.00			
REV.CDL.01 - Casas de Luz	76,695.10			
REV.CON.01 - Concert Fund	1,128.54			
REV.LIB.01 - Library Fund	141.01			
REV.MWL.01 - Memorial Wall Fund	900.00			
REV.SPC.01 - Special Collection	2,649.34			
Total Contributions to Other Funds	113,834.06			
Investment Income				
UUCEF Realized Gains & Losses	-5,637.18			
Vanguard Interest & Dividends	6,050.68			
Total Investment Income	413.50			
Total Revenues	385,825.14	385,500.00	325.14	100.08%
Total Income	385,825.14	385,500.00	325.14	100.08%
Gross Profit	385,825.14	385,500.00	325.14	100.08%
Expense				
Operations Expenses				
Office				
OPS.OFF.01 - Postage	161.34	400.00	-238.66	40.34%
OPS.OFF.02 - Office Supplies	705.57	1,500.00	-794.43	47.04%
OPS.OFF.03 - Copier	3,875.76	7,400.00	-3,524.24	52.38%
OPS.OFF.04 - eSubscriptions	959.96	2,500.00	-1,540.04	38.4%
OPS.OFF.05 - Phone & Internet	1,675.32	3,000.00	-1,324.68	55.84%
OPS.OFF.06 - Adm Mileage Exp	33.75	100.00	-66.25	33.75%
OPS.OFF.07 - Other Expenses	166.36	300.00	-133.64	55.45%

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

	Jul 2022 - Dec 2022	Annual Budget	\$ Over/Under Budget	50% of Year % of Budget
Total Office	7,578.06	15,200.00	-7,621.94	49.86%
Finance				
OPS.FIN.01 - Accounting Fees	4,680.00	10,560.00	-5,880.00	44.32%
OPS.FIN.02 - Credit Card Fees	580.77	1,500.00	-919.23	38.72%
OPS.FIN.03 - Bank Fees	9.00	240.00	-231.00	3.75%
OPS.FIN.04 - Other Expenses	199.50	1,000.00	-800.50	19.95%
Total Finance	5,469.27	13,300.00	-7,830.73	41.12%
Site				
OPS.SIT.01 - Property Insurance	0.00	6,000.00	-6,000.00	0.0%
OPS.SIT.02 - Real Estate Taxes	2,032.77	4,100.00	-2,067.23	49.58%
OPS.SIT.03 - Gas & Electric	-159.88	100.00	-259.88	-159.88%
OPS.SIT.04 - Water	1,446.94	3,500.00	-2,053.06	41.34%
OPS.SIT.07 - B&G Maintenance	5,591.69	10,000.00	-4,408.31	55.92%
Total Site	8,911.52	23,700.00	-14,788.48	37.6%
Total Operations Expenses	21,958.85	52,200.00	-30,241.15	42.07%
Denomination Expenses				
OPS.DEN.01 - UUA Dues	0.00	1,000.00	-1,000.00	0.0%
Total Denomination Expenses	0.00	1,000.00	-1,000.00	0.0%
Committee Expenses				
COM.BRD.03 - Board Exp	0.00	200.00	-200.00	0.0%
COM.COM.03 - Communcations Exp	50.00	500.00	-450.00	10.0%
COM.FND.03 - Fundraising Exp	0.00	500.00	-500.00	0.0%
COM.MEM.03 - Membership Exp	0.00	200.00	-200.00	0.0%
COM.PCC.03 - Pastoral Care Exp	0.00	200.00	-200.00	0.0%
COM.PGC.03 - Planned Giving Exp	0.00	200.00	-200.00	0.0%
COM.RRC.03 - RightRelations Exp	0.00	1,000.00	-1,000.00	0.0%
COM.SUN.03 - Worship Exp	1,850.00	3,200.00	-1,350.00	57.81%
Total Committee Expenses	1,900.00	6,000.00	-4,100.00	31.67%
Program Expenses				
EXP.FNF.03 - Fun&Fellowship Exp	941.42	1,000.00	-58.58	94.14%
EXP.MUS.03 - Music Program Exp	247.11	2,000.00	-1,752.89	12.36%
EXP.REL.03 - RE Program Exp	0.00	1,000.00	-1,000.00	0.0%
EXP.SAC.03 - Social Action Exp	1,582.98	1,000.00	582.98	158.3%
Total Program Expenses	2,771.51	5,000.00	-2,228.49	55.43%
Other Fund Expenses				
EXP.OES-03 - CalOES Fund Exp	65,227.94			
EXP.CAP.03 - Capital Fund Exp	31,107.57			
EXP.CDL.03 - Casas de Luz Exp	38,090.26			
EXP.CON.03 - Concert Exp	631.86			
EXP.MWL.03 - Memorial Wall Exp	81.56			
EXP.SPC.03 - Special Coll Exp	4,059.28			
Total Other Fund Expenses	139,198.47			
Payroll Expenses				
Minister Expenses				
PER.MIN.00 - MIN Housing	19,158.80	62,266.00	-43,107.20	30.77%
PER.MIN.02 - MIN UUA Pension	2,197.48	6,227.00	-4,029.52	35.29%
PER.MIN.03 - in Lieu of FICA	1,465.68	4,763.00	-3,297.32	30.77%
PER.MIN.07 - MIN LTDLife Ins	333.15	1,000.00	-666.85	33.32%
PER.MIN.08 - MIN Prof Exp	0.00	8,000.00	-8,000.00	0.0%

