

Minutes/2023-12-10 UUFSD BOARD MEETING

Founder's Hall, 11:30 a.m.- 1:30 p.m.

Attendance: Rev. Ellie Kilpatrick, Mary Ann Trause (President), Andi MacLeod (Vice President), Sarah Miller (Treasurer), Pam Parker, Louise Garrett, Julia Darling (Acting Secretary). Members visiting from the Nominating committee (present for all except the Executive session) Angie Knappenberger, Greg Brown (Supporting Documents available in our Board meeting 2023-11-12 folder)

Absent: Livia Walsh (Secretary)

Chalice lighting

Board Covenant

Introduction of new DREF Rose

Design Review P & P moved to Discussion Agenda

I. EXECUTIVE SESSION. 15 Minutes

1. The proceedings of the executive session are confidential and recorded elsewhere.

II. CONSENT AGENDA approved with exception of #4

1. Employee handbook proposed changes
2. Congregational Administrator Job Description
3. Package 2023-11-12 Board Meeting: Minutes and Attachments
4. Revised P&P for Design Review

Jon Luft has clarified the responsibilities of the Design Review Committee.

The committee has approved of the changes.

III. UPDATES

1. Administrator's report. FYI

2. **Building projects - Mary Anne.** The permit for the administration building was approved and picked up by Chris Kolb on 11/21/23. Demolition has begun. Doug Paterson will meet with Chris Kolb and Clint Stoddard to discuss Chris' schedule moving forward.

With regards to Phase 2-3-4 Projects, the architect reports the construction design phase is progressing well. Doug is keeping Jon Luft informed. Jon is keeping the Board informed.

3. **Auction planning,** with Andi, Rich Macdonald and Mary Anne, as the steering committee representing Stewardship and the Board, is going well. The next meeting of all the teams will be 1/6/24.

IV. DISCUSSION AGENDA

1. Minister's Report - Rev. Ellie

Follow-up from last month's report and suggested action:

Any progress on the volunteer fair? Pam and Louise

No specific planning yet. Louise and Pam agreed to continue with this project. Date may be delayed until May since Pam will be out w/ surgery.

Any need/desire for further discussion/work on reactions to Israeli/Palestinian conflict? - no plan for the board to follow up on this at this time

2. a. Staff Bonuses - Sarah. Action requested: approve plan for dividing and distributing bonus donations among staff. Background information in Discussion Materials folder. Planned a follow up board meeting on 12/20 once the amount of donations is known.

2.b. Member recognition - Andi. Action requested. Approval

Members have suggested recognizing Susan Hahm for her outstanding work with RE, the RE Search Committee and Louise for her outstanding service. Irv Himmelblau was added for his many years of oversight of the Social Justice Action committee/projects. It was decided to have the recognition on 1/28 during the service and before the congregational meeting. Mary Anne will get the cake and notify the recipients and Pam will write up some blurbs about the great contributions of these individuals.

3. Property Steward - Andi. Action requested: approve increased hours, responsibility and pay for our custodian, Ignacio Oviedo.

Andi has completed her research on tasks of current cleaning staff and additional tasks needed to be done. She met with the custodian and checked on the quality of his work. The information she compiled is in the Discussion materials folder.

A proposal from Jon Luft, Doug Paterson, Sam Wade and the landscape team for current and future landscaping, gardening and maintenance services was considered. The yearly budget cost would be \$26,400. This is not possible in the current fiscal year budget. It would not likely be necessary before FY 2025-26 when the capital campaign project execution is further along. It should be resubmitted closer to that time. However, Betsy Gilpin has reported that some professional landscaping services would be useful now.

Andi reported on the status of inside tasks, outside tasks and repairs. She spoke of her interactions with Ignacio, his current work and willingness to add more tasks. The budget for the added tasks was reviewed which is an additional \$4000 annually for inside tasks. It was approved that he add the inside tasks starting in January. He will pilot the addition of the outside tasks, coming twice a month for \$200 for 6 months through this fiscal year. A continuation of this will be decided at a later time when more budget info is available. The discussion of using a handyman for periodic repairs was tabled until the next board meeting. Bryht has skills in this area.

4. Health and Safety on Campus - Mary Anne (with Sarah). Action requested: appoint task force/team. Delineate the scope of their work. Materials are in the Discussion Materials folder.

There is a need for medical training and greater security. John Post collected security and safety policies from other local churches. The locks have been reset to control access to buildings. Sarah Miller agreed to chair the task force. She will be joined by Louise, Jan Berlin, Kathy Flanagan and possibly Nancy Hebert and Nancy Romig. It was suggested to look for Law enforcement and other training resources.

