

2023-10-08 UUFSD BOARD MEETING MINUTES
Founder's Hall, 11:30 a.m.- 1:22p.m.

PRESENT:

Mary Anne Trause, President
Andi MacLeod, Vice President
Livia Walsh, Secretary
Pam Parker
Rev Ellie Kilpatrick, ex-officio member

(Supporting Documents available in our Board meeting 2023-10-08 folder)

Chalice lighting

Board Covenant

I. CONSENT AGENDA: All Approved

1. P&P's:
 - Dream Builders
 - CORI or secure handling and storage of Criminal Offender Records and Information
2. Financial Reports
 - Balance Statement 2023-09-30
 - Profit and Loss Budget 2023-09-30
3. Bridge Repair Contract
4. Minutes September 6, 2023

II. DISCUSSION AGENDA

1. Minister's Report

- a. Director of Religious Exploration position update: Back -ground check is in process. Once completed the Board will meet to approve the candidate.
- b. Rev Ellie is requesting Tuesdays off. She proposed the following schedule for when she will be in the office: Monday, Wednesday, Thursday and Friday from 9:00-2:00.

DECISION: Board Approved without discussion.

- c. Denise is requesting direction from the Board regarding the Live Scan Process.

ACTION: Rev Ellie to speak with RE committee chairperson to come up with a plan.

- d. Rev Ellie is now a Board member of Sandy Hill and planning to find ways to work together. She has had some discussions regarding SH having a table one Sunday a month to market their program to the Fellowship; also joining work parties for site maintenance.

DISCUSSION: Concerns were raised regarding using our Fellowship on Sunday to market the Sandy Hill school as we don't allow anyone, including members, to market their businesses.

DECISION: The Board agreed to allow Sandy Hill to set up a table one Sunday/month to display their materials and answer questions regarding their school.

ACTION: Rev Ellie, who is now on the Board of Sandy Hill School, to communicate the decision to Sandy Hill and will continue to be the liaison between the Fellowship and Sandy Hill.

2. Property Steward Update (not discussed)

3. Changes in Policy:

DISCUSSION: As the Board is in process of changing our Governance process, which may take up to 3 years, it was deemed unnecessary to make changes in policies at this time unless circumstances warranted more immediate policy change. Additionally, the following points were made:

- Policy is driven by the Board.
- Committees create their own procedures without input from the Board.
- Program committees and Staff report to Rev Ellie
- Operations Committees include Finance, Stewardship, Endowment, Buildings and Grounds, Dream Builders, Article II Task Force, Nominations and Personnel report to the Board.

DECISION: There will be no policy changes at this time unless circumstances warrant a change. Once the visioning process is completed policy changes and changes in Governance will be addressed.

ACTION: Secretary to communicate with all committees explaining the new process/procedure. The letter will also include a request that all committees review their procedures, and if there is a change, to update and send to the Board or Rev Ellie according to their reporting entity.

4. Visioning:

DISCUSSION: The Board engaged in a beginning process of our individual views about Visioning, addressing the timeliness of it as well as ways to engage the congregation in the process. Discussion of our individual views on visioning.

- a. Oct 15th congregational forum on Visioning with a core focus on engaging and energizing members and friends.
- b. Implementing elements of "The World Café" format to explore fund-raising (UUFSD's upcoming auction) as a focused activity for Visioning.
- c. Engaging in Appreciative Inquiry to Discern Values (ref. Hotchkiss's book on Governance)
- d. Proposed plan for going forward is to create several small group discussions (facilitated) to engage the congregation in the Visioning process.

DECISION: Rev Ellie and the Board President will facilitate the October 15th forum with a focus on making it a fun, meaningful and energizing process and using the auction as a visioning focus.

ACTION: Rev Ellie and Board President to set up a planning meeting for the forum..