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

	Jul 2022 - Dec 2022	Annual Budget	\$ Over/Under Budget	50% of Year % of Budget
PER.MIN.10 - Moving Expenses	0.00	5,000.00	-5,000.00	0.0%
Total Minister Expenses	23,155.11	87,256.00	-64,100.89	26.54%
DRE Expenses				
PER.DRE.01 - DRE Wages	0.00	16,500.00	-16,500.00	0.0%
PER.DRE.03 - ER Payroll Taxes	0.00	1,262.00	-1,262.00	0.0%
PER.DRE.04 - DRE Medical	-233.70	0.00	-233.70	100.0%
Total DRE Expenses	-233.70	17,762.00	-17,995.70	-1.32%
Administrator Expenses				
PER.ADM.01 - ADM Wages	23,844.88	56,420.00	-32,575.12	42.26%
PER.ADM.02 - ADM UUA Pension	1,927.38	5,642.00	-3,714.62	34.16%
PER.ADM.03 - ER Payroll Taxes	1,408.15	4,316.00	-2,907.85	32.63%
PER.ADM.04 - ADM Medical	6,121.20	11,284.00	-5,162.80	54.25%
PER.ADM.07 - ADM LTDLife Ins	401.16	0.00	401.16	100.0%
Total Administrator Expenses	33,702.77	77,662.00	-43,959.23	43.4%
Music Program Expenses				
Choir Director				
PER.MUS.01 - Choir Dir Wages	4,482.66	16,500.00	-12,017.34	27.17%
PER.MUS.03 - ER Payroll Tax	161.71	1,262.00	-1,100.29	12.81%
Total Choir Director	4,644.37	17,762.00	-13,117.63	26.15%
Accompanist				
PER.MUS.11 - Accompanist Wages	5,475.02	10,830.00	-5,354.98	50.55%
PER.MUS.12 - Accompanist PR Tax	191.19	828.00	-636.81	23.09%
Total Accompanist	5,666.21	11,658.00	-5,991.79	48.6%
Total Music Program Expenses	10,310.58	29,420.00	-19,109.42	35.05%
Site Support Staff Expenses				
PER.SIT.01 - Childcare	0.00	2,020.00	-2,020.00	0.0%
PER.SIT.02 - Custodian	4,467.50	8,710.00	-4,242.50	51.29%
PER.SIT.03 - Site Caretaker	3,791.25	4,200.00	-408.75	90.27%
PER.SIT.09 - AV Specialist	8,587.50	16,250.00	-7,662.50	52.85%
PER.SIT.10 - AV Assistant	0.00	2,125.00	-2,125.00	0.0%
PER.SIT.12 - ER Payroll Taxes	2,062.78	1,882.00	180.78	109.61%
Total Site Support Staff Expenses	18,909.03	35,187.00	-16,277.97	53.74%
PER.MIS.01 - Worker's Comp Ins	1,133.00	2,250.00	-1,117.00	50.36%
PER.MIS.02 - Other Personnel Exp	607.25	500.00	107.25	121.45%
Payroll Expenses - Other	26.25			
Total Payroll Expenses	87,610.29	250,037.00	-162,426.71	35.04%
Total Expense	253,439.12	314,237.00	-60,797.88	80.65%
Net Ordinary Income	132,386.02	71,263.00	61,123.02	185.77%
Other Income/Expense				
Other Expense				
Board Approved Expenses	2,477.57			
Total Other Expense	2,477.57			
Net Other Income	-2,477.57			
Net Income	129,908.45	71,263.00	58,645.45	182.29%