5. Visioning:

See Discussion Material folder. **Mary Anne - Action requested:** Ongoing discussion about working with a consultant. Decision to be made at the next Board meeting.

Update: Appreciative Inquiry Values visioning scheduled for Thursday February 1 at 10:30; Sunday, February 4, 2024 after the service; and Wednesday February 7 at 8pm on Zoom.

Rev. Ellie will facilitate the meetings and Board members will observe and take notes.

Mary Ann shared her research on possible consultants to facilitate this visioning process. Two were not available but she has info on D. who knows the "nesting bowls process" She could do a weekend or one day process that would focus on Values - Mission- Ends (that are measurable) by looking at where we are now and

where we want to be in 5 yrs. She also recommends charting of progress annually. Her fee is \$3000 for one full-day session, including prep and feedback, plus travel expenses. Mary Ann has not yet heard back from Melissa James who is our new regional UUA rep. She will bring this info forward next month.

6. Board replacement - Louise Garrett has resigned from the board as of January so a replacement is needed to serve until June. Mary Ann will put out an announcement to the congregation. It was decided to have the new nominating committee begin the vetting for a replacement once the announcement is out and recommend a nominee to the Board.

6. Behavioral Covenant. Action requested: Put this on agenda for January meeting.

V. EXTINGUISH CHALICE AND ADJOURN

Addenda:

**Administrator's Report
Financials for 11/2023**

Next Board Meeting Sunday, January 14, 2024 11:30 in the Hall

ADMINISTRATOR'S REPORT TO THE MINISTER – December 2023

MEMBERSHIP STATISTICS as of December 5, 2023:

| | |
|-------------------|-------------------|
| Voting members: | 168 |
| Members emeritus: | 3 |
| Pledging friends: | 11 |
| Friends: | <u>39</u> |
| Total | <u>221</u> |

SUNDAY ATTENDANCE:

| Date | In Person | Via Zoom | Via YouTube | Total |
|------------|-----------|----------|-------------|-------|
| 11/05/2023 | 80 | 14 | 15 | 109 |
| 11/12/2023 | 91 | 10 | 17 | 118 |
| 11/19/2023 | 72 | 11 | 23 | 106 |
| 11/26/2023 | 62 | 11 | 15 | 88 |

LIVE SCAN FINGERPRINTING:

CA AB 506 requires that “an administrator, employee, or regular volunteer (18 years of age or older and who has direct contact with, or supervision of, children for more than 16 hours per month or 32 hours per year) of a youth service organization shall undergo a background check...”

CA AB 506 also requires that an administrator, employee, or regular volunteer of a youth service organization shall complete training in child abuse and neglect identification and training in child abuse and neglect reporting.

Given that AB 2669 pushes back the compliance/requirement date for LiveScan background checks to be put in place **until** January 1, 2024, and that we now have a P&P in place, we need to determine who to test and when.

Respectfully submitted,

Denise Clark, Congregational Administrator

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of November 30, 2023

| | <u>Nov 30, 23</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| US Bank Chkg x2702 | 212,005.90 |
| US Bank Chkg x5676 | 12.00 |
| Total Checking/Savings | <u>212,017.90</u> |
| Accounts Receivable | |
| Accounts Receivable | -13,000.00 |
| Total Accounts Receivable | <u>-13,000.00</u> |
| Total Current Assets | 199,017.90 |
| Other Assets | |
| Investments | |
| UUCEF - Endowment Fund | 129,375.89 |
| UUCEF - Music Fund | 11,872.07 |
| Vanguard x2001-Capital Campaign | 770,970.52 |
| Vanguard x6230-General Fund | 251,306.08 |
| Total Investments | <u>1,163,524.56</u> |
| Total Other Assets | <u>1,163,524.56</u> |
| TOTAL ASSETS | <u><u>1,362,542.46</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 | 1,981.85 |
| USB Admin CC | 2,933.59 |
| Joe Cantrell's CC | 367.44 |
| US Bank Credit Cards - Other | -3,919.84 |
| Total US Bank Credit Cards | <u>1,363.04</u> |
| Total Credit Cards | 1,363.04 |
| Other Current Liabilities | |
| Bonus' Payable | 562.14 |
| Payroll Liabilities | |
| LIA.PER.02 - UUA Pension | 56.97 |
| LIA.PER.04 - LTD&Life Insurance | -182.01 |
| Total Payroll Liabilities | <u>-125.04</u> |
| Total Other Current Liabilities | <u>437.10</u> |
| Total Current Liabilities | 1,560.05 |
| Long Term Liabilities | |
| Long Term Liabilities | |
| LIA.OPS.01 - Solar Loans | 13,983.60 |

