

UUFSD Board of Directors Meeting
April 9, 2023
Palmer Library 11:30 am

BOARD MEMBERS PRESENT:

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

Reverend Ellie Kilpatrick, non-voting

GUESTS:

Kathryn Sturch representing the Finance Committee for budget review
Wenda Alvarez, observer
Charles Mayfield, observer

Chalice Lighting & Chalice Reading

Reading of the Board Covenant

1. **TOPIC: Approval of Board Meeting Minutes from 2023-03-12**
All agreed to approve the minutes completed via Google Poll.

2. **TOPIC: Committee/Staff/Treasurer Reports**
Did not discuss consolidation of funds as the Treasurer was not present.

DECISION: All agreed to accept the committee, treasurer and staff reports.

3. **TOPIC: Review of Draft Budget for 2023-2024 from Finance Committee**

DISCUSSION: Using a projected figure of \$328,000; we budget 95% of our pledge income therefore budgeting for approx. \$312,000. Rev Ellie noted that we have received 100% of our pledge income for the last 3 years.

According to Kathryn there are no clear goals regarding Ministerial reserves (for search or sabbatical). Kathryn suggests that we fund reserves if there is a financial surplus.

A proposal to increase the Director of Religious Education hours from 15 to 20 hours was addressed. If the position is increased to 20 hours per week and is an exempt position the salary range will increase to \$31/hour with additional cost for benefits. The only way to not have a budget deficit is to further decrease the amount we pay of our UUA dues. However, it was unclear if the position is for 44 vs. 52 weeks per year if benefits are required.

DECISION: There was consensus by the Board that we consider a 20 hour/week DRE position proposed for FY 2023-24 budget. Due to time constraints this item as well as the budget will be further discussed at the Board meeting scheduled for April 25th at 11 am.

The Board plans to schedule a Q&A Congregational Forum to discuss a draft of the projected budget after the service on May 7th.

ACTION: Angie to advise Denise of the proposed Budget forum for May 7th for scheduling purposes. **DONE**

DISCUSSION: The AV Assistant has not yet submitted his hours for this year so they haven't been recorded as an expenditure for the year thus far. Also discussed need to clarify how many set up people are assigned on Sundays as occasionally there are two present versus one.

ACTION: Mary Anne to follow up with Byrht and set-up crew at next week's staff meeting.

4. TOPIC: Job Description for Director of Religious Education position; Increasing the hours for this position from 15 to 20 hours per week for 44 weeks.

DISCUSSION: The Board Liaison to the Religious Education Committee noted that trying to recruit someone for this position has been challenging at 15 hours/week. Recruiting for a 20 hour/week position is more viable. Reverend Ellie suggested that the title and job description should be RE to include adults (Life Span) vs. youth and child focus. While many agreed with the need for this it didn't seem possible in a 20 hour/week position.

Alisa Guralnick, UUFSD'S HR expert, reviewed the proposed job description and offered suggestions to clarify the DRE position.

DECISION: Due to time constraints and need for further research this issue will be further discussed at the April 25th Board meeting.

ACTION: The Board President will inquire regarding benefits for the DRE position at 44 weeks. **DONE**

The Board Liaison will forward the suggestions to the Chair of RE and copy Rev. Ellie to review the modifications suggested for the position and posting of the position will occur after the April 25th Board meeting. **DONE**

5. TOPIC: RFP for Design/Construction package for West end permit - Update

This item was not discussed due to time constraints.

6. TOPIC: Behavioral Covenant (BC)

DISCUSSION: As the Board had not had an opportunity to fully review and discuss the BC it was suggested that when Rev Ellie facilitates the 3 congregational feedback sessions regarding the BC that she not state that the Board has approved the BC. Rev Ellie stated that her intention will be to invite feedback from the Fellowship which will be later discussed by the Board. Also, it was suggested that if Rev Ellie and the Board feel there hasn't been enough time to review the BC, the vote to officially accept it in the June Congregational meeting will be postponed. There was also a discussion about the Board having time to further discuss the BC before Rev Ellie offers the sessions, the first one is scheduled this week. Rev Ellie is offering one of the sessions on Sunday April 23rd after the service to accommodate those who work during the week.

DECISION: Board members are encouraged to attend one of the sessions. It was decided that it was unnecessary for the Board to have the discussion about the BC before the congregations' sessions with Rev. Ellie. Further discussion is planned at the Board meeting in May.

ACTION: None

7. TOPIC: AV Needs

Immediate needs /Longer term needs

This item was not discussed due to time constraints.

8. TOPIC: Proposal to Hire Property Steward

This item was not discussed due to time constraints.

9. TOPIC: P&P for Pastoral Care

This item was not discussed due to time constraints.

10. TOPIC: Outstanding Action Items

This item was not discussed due to time constraints.

11. TOPIC: New date for Governance Discussion

This item was not discussed due to time constraints.

BOARD ACTIONS COMPLETED VIA GOOGLE POLL

Approval of Board Meeting Minutes 2023-03-12

APPENDED to the MINUTES:

- Committee and Staff Reports - April
- Financials:
 - P&L 2023-03-31
 - BS 2023-03-31

IMPORTANT UPCOMING DATES:

April 25th Board Meeting 11:00 a.m. Library

May 7th Board Meeting 11:30 am Library

May 7th Congregational Forum to discuss proposed budget

May 31st Mailing to congregation on Annual Meeting/Budget

June 4th Board Meeting 11:30 am Library

June 11th Congregational Meeting 11:30 am. Founders Hall/Amphitheater

Minutes taken and submitted by Livia Walsh, Secretary

UUFSD Committee, Staff & Treasury Reports - APRIL 2023

Buildings and Grounds (Board Liaison - Angie Knappenberger)

Getting final quotes to paint Founders Hall. Estimates are \$8-10K. Committee only has \$1500 left so the Board will need to authorize additional funds if this is to be done in this fiscal year. Hand grips for all toilets have been installed in all the restrooms. Looking for vendors regarding a handrail between Founders Hall and the amphitheater walkway.