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

	<u>Jul 2022 - Dec 2022</u>	<u>Annual Budget</u>	<u>\$ Over/Under Budget</u>	<u>50% of Year % of Budget</u>
OTHER BUDGETED LINE ITEMS				
Other Expense				
LIABILITIES				
LIA.OPS.01 - Solar Loans	2,202.50	4,405.00	-2,202.50	50.0%
BOARD DESIGNATED RESERVES				
RES.SIT.01 - Facilities Reserve	0.00	15,000.00	-15,000.00	0.0%
RES.OPS.01 - Operations Reserve	0.00	10,000.00	-10,000.00	0.0%
Total Other Expenses	<u>2,202.50</u>	<u>29,405.00</u>	<u>-27,202.50</u>	<u>7.49%</u>
Recalculated Net Income	<u>127,705.95</u>	<u>41,858.00</u>	<u>85,847.95</u>	

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Union Bank Chkg	403,088.99
Total Checking/Savings	403,088.99
Accounts Receivable	
Accounts Receivable	-12,000.00
Total Accounts Receivable	-12,000.00
Other Current Assets	
Undeposited Funds	5,888.33
Total Other Current Assets	5,888.33
Total Current Assets	396,977.32
Other Assets	
Investments	
UUCEF - Endowment Fund	111,568.22
UUCEF - Endowment Fund - Music	10,000.00
Vanguard x2001-Capital Campaign	815,729.88
Total Investments	937,298.10
Total Other Assets	937,298.10
TOTAL ASSETS	1,334,275.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Union Bank CC	1,122.56
Total Credit Cards	1,122.56
Other Current Liabilities	
Bonus' Payable	245.01
Payroll Liabilities	
LIA.PER.01 - Payroll Taxes	561.92
LIA.PER.02 - UUA Pension	1,107.36
LIA.PER.03 - Medical Insurance	-5,165.59
Payroll Liabilities - Other	480.00
Total Payroll Liabilities	-3,016.31
Total Other Current Liabilities	-2,771.30
Total Current Liabilities	-1,648.74
Long Term Liabilities	
Long Term Liabilities	
LIA.OPS.01 - Solar Loans	16,185.24
Total Long Term Liabilities	16,185.24
Total Long Term Liabilities	16,185.24
Total Liabilities	14,536.50

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of December 31, 2022

	Dec 31, 22
Equity	
Unrealized Gains&Losses	
Unrealized Gains&Losses Vangrd	-4,244.26
Unrealized Gains&Losses UUCEF	-23,359.31
Total Unrealized Gains&Losses	-27,603.57
Permanent Restricted	
FND.END.01 - Endowment Fund	117,205.40
Total Permanent Restricted	117,205.40
Temp. Restricted	
Building Funds	
FND.CAP.01 - Capital Campaign	882,556.61
Total Building Funds	882,556.61
Program Funds	
FND.FNF.04 - Fun&Fellowship Fnd	1,202.95
FND.MUS.04 - Music Fund	407.85
FND.REL.04 - RE Fund	1,318.20
FND.SAC.04 - SAC Fund	
Garden Fund	55.76
Helping our Neighbors	2,850.70
UU the Vote	1,274.75
Total FND.SAC.04 - SAC Fund	4,181.21
Total Program Funds	7,110.21
Other Funds	
FND.CDL.04 - Casas de Luz Fund	71,268.13
FND.CON.04 - Concert Fund	3,072.47
FND.DBN.04 - DeBenneville Fund	3,675.60
FND.LIB.04 - Library Fund	903.72
FND.MWL.04 - Memorial Wall Fund	15,911.26
FND.MIN.04 - Minister Disc Fund	7,862.32
Total Other Funds	102,693.50
Board Designated Reserves	
RES.MIN.01 - Minister Reserve	12,765.93
RES.SIT.01 - Facilities Reserve	27,789.75
RES.OPS.01 - Operations Reserve	6,812.33
Total Board Designated Reserves	47,368.01
Total Temp. Restricted	1,039,728.33
Unrestricted Net Assets	60,500.31
Net Income	129,908.45
Total Equity	1,319,738.92
TOTAL LIABILITIES & EQUITY	1,334,275.42