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of November 30, 2023

| | <u>Nov 30, 23</u> |
|---------------------------------------|----------------------------|
| Total Long Term Liabilities | 13,983.60 |
| Total Long Term Liabilities | <u>13,983.60</u> |
| Total Liabilities | 15,543.65 |
| Equity | |
| Unrealized Gains&Losses | |
| Unrealized Gains&Losses Music F | 268.01 |
| Unrealized Gains&Losses UUCEF | -2,582.91 |
| Unrealized Gains&Losses Vx2001 | -3,809.15 |
| Unrealized Gains&Losses Vx6230 | 165.25 |
| Total Unrealized Gains&Losses | <u>-5,958.80</u> |
| Permanent Restricted | |
| FND.END.01 - Endowment Fund | 126,124.77 |
| FND.END.02 - Music Fund | 11,569.98 |
| Total Permanent Restricted | <u>137,694.75</u> |
| Temp. Restricted | |
| Building Funds | |
| FND.CAP.01 - Capital Campaign | 822,258.92 |
| Total Building Funds | <u>822,258.92</u> |
| 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 | 2,087.79 |
| UU the Vote | 729.37 |
| Total FND.SAC.04 - SAC Funds | <u>3,328.93</u> |
| Total Other Funds | 115,708.13 |
| 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 | <u>155,140.44</u> |
| Total Temp. Restricted | 1,093,107.49 |
| Unrestricted Net Assets | 88,619.58 |
| Net Income | 33,535.79 |
| Total Equity | <u>1,346,998.81</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,362,542.46</u> |

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

| | Jul 2023 - Nov 2023 | Annual Budget | \$ Over/Under Budget | 42% 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 | 181,759.45 | 326,800.00 | -145,040.55 | 55.62% | |
| Total Pledges | 181,759.45 | 326,800.00 | -145,040.55 | 55.62% | |
| Site Rental | | | | | |
| REV.SIT.01 - Sandy Hill | 24,234.54 | 50,400.00 | -26,165.46 | 48.08% | |
| REV.SIT.02 - Special Event | 3,108.30 | 6,000.00 | -2,891.70 | 51.81% | |
| REV.SIT.03 - Other | 218.00 | 0.00 | 218.00 | 100.0% | |
| Total Site Rental | 27,560.84 | 56,400.00 | -28,839.16 | 48.87% | |
| Fundraising | | | | | |
| REV.AUC.01 - Auction | 1,582.95 | 13,000.00 | -11,417.05 | 12.18% | |
| REV.FDR.02 - Other | 1,502.75 | 2,400.00 | -897.25 | 62.62% | |
| Total Fundraising | 3,085.70 | 15,400.00 | -12,314.30 | 20.04% | |
| Contributions to Programs | | | | | |
| REV.CON.01 - Concerts | 395.00 | | | | |
| REV.FNF.01 - Fun & Fellowship | 104.00 | | | | |
| Total Contributions to Programs | 499.00 | | | | |
| Contributions to General Fund | | | | | |
| REV.SUN.01 - Sunday Collection | 4,362.03 | 12,000.00 | -7,637.97 | 36.35% | |
| REV.MIS.01 - Scripp Sales | 24.61 | 200.00 | -175.39 | 12.31% | |
| REV.MIS.02 - Other | 1,374.84 | 5,000.00 | -3,625.16 | 27.5% | |
| Total Contributions to General Fund | 5,761.48 | 17,200.00 | -11,438.52 | 33.5% | |
| Contributions to Other Funds | | | | | |
| REV.END.01 - Endowment Fund | 6,000.00 | | | | |
| REV.CAP.01 - Capital Fund | 200.00 | | | | |
| REV.CDL.01 - Casas de Luz Fund | 55,958.91 | | | | |
| REV.DBN.01 - DeBenneville Fund | 456.83 | | | | |
| REV.LIB.01 - Library Fund | 88.00 | | | | |
| REV.MIN.01 - Minister Disc Fund | 400.00 | | | | |
| REV.SPC.01 - Special Collections | 23,827.32 | | | | |
| Total Contributions to Other Funds | 86,931.06 | | | | |
| Investment Income | | | | | |
| Vanguard x2001 Income | 4,985.58 | | | | |
| Total Investment Income | 4,985.58 | | | | |
| Total Revenues | 310,583.11 | 415,800.00 | -105,216.89 | 74.7% | |
| Total Income | 314,858.11 | 415,800.00 | -100,941.89 | 75.72% | |
| Gross Profit | 314,858.11 | 415,800.00 | -100,941.89 | 75.72% | |
| Expense | | | | | |
| Operations Expenses | | | | | |
| Office | | | | | |
| OPS.OFF.01 - Postage | 79.60 | 300.00 | -220.40 | 26.53% | |
| OPS.OFF.02 - Office Supplies | 258.23 | 1,500.00 | -1,241.77 | 17.22% | |
| OPS.OFF.03 - Copier | 3,355.30 | 7,400.00 | -4,044.70 | 45.34% | |
| OPS.OFF.04 - eSubscriptions | 1,010.36 | 2,500.00 | -1,489.64 | 40.41% | |
| OPS.OFF.05 - Phone & Internet | 923.87 | 3,250.00 | -2,326.13 | 28.43% | |