APPENDICES:

Minister's Report
Financial Reports

Next Board Meeting Sunday, November 12, 2023 11:30 in the Hall

Minutes submitted by Livia Walsh, Secretary

Minister's Report

Rev. Ellie Kilpatrick (she/her)

10/8/2023

Big Picture: As we begin to ramp up activities in the year, we're also beginning the intersection of big picture visioning for both the congregation and the faith. Between the article II work, and some of the board's visioning work, it is an exciting time. At the same time, our space constrictions have been noticeable. Groups like the art club are feeling pushed out by the bigger picture work. When I led the calendaring meeting, a common issue was the desire not to have conflicting events. By and large, it's a good goal, but it also comes from an era of a smaller congregation in which everyone COULD do everything. For our congregational size, this won't be feasible, especially on Sunday afternoons. Some committee/team/club meetings will necessarily take place at overlapping times, particularly if each group wants to prioritize Sundays. I believe it would be helpful for the board to say something in the next open letter encouraging the congregation to be patient with regard to space.

Worship and Rites of Passage:

The worship team and I have made a couple of minor changes to worship, including switching the English and Spanish Spirit of Life, and trying to give families the opportunity to participate in joys and sorrows. But overall worship continues to be well received. I will be leading a worship associate training on October 14 as well.

Pastoral Care and Presence:

People in the congregation are feeling generally well cared for. I've been having difficulty scheduling a meeting with our very small pastoral care committee, despite multiple back and forths. However, pastoral needs are still being met. Several meal trains have been set up, and I continue to have regular pastoral meetings with members and friends of the congregation.

Spiritual Development for Self and Others:

This is where the bulk of my energy has been spent this month. We are in the background check process now with Ali, and Susan and I have written a draft contract that we will send to her once the background check process is complete. I also am working with sacred circles on their curricula for the year. I'm writing a packet for each month based on the worship theme (which delves into article II values). Each month, I lead the facilitators in a sacred circle with the materials, and they in turn bring the materials to their groups.

Social Justice in the Public Square:

I have not yet done a lot with social justice, but this is something that will ramp up in the coming months.

Administration:

Now that I am full time, administration is something that I'm accountable for, but not necessarily responsible for. Denise and I have agreed that she will generally report to me monthly, and I will share with the board what is necessary to report. One question that has come up is the extent and time table for livescan background checks and fingerprinting. It seems to be a requirement for all employees, but what is unclear is whether there is a clear time table that this has to be accomplished by. Denise would appreciate some board involvement with the livescan requirements to guide us. We also have discussed supervision of things like the potential property steward and custodial matters. We agreed that it does not make sense for me to supervise them, but rather for Denise to supervise them, and report to me necessary information. Sometimes being head of staff means delegating supervision to the appropriate person.