PROPOSED BYLAW CHANGES

The following amendments of our Bylaws will be voted on at our January 29th Congregational Meeting:

ARTICLE III: MEMBERSHIP

SECTION 1: ~~TO BECOME A VOTING MEMBER~~ — BECOMING and MAINTAINING VOTING MEMBERSHIP

Any person who is in agreement with the purposes of this Fellowship shall become a Voting Member 30 days after signing the membership form/book and making an annual contribution of record to the General Fund of UUFSD~~by satisfying the requirements of Section 2, VOTING MEMBERSHIP. The Corporate Secretary shall keep a current list of Voting Members.~~

~~SECTION 2: VOTING MEMBERSHIP~~

~~— A Voting Member shall be one who financially supports the Fellowship by an annual contribution of record of an amount that is at least sufficient to cover the costs of membership in the UUA (Unitarian Universalist Association) and PSWD (Pacific Southwest District), and all mailings to members. This minimum contribution will be calculated by the Finance Committee and approved by the Board of Directors. This requirement may be waived by the Minister or by the Board President if there are special circumstances. The Corporate Secretary shall keep a current list of Voting Members.~~

SECTION 2~~3~~: INACTIVE MEMBERSHIP

(1) Changing membership status from Voting to Inactive:
An Inactive Member is one who does not meet the requirements of Voting Membership as set forth in Sections 1 and 2 above. The procedure for determining and notifying members of change in membership status is outlined in the Inactive Member Policy & Procedure. An inactive member shall have none of the rights, privileges and benefits of Voting Membership.

(2) Removal from Inactive Membership:
After two years of Inactive status, a member who has not sought to regain voting status ~~responded in a satisfactory way (such as by pledging or requesting a waiver or submitting a letter of resignation)~~ will be changed from Inactive to Resigned status.

~~SECTION 4: MEMBERS EMERITUS~~

~~— Following a vote of acceptance by the Board of Directors, a Voting Member of long standing with a history of service to the Fellowship may become a Member Emeritus. A Member Emeritus shall receive the Fellowship newsletter and other important mailings at no cost and shall be entitled to all the rights and privileges of membership except for that of voting. A Member Emeritus shall not be subject to the requirement of a minimum pledge.~~

SECTION 3~~5~~: RESIGNATION FROM MEMBERSHIP

Members may terminate their membership in the Fellowship by written resignation.

SECTION ~~4-6~~: REINSTATEMENT

An Inactive Member or a Voting Member who has resigned may be reinstated to Voting Member status 30 days after request and certification by the Minister or Board President to the Board of Directors that the member has met the Voting Member requirement. ~~_or has had this requirement waived.~~

SECTION ~~5-7~~: REPORT OF MEMBERSHIP TO UUA

The number of members reported annually to the UUA by the Corporate Secretary shall be the number of Voting Members.

ARTICLE V: CONGREGATIONAL MEETINGS

SECTION 6: ~~ABSENTEE~~-VOTING

Most congregational meeting votes require the member to be present to vote. "Members attending in real time via an approved virtual platform in which their identity can be confirmed will be considered present." Absentee voting is permitted only for a vote to call a new minister. Members must submit their intent to submit an absentee vote to the Board in advance of the meeting

ARTICLE VI: BOARD OF DIRECTORS

SECTION 3: ELECTION AND TERM OF OFFICE

At the Annual Meeting, Directors shall be elected for a three-year term to replace those who have completed their terms. Upon completing a three-year term, a person shall be eligible to be elected again only after a minimum of one year has elapsed. The terms of Directors shall commence on the first day of July following the Annual Meeting

A person appointed to fill a vacancy shall serve until the next Annual Meeting at which time elections shall be held to fulfill the remainder of the term. A Director who has served less than a full three-year term shall be eligible to be elected to a three-year term without a one-year break.

~~Directorships expiring or being vacated in January, 2014 and January, 2015, shall instead expire June 2014 and 2015, respectively. In order to avoid the disruption to the Board which occurs when four of seven Directors are replaced in one year, in 2015, two of the four Directors being elected will each serve one year terms. The other two will serve three year terms. Beginning in 2016, all All~~ Directors will be elected to serve full three-year terms in staggered years.