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| OPS.OFF.07 - Other Expenses | 0.00 | 300.00 | -300.00 | 0.0% | |
| Total Office | 5,627.36 | 15,250.00 | -9,622.64 | 36.9% | |
| Finance | | | | | |
| OPS.FIN.01 - Accounting Fees | 3,981.61 | 10,560.00 | -6,578.39 | 37.71% | |
| OPS.FIN.02 - Credit Card Fees | 515.12 | 1,300.00 | -784.88 | 39.63% | |
| OPS.FIN.03 - Bank Fees | 6.24 | 0.00 | 6.24 | 100.0% | |
| OPS.FIN.04 - Other Expenses | 182.53 | 400.00 | -217.47 | 45.63% | |
| Total Finance | 4,685.50 | 12,260.00 | -7,574.50 | 38.22% | |
| Site | | | | | |
| OPS.SIT.01 - Property Insurance | 0.00 | 6,000.00 | -6,000.00 | 0.0% | |
| OPS.SIT.02 - Real Estate Taxes | 2,033.14 | 4,100.00 | -2,066.86 | 49.59% | |
| OPS.SIT.03 - Gas & Electric | 58.37 | 240.00 | -181.63 | 24.32% | |
| OPS.SIT.04 - Water | 1,755.69 | 2,800.00 | -1,044.31 | 62.7% | |
| OPS.SIT.06 - AV Maintenance | 361.54 | 3,000.00 | -2,638.46 | 12.05% | |
| OPS.SIT.07 - B&G Maintenance | 7,040.97 | 12,000.00 | -4,959.03 | 58.68% | |
| OPS.SIT.08 - Other Expenses | 32.63 | | | | |
| Total Site | 11,282.34 | 28,140.00 | -16,857.66 | 40.09% | |
| Total Operations Expenses | 21,595.20 | 55,650.00 | -34,054.80 | 38.81% | |
| 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 Expenses | 150.34 | 600.00 | -449.66 | 25.06% | |
| EXP.COM.03 - Communications Expenses | 50.00 | 1,900.00 | -1,850.00 | 2.63% | |
| EXP.END.03 - Endowment Expenses | 0.00 | 200.00 | -200.00 | 0.0% | |
| EXP.FND.03 - Fundraising Expenses | 0.00 | 450.00 | -450.00 | 0.0% | |
| EXP.MEM.03 - Membership Expenses | 23.00 | 100.00 | -77.00 | 23.0% | |
| EXP.PCC.03 - Pastoral Care Expenses | 0.00 | 600.00 | -600.00 | 0.0% | |
| EXP.SUN.03 - Worship Expenses | 1,334.85 | 5,450.00 | -4,115.15 | 24.49% | |
| Total Committee Expenses | 1,558.19 | 9,300.00 | -7,741.81 | 16.76% | |
| Program Expenses | | | | | |
| EXP.FNF.03 - Fun&Fellowship Expenses | 848.69 | 2,500.00 | -1,651.31 | 33.95% | |
| EXP.MUS.03 - Music Program Expenses | | | | | |
| EXP.MFG.03 - Music Fund Grant | 150.00 | 500.00 | -350.00 | 30.0% | |
| EXP.MUS.03 - Music Program Exp - Other | 400.87 | 2,000.00 | -1,599.13 | 20.04% | |
| Total EXP.MUS.03 - Music Program Expenses | 550.87 | 2,500.00 | -1,949.13 | 22.04% | |
| EXP.REL.03 - RE Program Expenses | 131.45 | 5,900.00 | -5,768.55 | 2.23% | |
| EXP.SAC.03 - Social Action Expenses | 1,870.89 | 2,150.00 | -279.11 | 87.02% | |
| Total Program Expenses | 3,401.90 | 13,050.00 | -9,648.10 | 26.07% | |
| Other Fund Expenses | | | | | |
| EXP.CAP.03 - Capital Fund Expenses | 70,316.52 | | | | 1 |
| EXP.CDL.03 - Casas de Luz Expenses | 52,698.43 | | | | |
| EXP.MWL.03 - Memorial Wall Expenses | 81.56 | | | | |
| Total Other Fund Expenses | 123,096.51 | | | | |
| Payroll Expenses | | | | | |
| Minister Expenses | | | | | |
| PER.MIN.00 - MIN Housing | 29,097.51 | 90,000.00 | -60,902.49 | 32.33% | 2 |
| PER.MIN.01 - MIN Wages | 6,885.40 | 8,070.00 | -1,184.60 | 85.32% | 2 |
| PER.MIN.02 - MIN UUA Pension | 3,351.41 | 9,807.00 | -6,455.59 | 34.17% | |
| PER.MIN.03 - in Lieu of FICA | 2,752.72 | 7,502.00 | -4,749.28 | 36.69% | |