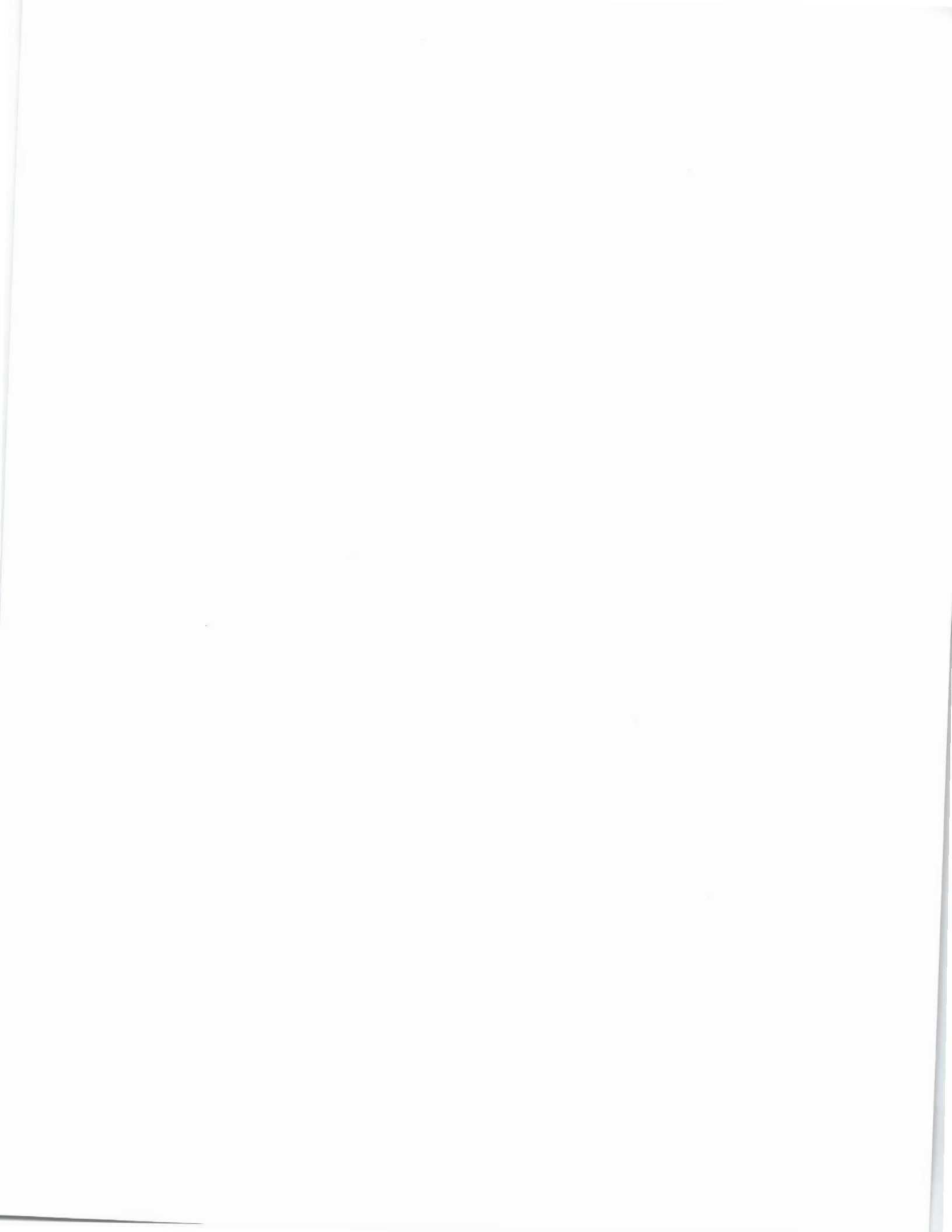
Serves the Larger Unitarian Universalist Faith:

We had a wonderful first forum on article II. Although I could not attend (it was my weekend off), I made sure to provide a video for the congregation. The task force is doing great work.

Leads the Faith into the Future:

A few more people have joined the discord server I started, and Rich has graciously offered to be a second moderator. This will allow us to more publicly invite people to our server. I also want to share that I have formally been appointed as an at large board member at Sandy Hill, and an official liaison between the congregation and the preschool. It's a role that I'm excited about and feel can be mutually beneficial. Emily (their assistant director) has started advertising fellowship events to the families, and the board of Sandy Hill would love to have a table at worship one Sunday to get the word out to people in the congregation that Sandy Hill has space for more students currently. They also suggested having joint monthly work parties as a way for the fellowship and school to be in community together. I personally think this is a wonderful idea for us to accomplish more on buildings and grounds and cultivate deeper relationships with young families that already see our campus as a community. Once I have formally onboarded Ali, I plan to begin Saturday activities for the congregation. I'm guessing that these will begin in late October or early November.

One other thing that I want to alert the board to is my current schedule. With my youngest daughter now in preschool 3 days a week, I'm actually required to be on campus whenever she is because she isn't potty trained. What this has meant is that I've been on campus Monday through Friday, and Sundays. When I work on Saturdays, it would be 7 days a week. I would like to propose switching my day off from Monday to Tuesday, since I have to be in office on Mondays. Although I am in the office on Fridays, I'm still using it as a writing day, and therefore would like to keep it meeting free.