Dream Builders (Board Liaison - Andi MacLeod)

In response to the Board's request to begin a search and timeline to hire a design team for the remainder of the capital campaign phases, Jon Luft has prepared a draft RFP. A meeting was held April 4, to review this draft with Jon Luft, Dale Gottdank, Chris Faller, Andi MacLeod, and Angie Knappenberger. A topic of discussion was reviewing the Domus package to see which of the original components might be outdated, unnecessary, or unwanted in order to reduce the scope of the work to something the Fellowship can afford. This should be done before going out for the RFP. At a followup meeting of the Dream Builders, the following list was developed for consideration:

- Enlarging the stage in the Amphitheater is unnecessary due to reduced membership, thereby not removing any existing seating
- As a result, adding seating at the top of the amphitheater is not necessary
- The kiosk should be reassessed in terms of needing dressing room and simplifying the building design
- The stairs proposed by DOMus at the west of the kiosk may be unnecessary
- The wood ramps to the amphitheater comply with accessibility and do not need to be replaced as part of the CUP scope
- No one is sure how many of the proposed 19 additional parking spaces are required and Jon LUft will clarify with the COSB
- Exiting from the amphitheater is a design issue to be reviewed by the architect engaged thru the RFP

The Dream Builders are asking that the Board deliberate this list and then determine how to engage the Fellowship to affirm these, or other decisions, and help inform an RTP.

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

We recruited a small group to work with us and Rev. Ellie to have UUFSD committees review the 8th Principle self audit (charts).

Our group consists of Kathryn Sturch, Tom Packard, Andi Macleod, Rev. Ellie, Julia Darling and Liora Kian-Gutierrez.

We held a formative gathering to ascertain the framework and assignments of what we plan to do. All committee members will forward the appropriate chart to the chair to ask all members to fill out before the designated meeting.

The following is the breakdown of who will be facilitating with each of the committees:

Building & Grounds, Design Review, Dream Builders

Andi Macleod

and Leadership Development

Communications and Nominating Committee	Tom Packard
Finance, Planned Giving and Stewardship	Kathryn Sturch
Membership, Personnel and Religious Education	Liora Kian-Gutierrez
Music, Worship, and Pastoral Care	Rev. Ellie
Social Justice Action, and Kitchen/fun & Fellowship	Julia Darling

We will begin these meetings as soon as the committees can allow us to have sufficient time to discuss this important topic. Our deadline to have them complete is summer.

Finance Committee (Board Liaison - Angie Knappenberger)

Finance Committee met April 2nd to develop a draft budget for 23-24 Fiscal Year to present to the Board. Several changes were made from the Preliminary budget: Pledge income was reduced by \$20k based on the pledge drive results, COLAS for staff (Music, Administrator, Pianist) were reduced from 8.7% to 6%, the RE position was increased by \$3k, but assuming the position would be "exempt" (requiring \$31/hr) the hours were kept at 15 hrs/week for 44 weeks; childcare rate was increased to \$18/hr; UUA dues were reduced \$4k, and funding the ministers reserve fund was zeroed out. The changes resulted in a Net income of \$420. Based on new UUA guidelines for salaries, we are fairly compensating our staff.

If there is a net income at the end of FY23-24, the FC recommends that it be used to pay any remaining amount due on the UUA dues and/or to increase the Ministers Reserve

Approved move to fully fund Reserves due to extraordinary high Net Income. **Facilities reserve** goal is \$50,000 and is currently at \$43,000; plan is to add \$7,000 in July from this net income. **Operations reserve** goal is \$86,000 (approximately 3 months of expenses) and is currently at \$17,000; plan is to add \$69,000 in July from this net income.

Fun & Fellowship (Board Liaison - Andi MacLeod)

Another successful Sunday Luncheon. Contributions were \$160.00. March 19, UUFSD celebrated St Patrick's Day with an Irish Feast. More than 75 attendees celebrated with Shepherd's Pie, Banggers and Mash, Irish Stew, Coddle, Lentil Irish Stew and Bread Pudding with Hard Sauce on the patio in the Core area. Everyone said the food was delicious, filling, and warming on that chilly Sunday. Everyone was so hungry that pictures were the last thing on anybody's mind. I have one picture of all the food that is gone and the cooks. Antony Carter was a mainstay in the kitchen that morning. Other contributors were Betsy Gilpin, Cheryl Close, Charlotte Ulm, and Ruth Gregory.

Lisa Shaffer was instrumental in securing the concert by Emma's Revolution, in Founders Hall. refreshments were awesome and warming during the intermission.

Kitchen (Board Liaison - Louise Lin Garrett)

The new equipment is out and ready to be used. Everyone in the Fellowship is Welcome to use the kitchen and all the supplies to host a dinner, a party or another reason to get together. Just sign up in the office so you are on the calendar. One really good feature in the kitchen is members are able to grind fresh coffee when needed. Each week something new is added, instead of disposable aluminum pans in the warmers, we now have two

permanent pans for the warmers. Several drying mats need to be replaced and several table clothes that are being cleaned have not returned.

Leadership Development (Board Liaison - Andi MacLeod)

The Leadership Committee is still working on matching new folks with mentors and encouraging folks to come to de Benneville in two weeks.

Library (Board Liaison - Cathy Leach-Phillips)

Continuing to add new Cmte members.