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Profit & Loss Budget vs. Actual
July through November 2023

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| PER.MIN.07 - MIN LTDLife Insurance | 562.81 | 2,100.00 | -1,537.19 | 26.8% | |
| PER.MIN.08 - MIN Prof Expenses | 0.00 | 8,000.00 | -8,000.00 | 0.0% | |
| Total Minister Expenses | 42,649.85 | 125,479.00 | -82,829.15 | 33.99% | |
| 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 Insurance | 0.00 | 2,000.00 | -2,000.00 | 0.0% | |
| PER.DRE.08 - DRE Prof Expenses | 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 | 20,923.00 | 54,018.00 | -33,095.00 | 38.73% | |
| PER.ADM.02 - ADM UUA Pension | 0.00 | 5,402.00 | -5,402.00 | 0.0% | |
| PER.ADM.03 - ER Payroll Taxes | 1,904.57 | 4,132.00 | -2,227.43 | 46.09% | |
| PER.ADM.04 - ADM Medical | 0.00 | 11,326.00 | -11,326.00 | 0.0% | |
| PER.ADM.07 - ADM LTDLife Insurance | 454.40 | 1,156.00 | -701.60 | 39.31% | |
| Total Administrator Expenses | 23,281.97 | 76,034.00 | -52,752.03 | 30.62% | |
| Music Program Expenses | | | | | |
| Choir Director | | | | | |
| PER.MUS.01 - Choir Dir Wages | 4,032.20 | 17,473.00 | -13,440.80 | 23.08% | |
| PER.MUS.03 - ER Payroll Tax | 332.54 | 1,337.00 | -1,004.46 | 24.87% | |
| Total Choir Director | 4,364.74 | 18,810.00 | -14,445.26 | 23.2% | |
| Accompanist | | | | | |
| PER.MUS.11 - Accompanist Wages | 4,581.94 | 11,480.00 | -6,898.06 | 39.91% | |
| PER.MUS.12 - Accompanist PR Tax | 254.93 | 878.00 | -623.07 | 29.04% | |
| Total Accompanist | 4,836.87 | 12,358.00 | -7,521.13 | 39.14% | |
| Total Music Program Expenses | 9,201.61 | 31,168.00 | -21,966.39 | 29.52% | |
| Site Support Staff Expenses | | | | | |
| PER.SIT.01 - Childcare | 0.00 | 6,984.00 | -6,984.00 | 0.0% | |
| PER.SIT.02 - Custodian | 3,698.50 | 8,710.00 | -5,011.50 | 42.46% | |
| PER.SIT.03 - Site Caretaker | 2,196.00 | 5,220.00 | -3,024.00 | 42.07% | |
| PER.SIT.09 - AV Specialist | 7,237.50 | 16,750.00 | -9,512.50 | 43.21% | |
| PER.SIT.10 - AV Assistant | 0.00 | 2,125.00 | -2,125.00 | 0.0% | |
| PER.SIT.12 - ER Payroll Taxes | 524.99 | 2,378.00 | -1,853.01 | 22.08% | |
| Total Site Support Staff Expenses | 13,656.99 | 42,167.00 | -28,510.01 | 32.39% | |
| PER.MIS.01 - Worker's Comp Insurance | 1,072.00 | 1,725.00 | -653.00 | 62.15% | |
| PER.MIS.02 -Other Personnel Expenses | 243.88 | 2,840.00 | -2,596.12 | 8.59% | |
| Total Payroll Expenses | 90,106.30 | 320,673.00 | -230,566.70 | 28.1% | |
| Total Expense | 247,758.10 | 406,673.00 | -158,914.90 | 60.92% | |
| Net Ordinary Income | 67,100.01 | 9,127.00 | 57,973.01 | 735.18% | |
| 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 | | 29,289.21 | | | |
| Total Other Expense | | 29,289.21 | | | |

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

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|------------------|------------------------|------------------|-------------------------|----------------------------|-------|
| Net Other Income | -33,564.21 | | | | |
| Net Income | <u>33,535.80</u> | | | | |