The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
 As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
US Bank Chkg x2702	160,193.52
Total Checking/Savings	<u>160,193.52</u>
Other Current Assets	
Undeposited Funds	2,386.54
Total Other Current Assets	<u>2,386.54</u>
Total Current Assets	<u>162,580.06</u>
Other Assets	
Investments	
UUCEF - Endowment Fund	129,899.77
UUCEF - Music Fund	12,033.51
Vanguard x2001-Capital Campaign	846,950.15
Vanguard x6230-General Fund	251,598.95
Total Investments	<u>1,240,482.38</u>
Total Other Assets	<u>1,240,482.38</u>
TOTAL ASSETS	<u><u>1,403,062.44</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-240.09
Total Accounts Payable	<u>-240.09</u>
Credit Cards	
US Bank Credit Cards	
US Bank Treasurer CC	1,545.74
USB Admin CC	1,697.08
US Bank Credit Cards - Other	-1,889.61
Total US Bank Credit Cards	<u>1,353.21</u>
Total Credit Cards	<u>1,353.21</u>
Other Current Liabilities	
Bonuses Payable	462.14
Total Other Current Liabilities	<u>462.14</u>
Total Current Liabilities	<u>1,575.26</u>
Long Term Liabilities	
Long Term Liabilities	
LIA.OPS.01 - Solar Loans	13,983.60
Total Long Term Liabilities	<u>13,983.60</u>
Total Long Term Liabilities	<u>13,983.60</u>
Total Liabilities	<u>15,558.86</u>
Equity	
Unrealized Gains&Losses	
Unrealized G&L Music Fund	268.01

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of September 30, 2023

	<u>Sep 30, 23</u>
Unrealized G&L Endowment Fund	-2,582.91
Unrealized G&L Vx2001 (CapCam)	-3,809.15
Unrealized G&L Vx6230 (General Fund)	165.25
Total Unrealized Gains&Losses	-5,958.80
Permanent Restricted	
FND.END.01 - Endowment Fund	126,124.77
FND.END.02 - Music Fund	11,569.98
Total Permanent Restricted	137,694.75
Temp. Restricted	
Building Funds	
FND.CAP.01 - Capital Campaign	822,258.92
Total Building Funds	822,258.92
Other Funds	
FND.CDL.04 - Casas de Luz Fund	82,366.05
FND.DBN.04 - DeBenneville Fund	3,424.53
FND.LIB.04 - Library Fund	1,259.72
FND.MWL.04 - Memorial Wall Fund	17,466.58
FND.MIN.04 - Minister Disc Fund	7,862.32
FND.SAC.04 - SAC Funds	
CATF	456.01
Garden Fund	55.76
Helping our Neighbors	1,999.79
UU the Vote	729.37
Total FND.SAC.04 - SAC Funds	3,240.93
Total Other Funds	115,620.13
Board Designated Reserves	
RES.PGM.01 - Program Reserve	6,374.51
RES.MIN.01 - Minister Reserve	12,765.93
RES.SIT.01 - Facilities Reserve	50,000.00
RES.OPS.01 - Operations Reserve	86,000.00
Total Board Designated Reserves	155,140.44
Total Temp. Restricted	1,093,019.49
Unrestricted Net Assets	88,261.56
Net Income	69,826.45
Total Equity	1,382,843.45
TOTAL LIABILITIES & EQUITY	1,398,402.31