Cmte wants to keep their separate fund so that they can choose what to do with the money raised at the Book Sale Table.

Membership (Board Liaison -Liora Kian-Gutierrez) No updates at this time

Music (Board Liaison - Cathy Leach-Phillips)

Music Cmte does not feel the need to continue their separate Fund. They are also willing to release money from the Concert Fund because no one currently in the UUFSD music community wants to manage concerts.

Investigating how many Teal Hymnals need to be bought. First asking folks to bring them in from home.

Music Sunday will be May 21st. Steve Milloy has asked if we could have this service in Founders' Hall. I will submit this for a Board vote.

Nominating Committee (Board Liaison - Angie Knappenberger)

Actively searching and advertising to fill the two Board seats and three Nominating seats that become open in July 2023. Thinking about proposing an amendment to the ByLaws so that the 2 year terms for the NomCom members become staggered.

Pastoral Care (Board Liaison - Livia Walsh) No updates at this time

Personnel (Board Liaison - Angie Knappenberger)

Committee has provided updated insurance costs for our staff for the 2023-2024 fiscal year and they have been put into the draft budget.

Planned Giving/Endowment (Board Liaison - Livia Walsh)

The committee has received 5 applications for grants his year. The deadline for submission of applications is April 15th and the committee will meet the following week to decide on which applications will be approved.

Policies and Procedures (Board Liaison - Livia Walsh)

The Pastoral Care Policy & Procedure will be presented to the Board on April 9th for review and approval.

The Religious Exploration Committee's P&P is not yet completed. No other P&P's are due at this time.

Staff (Board Liaison - Mary Anne Trause).

We have not had a staff meeting since our last Board meeting. I did meet with Denise for a couple hours about various issues that had come to her attention. There seems to be a need to clarify what she has authority to do or approve and about authority in general. Maybe a topic for our governance meeting.

Stewardship (Board Liaison - Angie Knappenberger)

Pledge drive officially ended April 2nd. 70 pledging units submitted a pledge form and these pledges total \$253,359; Pledging units that did not submit a form but pledged this past year will have their pledges rolled over and receive an email that this is being done. 39 of these are considered to be very likely to continue for an additional pledge income of \$75,679. This brings us to a very likely total of **\$329,038**. The remaining 7 of these are considered “risky” to continue and may add an additional \$5490. 5 pledging units have either moved away or resigned.

Worship (Board Liaison - Cathy Leach-Phillips)

Planning for services is going well.
we will need a new member on the Worship Cmte.

From Religious Education Committee via Chair Susan Hahm

April 6, 2023

Dear members of the UUFSD Board,

The **UUFSD RE Professional Search Committee** (Rev. Ellie Kilpatrick, Liora Kian-Gutierrez, Susan Hahm, Andrew Fry, and Stephanie Reed) make the following recommendations for moving forward with the search for a religious education/exploration professional to serve in the reimagining and rebuilding of lifespan religious exploration at UUFSD.

Thusly, we are submitting two versions of the job description for the individual we seek, a Director of Religious Exploration and Fellowship.

This reimagined job description focuses on the desired applicant qualifications, provides the minimum compensation per the UUA 2023-24 salary guidance, and hits the highlights of the position’s objectives. Please note that the job description is not designed to contain a comprehensive listing of activities, duties or responsibilities required by the position.

We recommend that a more comprehensive duties and responsibilities document be created as a job orientation and performance evaluation tool, to be updated annually by the Minister and/or Personnel Committee. This tool can be referenced in the related Policies and Procedures.

Version 2 of the job description at 25 hours per week, would include expanded fellowship outreach and programming such as emerging young adult programs, Lifespan OWL programming for adults and seniors, expanded social media presence and website content management, and expanded online group facilitation to meet families where they are.

The UUA Office of Church Staff Finances November 2022 Congregational Salary Program Process Guidance highlights the goal of economic justice, which is to create opportunities for all to thrive. Within the context of employee pay, it comprises:

- Distributive Justice, the amount of pay given to employees
- Procedural Justice, the process used to make and implement pay decisions

(You can read more about this new congregational Salary Program and how it addresses unconscious bias in compensation here: <https://www.uua.org/leaderlab/congregational-salary>)

These recommendations include the following concepts:

- The expected minimum salary for a given job level is no less than 90% of the midpoint salary for that job level.
- New hires should expect an offer that falls between the minimum and midpoint salary for that job level based on relevant work experience and learning credentials.
- Annual Salary Adjustments: Keeping in mind economic justice and prioritizing those at the lower end of the pay range, the UUA suggests an employee hired at the expected minimum of the recommended range for their position would reach the midpoint in 5 years. (based on the ruler Method, see link above)

Note: It may take a higher pay rate to attract part-time staff, especially for positions with very limited hours. This can be especially helpful to those who need to work multiple jobs and/or who may need to purchase their own insurance and provide for their own retirement. These are often positions for which local wage comparisons are important to consider, as well.

UUFSD Director of Religious Exploration and Fellowship Job Costs						
<i>The job cost recommendations below are based on UUA Recommended Salary Ranges for Congregational Staff for the 2023-2024 year. They include:</i>						
<ol style="list-style-type: none"> <i>Solana Beach UUA Geo Index listing 2023-34: 5</i> <i>Congregational Size Profile for UUFSD: B</i> <i>UUA Job Level Rubric: Director Level, Minister Tier</i> 						
Version	Published Salary Info	Hiring Salary Range	Overall Salary Range	Minimum Hiring Salary (UUA: Director, Minister Tier)	Maximum Hiring Salary (UUA: Mid-point of Salary range)	Benefits
(1) 20 hrs per week	This is a half-time position (20 hours/ week) at \$29.52/hour and includes partial benefits.	\$29.52 - \$32.79 per hour based on experience and credentials	\$29.52 - \$36.06 per hour	20 hours per week \$29.52 per hour 52 weeks per year \$30,700 per year	20 hours per week \$32.79 per hour 52 weeks per year \$34,101 per year	Partial benefits per UUFSD policy, UUA suggestion
(2) 25 hrs per week				25 hours per week \$29.52 per hour 52 weeks per year \$38,376 per year	25 hours per week \$32.79 per hour 52 weeks per year \$42,627 per year	

To be Submitted to UUFSD Board of Directors on April 6, 2023

JOB DESCRIPTION: Director of Religious Exploration and Fellowship

RESPONSIBLE TO: Unitarian Universalist Fellowship of San Dieguito (UUFSD), reporting directly to the Minister.