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 | <u>0.00</u> | <u>4,405.00</u> | <u>-4,405.00</u> | <u>0.0%</u> |

NET INCOME - GENERAL FUND ONLY

| | | | | |
|------------------------------------|-------------------|-------------------|--------------------|---------------|
| Total Revenues - General Fund ONLY | 218,666.47 | 415,800.00 | -197,133.53 | 52.59% |
| Total Expenses - General Fund ONLY | <u>124,661.59</u> | <u>406,673.00</u> | <u>-282,011.41</u> | <u>30.65%</u> |
| Net Income - General Fund ONLY | <u>94,004.88</u> | <u>4,722.00</u> | | |

4

NOTES

1) *EXP. CAP. 03 - Capital Fund Expenses* include Price Self Storage for the rental unit, Doug Paterson for work on Capital Campaign phases 2,3,& 4, Chris Kolb for work on the Admin building, and Solana Beach for building permits.

2) The minister's compensation is divided between housing and wages in a proportion determined at the beginning of the year in consultation with the minister. There was no algorithm established to determine how this compensation would be allocated per pay period, so the percentages are way off. This will be corrected and the budgeted amounts paid out before Rev Ellie's annual contract date. Note that Rev Ellie's contract start date (8/15/23), the fiscal year, and the 26 payroll periods don't match up. Therefore, every year on the year end report, the minister's compensation doesn't end up at 100% of what was *budgeted* for that fiscal year.

3) *Board Approved Expenses* include fees to WaveConnects for repair of the Ring security system and network, to Chris Kolb for bridge repair, to All County Fire for fire alarm repair, for purchase of a new office document safe, and for the Endowment Grants.

4) *Net Income - General Fund ONLY* currently stands at \$94k. This surplus is due to (1) Rev Ellie's full time contract not starting until 8/15/23, a month and a half into the current FY, (2) not having a DRE for the first 5 months of the current FY, (3) not yet having child care staff, and (4) Denise not taking UUFSD health insurance and not meeting the employment requirements to be included in UUA's pension benefit until January 2024, both of which were budgeted for for the full year, so half the budgeted amount will be unspent.

The Unitarian Universalist Fellowship of San Dieguito

Profit & Loss Budget vs. Actual

July through November 2023

| | Jul 2023 - Nov 2023 | Annual Budget | \$ Over/Under Budget | 42% 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 | 181,759.45 | 326,800.00 | -145,040.55 | 55.62% | |
| Total Pledges | 181,759.45 | 326,800.00 | -145,040.55 | 55.62% | |
| Site Rental | | | | | |
| REV.SIT.01 - Sandy Hill | 24,234.54 | 50,400.00 | -26,165.46 | 48.08% | |
| REV.SIT.02 - Special Event | 3,108.30 | 6,000.00 | -2,891.70 | 51.81% | |
| REV.SIT.03 - Other | 218.00 | 0.00 | 218.00 | 100.0% | |
| Total Site Rental | 27,560.84 | 56,400.00 | -28,839.16 | 48.87% | |
| Fundraising | | | | | |
| REV.AUC.01 - Auction | 1,582.95 | 13,000.00 | -11,417.05 | 12.18% | |
| REV.FDR.02 - Other | 1,502.75 | 2,400.00 | -897.25 | 62.62% | |
| Total Fundraising | 3,085.70 | 15,400.00 | -12,314.30 | 20.04% | |
| Contributions to Programs | | | | | |
| REV.CON.01 - Concerts | 395.00 | | | | |
| REV.FNF.01 - Fun & Fellowship | 104.00 | | | | |
| Total Contributions to Programs | 499.00 | | | | |
| Contributions to General Fund | | | | | |
| REV.SUN.01 - Sunday Collection | 4,362.03 | 12,000.00 | -7,637.97 | 36.35% | |
| REV.MIS.01 - Scripp Sales | 24.61 | 200.00 | -175.39 | 12.31% | |
| REV.MIS.02 - Other | 1,374.84 | 5,000.00 | -3,625.16 | 27.5% | |
| Total Contributions to General Fund | 5,761.48 | 17,200.00 | -11,438.52 | 33.5% | |
| Contributions to Other Funds | | | | | |
| REV.END.01 - Endowment Fund | 6,000.00 | | | | |
| REV.CAP.01 - Capital Fund | 200.00 | | | | |
| REV.CDL.01 - Casas de Luz Fund | 55,958.91 | | | | |
| REV.DBN.01 - DeBenneville Fund | 456.83 | | | | |
| REV.LIB.01 - Library Fund | 88.00 | | | | |
| REV.MIN.01 - Minister Disc Fund | 400.00 | | | | |
| REV.SPC.01 - Special Collections | 23,827.32 | | | | |
| Total Contributions to Other Funds | 86,931.06 | | | | |
| Investment Income | | | | | |
| Vanguard x2001 Income | 4,985.58 | | | | |
| Total Investment Income | 4,985.58 | | | | |
| Total Revenues | 310,583.11 | 415,800.00 | -105,216.89 | 74.7% | |
| Total Income | 314,858.11 | 415,800.00 | -100,941.89 | 75.72% | |
| Gross Profit | 314,858.11 | 415,800.00 | -100,941.89 | 75.72% | |
| Expense | | | | | |
| Operations Expenses | | | | | |
| Office | | | | | |
| OPS.OFF.01 - Postage | 79.60 | 300.00 | -220.40 | 26.53% | |
| OPS.OFF.02 - Office Supplies | 258.23 | 1,500.00 | -1,241.77 | 17.22% | |
| OPS.OFF.03 - Copier | 3,355.30 | 7,400.00 | -4,044.70 | 45.34% | |
| OPS.OFF.04 - eSubscriptions | 1,010.36 | 2,500.00 | -1,489.64 | 40.41% | |
| OPS.OFF.05 - Phone & Internet | 923.87 | 3,250.00 | -2,326.13 | 28.43% | |