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

	Jul 2023 - Aug 2023	Annual Budget	\$ Over/Under Budget	25% of Year % of Budget	Notes
Ordinary Income/Expense					
Income					
Assets Released From Restriction					
From Endowed Funds	4,275.00				
Total Assets Released From Restriction	4,275.00				
Revenues					
Pledges					
REV.PLG.01 - Pledge Income	120,287.95	326,800.00	-206,512.05	36.81%	
Total Pledges	120,287.95	326,800.00	-206,512.05	36.81%	
Site Rental					
REV.SIT.01 - Sandy Hill	15,784.54	50,400.00	-34,615.46	31.32%	
REV.SIT.02 - Special Event	2,183.30	6,000.00	-3,816.70	36.39%	
REV.SIT.03 - Other	94.00	0.00	94.00	100.0%	
Total Site Rental	18,061.84	56,400.00	-38,338.16	32.03%	
Fundraising					
REV.AUC.01 - Auction	897.36	13,000.00	-12,102.64	6.9%	
REV.FDR.02 - Other	0.00	2,400.00	-2,400.00	0.0%	
Total Fundraising	897.36	15,400.00	-14,502.64	5.83%	
Contributions to Programs					
REV.FNF.01 - Fun & Fellowship	16.00	0.00	16.00	100.0%	
REV.SAC.01 - Social Action	65.42	0.00	65.42	100.0%	
Total Contributions to Programs	81.42	0.00	81.42	100.0%	
Contributions to General Fund					
REV.SUN.01 - Sunday Collection	2,587.67	12,000.00	-9,412.33	21.56%	
REV.MIS.01 - Scripp Sales	0.00	200.00	-200.00	0.0%	
REV.MIS.02 - Other	984.82	5,000.00	-4,015.18	19.7%	
Total Contributions to General Fund	3,572.49	17,200.00	-13,627.51	20.77%	
Contributions to Other Funds					
REV.CAP.01 - Capital Fund	200.00				
REV.CDL.01 - Casas de Luz	41,562.75				
REV.DBN.01 - DeBenneville Fund	353.23				
REV.LIB.01 - Library Fund	3.00				
REV.MIN.01 - Minister Disc Fund	400.00				
REV.SPC.01 - Special Collection	18,368.38				
Total Contributions to Other Funds	60,887.36				
Investment Income					
Vanguard x2001 Income	4,985.58				
Total Investment Income	4,985.58				
Total Revenues	208,774.00	415,800.00	-207,026.00	50.21%	
Total Income	213,049.00	415,800.00	-202,751.00	51.24%	
Gross Profit	213,049.00	415,800.00	-202,751.00	51.24%	
Expense					
Operations Expenses					
Office					
OPS.OFF.01 - Postage	79.60	300.00	-220.40	26.53%	
OPS.OFF.02 - Office Supplies	367.15	1,500.00	-1,132.85	24.48%	
OPS.OFF.03 - Copier	1,986.36	7,400.00	-5,413.64	26.84%	
OPS.OFF.04 - eSubscriptions	292.32	2,500.00	-2,207.68	11.69%	
OPS.OFF.05 - Phone & Internet	597.71	3,250.00	-2,652.29	18.39%	
OPS.OFF.07 - Other Expenses	0.00	300.00	-300.00	0.0%	