COMPENSATION AND HOURS: This is a half-time position (20 hours/week) at \$29.52/hour and includes partial benefits.

START DATE: As soon as is viable.

PLEASE SEND APPLICATIONS TO: Rev. Ellie Kilpatrick, revellie@uufsd.org

PURPOSE: To develop, resource, and manage a comprehensive, strategic, and stimulating lifespan faith formation programming to engage our community, consistent with the principles of Unitarian Universalism as well as the mission, values, and purposes of the Unitarian Universalist Fellowship of San Dieguito.

OBJECTIVES:

In collaboration with Minister

- *Support Minister in designing and implementing all-ages aspects of Sunday Services*
- *Program all-ages post-service activities*
- *Create, publicize, and implement programming*
- *Recruit, train, and supervise facilitators and other volunteers*
- *Promote Fellowship, by coordinating social gatherings*

Tasks

- *Programming tasks:*
- *Organize special all-ages events*
- *Create, publicize, and implement Youth Programming, including recruitment, training, and supervision of Advisors*
- *Curate and implement Coming of Age and Grade 9-12 programs, including recruitment, training, and supervision of mentors and other volunteers*
- *Oversee implementation of Our Whole Lives (OWL) program*
- *Lead quarterly Parent Seminars that support parents with teaching UU religious education at home*
- *Stay current with UU education initiatives through participation in training workshops, cluster networking, and relevant conferences*
- *Communication tasks:*
- *Maintain communication and good relationships with parents, youth, volunteers, minister, Board members, and congregants*

- *Submit program information to UUFSD's newsletters, e-bulletins, and UUFSD digital media, and broader north San Diego County community*
- *Attend ongoing RE Committee meetings, staff meetings, and other relevant meetings as needed*
- *Write an Annual Report for your program areas prior to each Annual Meeting*
- *Maintain friendly liaison with renters in the education buildings*
- *Administrative tasks:*
- *Ensure that Safe Congregation procedures with children and youth are in place and followed*
- *Keep records and files of completed activities and programs*
- *Recruit, train, and supervise childcare staff for both Sunday and non-Sunday all-ages events*
- *Ensure that materials and equipment are available for Sunday sessions*
- *Purchase supplies as required and submit receipts for reimbursement*
- *With the Minister and RE Committee, prepare an annual budget and track expenses*
- *Supervise Daycare Staff*

Desired Education and Experience

- *Religious background including knowledge of and enthusiasm for liberal religious education, Unitarian Universalist curricula, and a commitment to Unitarian Universalism.*
- *Experience as a religious education leader at an active congregation with a lifespan learning program*
- *Bachelor's degree, preferably in a related field (such as education, social work, religious studies), or equivalent. Master's degree, UURE credentialing, Seminary, or applicable experience a plus*
- *Familiar with educational methodology for various styles of learning and for all age groups*
- *An articulated philosophy of education and congregational life and knowledge of congregational dynamics*
- *Strong computer skills, especially with Google and Microsoft Office;*

knowledge of, or ability to quickly learn

- *Social Media expertise a plus*
- *Ability to use multiple modes of education (online, in-person, mixed)*

**This job description is not designed to cover or contain a comprehensive listing of activities, duties, or responsibilities that are required of the position. Duties, responsibilities, and activities may change, or new ones may be assigned.*

***The Unitarian Universalist Fellowship of San Dieguito provides equal employment opportunities to all employees and applicants for employment and prohibits discrimination and harassment of any type without regard to race, color, religion, age, sex, national origin, disability status, genetics, protected veteran status, sexual orientation, gender identity or expression, or any other characteristic protected by federal, state, or local laws.*

This policy applies to all terms and conditions of employment, including recruiting, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation and training.

To learn more about our congregation, please visit UUFSD.org

ADMINISTRATOR'S REPORT TO THE BOARD – APRIL 2023

MEMBERSHIP STATISTICS as of April 3, 2023:

Voting members:	168
Members emeritus:	3
Pledging friends:	10
Friends:	<u>37</u>
Total	<u>218</u>

SUNDAY ATTENDANCE:

Date	In Person	Via Zoom	Via YouTube	Total
3/5/2023	77	21	6	104
3/12/2023	66	23	19	108
3/19/2023	44	17	19	80
3/26/2023	50	15	13	78

CAMPUS AED (Automated External Defibrillator): In doing the required quarterly inspection of the AED I discovered that the adult pads are expired. The pad's expiration date had been incorrectly entered in *San Diego Project Heart Beat's* on-line management system, preventing an auto-generated notice about this. I have ordered new adult pads but they are on backorder.

Also, our AED will need to be replaced within the next two years or when the battery depletes, whichever comes first. I will be checking the AED monthly to monitor the battery-life status.

INSTANT CHURCH DIRECTORY: ICD has informed us that two-factor authentication for its members is coming soon.

ZOOM: Per Angie's request I purchased a Zoom One Pro account, March 23, 2023. The cost for 1 year was \$150.