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

| | Jul 2023 - Nov 2023 | Annual Budget | \$ Over/Under Budget | 42% of Year % of Budget | Notes |
|---|------------------------|------------------|-------------------------|----------------------------|-------|
| OPS.OFF.07 - Other Expenses | 0.00 | 300.00 | -300.00 | 0.0% | |
| Total Office | 5,627.36 | 15,250.00 | -9,622.64 | 36.9% | |
| Finance | | | | | |
| OPS.FIN.01 - Accounting Fees | 3,981.61 | 10,560.00 | -6,578.39 | 37.71% | |
| OPS.FIN.02 - Credit Card Fees | 515.12 | 1,300.00 | -784.88 | 39.63% | |
| OPS.FIN.03 - Bank Fees | 6.24 | 0.00 | 6.24 | 100.0% | |
| OPS.FIN.04 - Other Expenses | 182.53 | 400.00 | -217.47 | 45.63% | |
| Total Finance | 4,685.50 | 12,260.00 | -7,574.50 | 38.22% | |
| Site | | | | | |
| OPS.SIT.01 - Property Insurance | 0.00 | 6,000.00 | -6,000.00 | 0.0% | |
| OPS.SIT.02 - Real Estate Taxes | 2,033.14 | 4,100.00 | -2,066.86 | 49.59% | |
| OPS.SIT.03 - Gas & Electric | 58.37 | 240.00 | -181.63 | 24.32% | |
| OPS.SIT.04 - Water | 1,755.69 | 2,800.00 | -1,044.31 | 62.7% | |
| OPS.SIT.06 - AV Maintenance | 361.54 | 3,000.00 | -2,638.46 | 12.05% | |
| OPS.SIT.07 - B&G Maintenance | 7,040.97 | 12,000.00 | -4,959.03 | 58.68% | |
| OPS.SIT.08 - Other Expenses | 32.63 | | | | |
| Total Site | 11,282.34 | 28,140.00 | -16,857.66 | 40.09% | |
| Total Operations Expenses | 21,595.20 | 55,650.00 | -34,054.80 | 38.81% | |
| 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 Expenses | 150.34 | 600.00 | -449.66 | 25.06% | |
| EXP.COM.03 - Communications Expenses | 50.00 | 1,900.00 | -1,850.00 | 2.63% | |
| EXP.END.03 - Endowment Expenses | 0.00 | 200.00 | -200.00 | 0.0% | |
| EXP.FND.03 - Fundraising Expenses | 0.00 | 450.00 | -450.00 | 0.0% | |
| EXP.MEM.03 - Membership Expenses | 23.00 | 100.00 | -77.00 | 23.0% | |
| EXP.PCC.03 - Pastoral Care Expenses | 0.00 | 600.00 | -600.00 | 0.0% | |
| EXP.SUN.03 - Worship Expenses | 1,334.85 | 5,450.00 | -4,115.15 | 24.49% | |
| Total Committee Expenses | 1,558.19 | 9,300.00 | -7,741.81 | 16.76% | |
| Program Expenses | | | | | |
| EXP.FNF.03 - Fun&Fellowship Expenses | 848.69 | 2,500.00 | -1,651.31 | 33.95% | |
| EXP.MUS.03 - Music Program Expenses | | | | | |
| EXP.MFG.03 - Music Fund Grant | 150.00 | 500.00 | -350.00 | 30.0% | |
| EXP.MUS.03 - Music Program Exp - Other | 400.87 | 2,000.00 | -1,599.13 | 20.04% | |
| Total EXP.MUS.03 - Music Program Expenses | 550.87 | 2,500.00 | -1,949.13 | 22.04% | |
| EXP.REL.03 - RE Program Expenses | 131.45 | 5,900.00 | -5,768.55 | 2.23% | |
| EXP.SAC.03 - Social Action Expenses | 1,870.89 | 2,150.00 | -279.11 | 87.02% | |
| Total Program Expenses | 3,401.90 | 13,050.00 | -9,648.10 | 26.07% | |
| Other Fund Expenses | | | | | |
| EXP.CAP.03 - Capital Fund Expenses | 70,316.52 | | | | 1 |
| EXP.CDL.03 - Casas de Luz Expenses | 52,698.43 | | | | |
| EXP.MWL.03 - Memorial Wall Expenses | 81.56 | | | | |
| Total Other Fund Expenses | 123,096.51 | | | | |
| Payroll Expenses | | | | | |
| Minister Expenses | | | | | |
| PER.MIN.00 - MIN Housing | 29,097.51 | 90,000.00 | -60,902.49 | 32.33% | 2 |
| PER.MIN.01 - MIN Wages | 6,885.40 | 8,070.00 | -1,184.60 | 85.32% | 2 |
| PER.MIN.02 - MIN UUA Pension | 3,351.41 | 9,807.00 | -6,455.59 | 34.17% | |
| PER.MIN.03 - in Lieu of FICA | 2,752.72 | 7,502.00 | -4,749.28 | 36.69% | |