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July through September 2023

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Total Office	3,323.14	15,250.00	-11,926.86	21.79%	
Finance					
OPS.FIN.01 - Accounting Fees	2,421.61	10,560.00	-8,138.39	22.93%	
OPS.FIN.02 - Credit Card Fees	226.12	1,300.00	-1,073.88	17.39%	
OPS.FIN.03 - Bank Fees	57.72	0.00	57.72	100.0%	
OPS.FIN.04 - Other Expenses	182.53	400.00	-217.47	45.63%	
Total Finance	2,887.98	12,260.00	-9,372.02	23.56%	
Site					
OPS.SIT.01 - Property Insurance	0.00	6,000.00	-6,000.00	0.0%	
OPS.SIT.02 - Real Estate Taxes	0.00	4,100.00	-4,100.00	0.0%	
OPS.SIT.03 - Gas & Electric	37.00	240.00	-203.00	15.42%	
OPS.SIT.04 - Water	993.08	2,800.00	-1,806.92	35.47%	
OPS.SIT.06 - AV Maintenance	0.00	3,000.00	-3,000.00	0.0%	
OPS.SIT.07 - B&G Maintenance	3,385.40	12,000.00	-8,614.60	28.21%	
Total Site	4,415.48	28,140.00	-23,724.52	15.69%	
Total Operations Expenses	10,626.60	55,650.00	-45,023.40	19.1%	
Denomination Expenses					
OPS.DEN.01 - UUA Dues	8,000.00	8,000.00	0.00	100.0%	
Total Denomination Expenses	8,000.00	8,000.00	0.00	100.0%	
Committee Expenses					
EXP.BRD.03 - Board Exp	150.34	600.00	-449.66	25.06%	
EXP.COM.03 - Communcations Exp	50.00	1,900.00	-1,850.00	2.63%	
EXP.END.03 - Endowment Exp	0.00	200.00	-200.00	0.0%	
EXP.FND.03 - Fundraising Exp	0.00	450.00	-450.00	0.0%	
EXP.MEM.03 - Membership Exp	0.00	100.00	-100.00	0.0%	
EXP.PCC.03 - Pastoral Care Exp	0.00	600.00	-600.00	0.0%	
EXP.SUN.03 - Worship Exp	1,085.00	5,450.00	-4,365.00	19.91%	
Total Committee Expenses	1,285.34	9,300.00	-8,014.66	13.82%	
Program Expenses					
EXP.FNF.03 - Fun&Fellowship Exp	582.44	2,500.00	-1,917.56	23.3%	
EXP.MUS.03 - Music Program Exp					
EXP.MFG.03 - Music Fund Grant	0.00	500.00	-500.00	0.0%	
EXP.MUS.03 - Music Program Exp - Other	54.63	2,000.00	-1,945.37	2.73%	
Total EXP.MUS.03 - Music Program Exp	54.63	2,500.00	-2,445.37	2.19%	
EXP.REL.03 - RE Program Exp	0.00	5,900.00	-5,900.00	0.0%	
EXP.SAC.03 - Social Action Exp	1,832.89	2,150.00	-317.11	85.25%	
Total Program Expenses	2,469.96	13,050.00	-10,580.04	18.93%	
Other Fund Expenses					
EXP.CAP.03 - Capital Fund Exp	31,513.28				
EXP.CDL.03 - Casas de Luz Exp	25,152.97				
EXP.MWL.03 - Memorial Wall Exp	81.56				
Total Other Fund Expenses	56,747.81				
Payroll Expenses					
Minister Expenses					
PER.MIN.00 - MIN Housing	14,369.10	90,000.00	-75,630.90	15.97%	
PER.MIN.01 - MIN Wages	2,754.16	8,070.00	-5,315.84	34.13%	
PER.MIN.02 - MIN UUA Pension	1,785.64	9,807.00	-8,021.36	18.21%	
PER.MIN.03 - in Lieu of FICA	1,309.96	7,502.00	-6,192.04	17.46%	
PER.MIN.07 - MIN LTDLife Ins	333.15	2,100.00	-1,766.85	15.86%	
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 September 2023