Respectfully submitted,

Denise Clark, Congregational Administrator

Minister's Report

Rev. Ellie Kilpatrick (she/her)

4/9/2023

Big Picture: This past month has been focused around the stewardship campaign. It is not surprising that priorities and anxieties come up in conjunction with the stewardship campaign (and the budgeting process). With that said, there was quite a bit of anxiety from different sources with regard to what would be prioritized. For future years, I will recommend that the board think about the budget before the pledge drive to establish tiers (bare bones, solid, and dream budgets), to come up with clear priorities, and to have a presentation with the congregation about what our priorities are (not the specifics on the budget). This will help us to avoid a few of the communications glitches that we ran into this year, and it's in keeping with our goal for the year to be transparent and build trust. What this means is that the board should begin discussing priorities internally as early as January, so that we can be clear going into the pledge drive, what we're hoping to accomplish. During the pledge drive process, I started to notice two "camps" emerging, and I want to caution board members from heavily associating with either one (we're seeking both and thinking as opposed to either or). The two camps were the capital campaign enthusiasts and the RE enthusiasts. As we make some difficult decisions, I invite you all to interrogate your own anxieties around the capital campaign and religious education, and to name when there is a wound from our history that factors in. Another goal that we have for the year is healing - so this needs to be at the forefront when we make budget decisions.

Below is my intended vacation and study leave schedule:

June 13 - July 11: Study Leave

July 11 - August 7: Vacation

I will be back in the office on August 8th, but I plan to work from home the week prior, as I intend to perform a celebration of life on August 5th for Ed Ulm. The date I return to the pulpit will depend on when my contract begins for next year. After June 11, I will have already completed the 22 worship services in this year's contract.

Worship and Rites of Passage:

Worship continues to be very well received. I don't have any major changes to report. I have noticed that flooding issues seem to have gotten worse this month in the amphitheater (although the amount of rain has been fairly consistent), and wonder if this needs to be addressed.

Thankfully - I believe we're finally entering the sunny season!

Pastoral Care and Presence:

I'm continuing to notice a decrease in pastoral visits to my office, but an increase in requests for home visits and calls. I was able to visit a couple of members and discuss advanced medical planning questions. Next year, I will probably offer a workshop or small group on advanced

planning. I have also sent out a notice about the behavioral covenant feedback sessions. So far, 18 people have signed up for the groups. I added a group when I realized that there were no times for those who work a typical work week. I anticipate there will be a lot of emotions, questions, and concerns that come up during these sessions. I would recommend that board members, even if you feel personally clear on what you believe about the behavioral covenant, attend one to be a part of the process.

Spiritual Development for Self and Others:

For spiritual development, the two big endeavors I am working on pertain to the DRE search committee and the 8th principle task force. A group of facilitators and I will be leading an assessment of each committee based on the 8th principle committee analysis tool that we used as a board. I will be leading the sessions for the worship committee and the pastoral care committee. As I continue to work with the Religious Education committee, it is clear that the wounds of feeling deprioritized are still very much present. I worked with them in putting together a job description, with two options. After seeing where our budget is, I am of the mind that 25 hours is out of reach. I will still strongly advocate for 20 hours a week. The position, as it is now envisioned, is a lifespan RE position, and it includes elements that are geared towards membership growth and fellowship. Our volunteers are burned out, and these ministries need staff help. Fellowship and membership (along with religious education) ought to be considered huge priorities. The new job description seeks to meet the congregation where we are rather than where we wish we were, but can still provide the necessary infrastructure for growth. It is my opinion that a DRE position is simply not viable at 15 hours.

Social Justice in the Public Square:

Justice issues are coming up more in the pulpit, as it feels necessary to share these messages. This area continues not to be a main focus of day to day ministry, as defined by the part time contract. I look forward to delving deeper into justice work next year, as it feels so vital to this moment.

Administration:

This tends not to be an area that I focus on. Denise and I work very well together.

Serves the Larger Unitarian Universalist Faith:

I have been continuing to get to know my wonderful local UU colleagues. I am eager to continue that work, and staunchly believe that one of the ways we serve our faith is by maximizing the ways that we collaborate with other churches in our area.

Leads the Faith into the Future:

I still firmly believe that the future of our church life is going to include a lot of creative thinking and exploration. This is one reason why I firmly believe it's vital to have a second high quality program related professional (DRE, though we would call it DREF). In many ways, it is a shame that we have not had an opportunity to do more with the ministry and governance book (with a teams and committees approach), because I think that will help us to get out of the boxes we're used to working within. If it turns out that we do not have time this year to make it much of a

priority, I think next year it will be a great fit in conjunction with me having the time to be more experimental.

The Unitarian Universalist Fellowship of San Dieguito
Profit Loss Budget vs. Actual
July 2022 through March 2023

	July 2022 - March 2023	Annual Budget	\$ Over/Under Budget	75% of Year % of Budget	Notes
Ordinary Income/Expense					
Income					
AssetsReleasedFromRestriction					
From Other Funds	500.00				1
Total AssetsReleasedFromRestriction	500.00				
Revenues					
Pledges					
REV.PLG.01 - Pledge Income	280,034.74	304,000.00	-23,965.26	92.12%	
Total Pledges	280,034.74	304,000.00	-23,965.26	92.12%	
Site Rental					
REV.SIT.01 - Sandy Hill	36,130.42	49,200.00	-13,069.58	73.44%	
REV.SIT.02 - Special Event	5,400.00	3,000.00	2,400.00	180.0%	
Total Site Rental	41,530.42	52,200.00	-10,669.58	79.56%	
Fundraising					
REV.AUC.01 - Auction	1,176.50	13,000.00	-11,823.50	9.05%	
REV.FDR.02 - Other	907.00	2,000.00	-1,093.00	45.35%	
Total Fundraising	2,083.50	15,000.00	-12,916.50	13.89%	
Contributions to General Fund					
REV.SUN.01 - Sunday Collection	9,227.02	9,000.00	227.02	102.52%	
REV.MIS.01 - Scripp Sales	336.38	300.00	36.38	112.13%	
REV.MIS.02 - Other	5,029.59	5,000.00	29.59	100.59%	2
Total Contributions to General Fund	14,592.99	14,300.00	292.99	102.05%	
Contributions to Programs					
REV.FNF.01 - Fun&Fellowship	827.89				
REV.SAC.01 - Social Action	1,096.88				
Total Contributions to Programs	1,924.77				
Contributions to Other Funds					
REV.OES.01 - CalOES Fund	64,834.00				3
REV.END.01 - Endowment Fund	12,950.33				4
REV.CAP.01 - Capital Fund	22,000.00				
REV.CDL.01 - Casas de Luz	136,171.35				
REV.CON.01 - Concert Fund	2,812.57				
REV.DBN.01 - DeBenneville Fund	5,000.00				
REV.LIB.01 - Library Fund	207.02				
REV.MWL.01 - Memorial Wall Fund	1,800.00				
REV.SPC.01 - Special Collection	2,550.76				
Total Contributions to Other Funds	248,326.03				
Investment Income					
UUCEF Realized Gains & Losses	-5,637.18				
Vanguard Interest & Dividends	11,209.94				
Total Investment Income	5,572.76				
Total Revenues	594,065.21	385,500.00	208,565.21	154.1%	
Total Income	594,565.21	385,500.00	209,065.21	154.23%	
Gross Profit	594,565.21	385,500.00	209,065.21	154.23%	
Expense					
Operations Expenses					
Office					
OPS.OFF.01 - Postage	221.80	400.00	-178.20	55.45%	
OPS.OFF.02 - Office Supplies	784.65	1,500.00	-715.35	52.31%	
OPS.OFF.03 - Copier	5,843.85	7,400.00	-1,556.15	78.97%	
OPS.OFF.04 - eSubscriptions	1,542.62	2,500.00	-957.38	61.71%	
OPS.OFF.05 - Phone & Internet	2,430.50	3,000.00	-569.50	81.02%	
OPS.OFF.06 - Adm Mileage Exp	37.68	100.00	-62.32	37.68%	
OPS.OFF.07 - Other Expenses	266.36	300.00	-33.64	88.79%	

The Unitarian Universalist Fellowship of San Dieguito
Profit Loss Budget vs. Actual
July 2022 through March 2023

	July 2022 - March 2023	Annual Budget	\$ Over/Under Budget	75% of Year % of Budget	Notes
Total Office	11,127.46	15,200.00	-4,072.54	73.21%	
Finance					
OPS.FIN.01 - Accounting Fees	7,020.00	10,560.00	-3,540.00	66.48%	
OPS.FIN.02 - Credit Card Fees	904.70	1,500.00	-595.30	60.31%	
OPS.FIN.03 - Bank Fees	9.00	240.00	-231.00	3.75%	
OPS.FIN.04 - Other Expenses	230.75	1,000.00	-769.25	23.08%	
Total Finance	8,164.45	13,300.00	-5,135.55	61.39%	
Site					
OPS.SIT.01 - Property Insurance	6,180.88	6,000.00	180.88	103.02%	
OPS.SIT.02 - Real Estate Taxes	4,065.54	4,100.00	-34.46	99.16%	
OPS.SIT.03 - Gas & Electric	-128.24	100.00	-228.24	-128.24%	5
OPS.SIT.04 - Water	2,283.49	3,500.00	-1,216.51	65.24%	
OPS.SIT.07 - B&G Maintenance	8,555.17	10,000.00	-1,444.83	85.55%	
Total Site	20,956.84	23,700.00	-2,743.16	88.43%	
Total Operations Expenses	40,248.75	52,200.00	-11,951.25	77.11%	
Denomination Expenses					
OPS.DEN.01 - UUA Dues	1,000.00	1,000.00	0.00	100.0%	
Total Denomination Expenses	1,000.00	1,000.00	0.00	100.0%	
Committee Expenses					
COM.BRD.03 - Board Exp	392.23	200.00	192.23	196.12%	
COM.COM.03 - Communications Exp	75.00	500.00	-425.00	15.0%	
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	3,078.09	4,400.00	-1,321.91	69.96%	
Total Committee Expenses	3,545.32	7,200.00	-3,654.68	49.24%	
Program Expenses					
EXP.FNF.03 - Fun&Fellowship Exp	2,159.67	1,000.00	1,159.67	215.97%	
EXP.MUS.03 - Music Program Exp	571.24	2,000.00	-1,428.76	28.56%	
EXP.REL.03 - RE Program Exp	0.00	1,000.00	-1,000.00	0.0%	
EXP.SAC.03 - Social Action Exp	2,153.61	1,000.00	1,153.61	215.36%	
Total Program Expenses	4,884.52	5,000.00	-115.48	97.69%	
Other Fund Expenses					
EXP.OES.03 - CalOES Fund Exp	65,177.84				6
EXP.CAP.03 - Capital Fund Exp	93,885.13				
EXP.CDL.03 - Casas de Luz Exp	80,873.18				
EXP.CON.03 - Concert Exp	2,162.53				
EXP.DBN.03 - Debenneville Exp	700.00				
EXP.MWL.03 - Memorial Wall Exp	244.68				
EXP.SPC.03 - Special Coll Exp	4,938.10				
Total Other Fund Expenses	247,981.46				
Payroll Expenses					
Minister Expenses					
PER.MIN.00 - MIN Housing	33,527.90	62,266.00	-28,738.10	53.85%	
PER.MIN.02 - MIN UUA Pension	3,744.34	6,227.00	-2,482.66	60.13%	
PER.MIN.03 - in Lieu of FICA	2,564.94	4,763.00	-2,198.06	53.85%	
PER.MIN.07 - MIN LTDLife Ins	666.30	1,000.00	-333.70	66.63%	
PER.MIN.08 - MIN Prof Exp	0.00	8,000.00	-8,000.00	0.0%	
PER.MIN.10 - Moving Expenses	0.00	5,000.00	-5,000.00	0.0%	
Total Minister Expenses	40,503.48	87,256.00	-46,752.52	46.42%	
DRE Expenses					
PER.DRE.01 - DRE Wages	0.00	16,500.00	-16,500.00	0.0%	