	Jul 2023 - Aug 2023	Annual Budget	\$ Over/Under Budget	25% of Year % of Budget	Notes
Total Minister Expenses	20,552.01	125,479.00	-104,926.99	16.38%	
DRE Expenses					
PER.DRE.01 - DRE Wages	0.00	29,120.00	-29,120.00	0.0%	
PER.DRE.02 - DRE UUA Pension	0.00	2,912.00	-2,912.00	0.0%	
PER.DRE.03 - ER Payroll Taxes	0.00	2,228.00	-2,228.00	0.0%	
PER.DRE.04 - DRE Medical	0.00	4,000.00	-4,000.00	0.0%	
PER.DRE.07 - DRE LTDLife Ins	0.00	2,000.00	-2,000.00	0.0%	
PER.DRE.08 - DRE Prof Exp	0.00	1,000.00	-1,000.00	0.0%	
Total DRE Expenses	0.00	41,260.00	-41,260.00	0.0%	
Administrator Expenses					
PER.ADM.01 - ADM Wages	11,067.00	54,018.00	-42,951.00	20.49%	
PER.ADM.02 - ADM UUA Pension	0.00	5,402.00	-5,402.00	0.0%	
PER.ADM.03 - ER Payroll Taxes	1,115.83	4,132.00	-3,016.17	27.01%	
PER.ADM.04 - ADM Medical	0.00	11,326.00	-11,326.00	0.0%	
PER.ADM.07 - ADM LTDLife Ins	272.64	1,156.00	-883.36	23.59%	
Total Administrator Expenses	12,455.47	76,034.00	-63,578.53	16.38%	
Music Program Expenses					
Choir Director					
PER.MUS.01 - Choir Dir Wages	2,264.52	17,473.00	-15,208.48	12.96%	
PER.MUS.03 - ER Payroll Tax	236.96	1,337.00	-1,100.04	17.72%	
Total Choir Director	2,501.48	18,810.00	-16,308.52	13.3%	
Accompanist					
PER.MUS.11 - Accompanist Wages	2,499.24	11,480.00	-8,980.76	21.77%	
PER.MUS.12 - Accompanist PR Tax	191.19	878.00	-686.81	21.78%	
Total Accompanist	2,690.43	12,358.00	-9,667.57	21.77%	
Total Music Program Expenses	5,191.91	31,168.00	-25,976.09	16.66%	
Site Support Staff Expenses					
PER.SIT.01 - Childcare	0.00	6,984.00	-6,984.00	0.0%	
PER.SIT.02 - Custodian	2,358.50	8,710.00	-6,351.50	27.08%	
PER.SIT.03 - Site Caretaker	1,314.00	5,220.00	-3,906.00	25.17%	
PER.SIT.09 - AV Specialist	3,637.50	16,750.00	-13,112.50	21.72%	
PER.SIT.10 - AV Assistant	0.00	2,125.00	-2,125.00	0.0%	
PER.SIT.12 - ER Payroll Taxes	46.88	2,378.00	-2,331.12	1.97%	
Total Site Support Staff Expenses	7,356.88	42,167.00	-34,810.12	17.45%	
PER.MIS.01 - Worker's Comp Ins	1,552.00	1,725.00	-173.00	89.97%	
PER.MIS.02 -Other Personnel Exp	129.14	2,840.00	-2,710.86	4.55%	
Total Payroll Expenses	47,237.41	320,673.00	-273,435.59	14.73%	
Total Expense	126,367.12	406,673.00	-280,305.88	31.07%	
Net Ordinary Income	86,681.88	9,127.00	77,554.88	949.73%	1
Other Income/Expense					
Other Income					
Donor Restricted Activity					
Released from Endowed Funds		-4,275.00			
Total Donor Restricted Activity		-4,275.00			
Total Other Income		-4,275.00			
Other Expense					
Board Approved Expenses	12,580.43				2
Total Other Expense	12,580.43				
Net Other Income	-16,855.43				
Net Income	69,826.45	9,127.00	60,699.45	765.05%	

The Unitarian Universalist Fellowship of San Diegoito
Profit & Loss Budget vs. Actual
 July through September 2023

Jul 2023 - Aug 2023	Annual Budget	\$ Over/Under Budget	25% of Year % of Budget	Notes
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OTHER BUDGETED LINE ITEMS

Other Expense

LIABILITIES

LIA.OPS.01 - Solar Loans	0.00	4,405.00	-4,405.00	0.0%
Total Other Expenses	0.00	4,405.00	-4,405.00	0.0%

NET INCOME - GENERAL FUND ONLY

Total Revenues - General Fund ONLY	142,901.06	415,800.00	-272,898.94	34.37%
Total Expenses - General Fund ONLY	69,619.31	406,673.00	-337,053.69	17.12%
Net Income - General Fund ONLY	73,281.75	4,722.00		

1

NOTES:

- 1) The amount for Budgeted Net Income shown at the end of the P&L (\$9,127) and the amount shown in the last line of this report (\$4,722) differ because annual solar loan payments of \$4,405 are included in the latter calculation.
- 2) *Other Expenses - Board Approved Expenses* include \$2,150 for the 2023 Endowment Grants, \$900 to the Interfaith Shelter Network to replace an Endowment Grant Check from 2022 that was never deposited, \$1,319 to fix problems with the mesh network and security cameras, \$3,379 to repair the fire alarm system in Founders Hall, \$775 for a new office safe required by law, and \$4,059 toward bridge repair.