The Unitarian Universalist Fellowship of San Dieguito
Profit Loss Budget vs. Actual
July 2022 through March 2023

	July 2022 - March 2023	Annual Budget	\$ Over/Under Budget	75% of Year % of Budget	Notes
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	39,243.31	56,420.00	-17,176.69	69.56%	
PER.ADM.02 - ADM UUA Pension	2,372.16	5,642.00	-3,269.84	42.05%	
PER.ADM.03 - ER Payroll Taxes	2,416.51	4,316.00	-1,899.49	55.99%	
PER.ADM.04 - ADM Medical	7,141.40	11,284.00	-4,142.60	63.29%	
PER.ADM.07 - ADM LTDLife Ins	468.02	0.00	468.02	100.0%	
Total Administrator Expenses	51,641.40	77,662.00	-26,020.60	66.5%	
Music Program Expenses					
Choir Director					
PER.MUS.01 - Choir Dir Wages	11,181.24	16,500.00	-5,318.76	67.77%	
PER.MUS.03 - ER Payroll Tax	382.05	1,262.00	-879.95	30.27%	
Total Choir Director	11,563.29	17,762.00	-6,198.71	65.1%	
Accompanist					
PER.MUS.11 - Accompanist Wages	8,094.26	10,830.00	-2,735.74	74.74%	
PER.MUS.12 - Accompanist PR Tax	191.19	828.00	-636.81	23.09%	
Total Accompanist	8,285.45	11,658.00	-3,372.55	71.07%	
Total Music Program Expenses	19,848.74	29,420.00	-9,571.26	67.47%	
Site Support Staff Expenses					
PER.SIT.01 - Childcare	0.00	2,020.00	-2,020.00	0.0%	
PER.SIT.02 - Custodian	6,812.50	8,710.00	-1,897.50	78.22%	
PER.SIT.03 - Site Caretaker	6,027.75	4,200.00	1,827.75	143.52%	
PER.SIT.09 - AV Specialist	13,475.00	16,250.00	-2,775.00	82.92%	
PER.SIT.10 - AV Assistant	0.00	2,125.00	-2,125.00	0.0%	
PER.SIT.12 - ER Payroll Taxes	3,265.78	1,882.00	1,383.78	173.53%	
Total Site Support Staff Expenses	29,581.03	35,187.00	-5,605.97	84.07%	
PER.MIS.01 - Worker's Comp Ins	1,133.00	2,250.00	-1,117.00	50.36%	
PER.MIS.02 -Other Personnel Exp	725.75	500.00	225.75	145.15%	
Payroll Expenses - Other	22.75				
Total Payroll Expenses	143,222.45	250,037.00	-106,814.55	57.28%	
Total Expense	440,882.50	315,437.00	125,445.50	139.77%	
Net Ordinary Income	153,682.71	70,063.00	83,619.71	219.35%	
Other Income/Expense					
Other Income					
Board Designated Activity					
Released from Board Reserves	-500.00				
Total Board Designated Activity	-500.00				
Total Other Income	-500.00				
Other Expense					
Board Approved Expenses	3,882.95				7
Total Other Expense	3,882.95				
Net Other Income	-4,382.95				
Net Income	149,299.76				

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

The Unitarian Universalist Fellowship of San Dieguito
Profit Loss Budget vs. Actual
July 2022 through March 2023

	July 2022 - March 2023	Annual Budget	\$ Over/Under Budget	75% of Year % of Budget	Notes
RES.SIT.01 - Facilities Reserve	15,000.00	15,000.00	0.00	100.0%	
RES.OPS.01 - Operations Reserve	10,000.00	10,000.00	0.00	100.0%	
Total Other Expenses	27,202.50	29,405.00	-2,202.50	92.51%	

NET INCOME - GENERAL FUND ONLY

Total Revenues - General Fund ONLY	340,166.42	385,500.00	-45,333.58	88.24%	8
Total Expenses - General Fund ONLY	220,103.54	315,437.00	125,865.50	69.78%	9
Net Income - General Fund ONLY	120,062.88	40,658.00			10

NOTES

- 1) \$500 released from Concert Fund to pay for Peter Mayer's travel expenses
- 2) *REV.MIS.02 - Other*: This account shows about \$3k less than last month because a member asked that their car donation proceeds, previously booked here, be used to cover their FY22-23 pledge.
- 3) *REV.OES.01 - CalOES Fund*: This month we received and deposited the \$55k reimbursement check from CalOES. This is the second and final reimbursement check. This Grant is now closed out.
- 4) *REV.END.01 - Endowment Fund*: This account includes income for both the Endowment Fund and the new Music Endowment Fund. We track the income for the two Funds through classes.
- 5) *OPS.SIT.03 - Gas & Electric*: This account is running a negative balance due to a one time rebate of \$279. The average monthly SDG&E bill is \$20.
- 6) *EXP.OES-03 - CalOES Fund Expenses*: This account shows a little more than what we were reimbursed because we overran the allotment for some of our subprojects.
- 7) *Other Expenses Approved by the Board*: This account include \$2107.59 for 4 wireless mics, \$369.98 for food for the member workshop with Reverend Sarah Millsbaugh, and \$500 for Peter Mayer's travel expenses.
- 8) *Total Revenues for General Fund* equals *Total Revenues* minus *Total Other Fund Contributions* (Other Funds include Capital Campaign Fund, Endowment Fund, Casas de Luz Fund, etc) and minus *Total Investment Income* (the investment income belongs to the Capital Campaign Fund and to the Endowment Funds).
- 9) *Total Expenses for General Fund* equals *Total Expenses* plus *Total Other Expenses* (the funds used to pay liabilities and reserves) less *Total Other Fund Expenses* (Other Funds include Capital Campaign Fund, Endowment Fund, Casas de Luz Fund, etc).
- 10) *Net Income for General Fund* is extraordinarily high this year due to collecting more revenue than anticipated and not spending everything that was budgeted. This year's original budget allocates enough funds for a full time minister, a part time RE coordinator, and child care staff. The Annual Budget in this row shows a \$40,658 surplus. This is the money we budgeted for but did not spend on a full time minister (Rev Ellie is 2/3 time this year).

The Finance Committee has determined that a significant portion of this windfall will be placed into Board Restricted Reserves and the funds then invested in CDs. This will both create an additional source of income for the General Fund going forward, and greatly reduce the need to budget significant amounts of money for reserves in future years.

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of March 31, 2023

	<u>Mar 31, 2023</u>	<u>NOTES</u>
ASSETS		
Current Assets		
Checking/Savings		
Union Bank Chkg	267,811.35	1
Total Checking/Savings	<u>267,811.35</u>	
Accounts Receivable		
Accounts Receivable	-15,801.00	
Total Accounts Receivable	<u>-15,801.00</u>	
Other Current Assets		
Undeposited Funds	-266.15	
Total Other Current Assets	<u>-266.15</u>	
Total Current Assets	<u>251,744.20</u>	
Other Assets		
Investments		
UUCEF - Endowment Fund	120,080.34	
UUCEF - Endowment Fund - Music	11,215.56	
Vanguard x2001-Capital Campaign	820,889.14	
Vanguard x6230-General Fund	150,000.00	1
Total Investments	<u>1,102,185.04</u>	
Total Other Assets	<u>1,102,185.04</u>	
TOTAL ASSETS	<u><u>1,353,929.24</u></u>	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
Union Bank CC	144.00	
Total Credit Cards	<u>144.00</u>	
Other Current Liabilities		
Bonus' Payable	462.14	
Payroll Liabilities		
LIA.PER.01 - Payroll Taxes	572.04	
LIA.PER.02 - UUA Pension	920.39	
LIA.PER.03 - Medical Insurance	-4,387.15	
Payroll Liabilities - Other	480.00	
Total Payroll Liabilities	<u>-2,414.72</u>	
Total Other Current Liabilities	<u>-1,952.58</u>	
Total Current Liabilities	<u>-1,808.58</u>	
Long Term Liabilities		
Long Term Liabilities		
LIA.OPS.01 - Solar Loans	16,185.24	
Total Long Term Liabilities	<u>16,185.24</u>	
Total Long Term Liabilities	<u>16,185.24</u>	
Total Liabilities	<u>14,376.66</u>	
Equity		
Unrealized Gains&Losses		
Unrealized Gains&Losses Vangrd	-4,244.26	
Unrealized Gains&Losses UUCEF	-16,541.96	

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
As of March 31, 2023

	<u>Mar 31, 2023</u>	<u>NOTES</u>
Total Unrealized Gains&Losses	-20,786.22	
Permanent Restricted		
FND.END.01 - Endowment Fund	<u>117,205.40</u>	
Total Permanent Restricted	117,205.40	
Temp. Restricted		
Building Funds		
FND.CAP.01 - Capital Campaign	<u>882,556.61</u>	
Total Building Funds	882,556.61	
Program Funds		
FND.FNF.04 - Fun&Fellowship Fnd	1,202.95	
FND.MUS.04 - Music Fund	107.85	
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	<u>1,274.75</u>	
Total FND.SAC.04 - SAC Fund	<u>4,181.21</u>	
Total Program Funds	6,810.21	
Other Funds		
FND.CDL.04 - Casas de Luz Fund	64,348.13	
FND.CON.04 - Concert Fund	2,572.47	
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	<u>7,862.32</u>	
Total Other Funds	95,273.50	
Board Designated Reserves		
RES.MIN.01 - Minister Reserve	12,765.93	
RES.SIT.01 - Facilities Reserve	42,789.75	2
RES.OPS.01 - Operations Reserve	<u>16,812.33</u>	2
Total Board Designated Reserves	<u>72,368.01</u>	
Total Temp. Restricted	1,057,008.33	
Unrestricted Net Assets	36,825.31	2
Net Income	<u>149,299.76</u>	
Total Equity	<u>1,339,552.58</u>	
TOTAL LIABILITIES & EQUITY	<u><u>1,353,929.24</u></u>	

NOTES:

- 1) \$150,000 has been moved from the Union Bank checking account to Vanguard where it has been invested in three \$50k CDs with staggered maturation dates.
- 2) Per the FY22-23 budget, \$10k has been added to the Operations Reserve (moved from Unrestricted Net Assets) and \$15k has been added to the Facilities Reserve (moved from Unrestricted Net Assets).