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

| | Jul 2023 - Nov 2023 | Annual Budget | \$ Over/Under Budget | 42% of Year % of Budget | Notes |
|--|------------------------|-------------------|-------------------------|----------------------------|-------|
| PER.MIN.07 - MIN LTDLife Insurance | 562.81 | 2,100.00 | -1,537.19 | 26.8% | |
| PER.MIN.08 - MIN Prof Expenses | 0.00 | 8,000.00 | -8,000.00 | 0.0% | |
| Total Minister Expenses | 42,649.85 | 125,479.00 | -82,829.15 | 33.99% | |
| 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 Insurance | 0.00 | 2,000.00 | -2,000.00 | 0.0% | |
| PER.DRE.08 - DRE Prof Expenses | 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 | 20,923.00 | 54,018.00 | -33,095.00 | 38.73% | |
| PER.ADM.02 - ADM UUA Pension | 0.00 | 5,402.00 | -5,402.00 | 0.0% | |
| PER.ADM.03 - ER Payroll Taxes | 1,904.57 | 4,132.00 | -2,227.43 | 46.09% | |
| PER.ADM.04 - ADM Medical | 0.00 | 11,326.00 | -11,326.00 | 0.0% | |
| PER.ADM.07 - ADM LTDLife Insurance | 454.40 | 1,156.00 | -701.60 | 39.31% | |
| Total Administrator Expenses | 23,281.97 | 76,034.00 | -52,752.03 | 30.62% | |
| Music Program Expenses | | | | | |
| Choir Director | | | | | |
| PER.MUS.01 - Choir Dir Wages | 4,032.20 | 17,473.00 | -13,440.80 | 23.08% | |
| PER.MUS.03 - ER Payroll Tax | 332.54 | 1,337.00 | -1,004.46 | 24.87% | |
| Total Choir Director | 4,364.74 | 18,810.00 | -14,445.26 | 23.2% | |
| Accompanist | | | | | |
| PER.MUS.11 - Accompanist Wages | 4,581.94 | 11,480.00 | -6,898.06 | 39.91% | |
| PER.MUS.12 - Accompanist PR Tax | 254.93 | 878.00 | -623.07 | 29.04% | |
| Total Accompanist | 4,836.87 | 12,358.00 | -7,521.13 | 39.14% | |
| Total Music Program Expenses | 9,201.61 | 31,168.00 | -21,966.39 | 29.52% | |
| Site Support Staff Expenses | | | | | |
| PER.SIT.01 - Childcare | 0.00 | 6,984.00 | -6,984.00 | 0.0% | |
| PER.SIT.02 - Custodian | 3,698.50 | 8,710.00 | -5,011.50 | 42.46% | |
| PER.SIT.03 - Site Caretaker | 2,196.00 | 5,220.00 | -3,024.00 | 42.07% | |
| PER.SIT.09 - AV Specialist | 7,237.50 | 16,750.00 | -9,512.50 | 43.21% | |
| PER.SIT.10 - AV Assistant | 0.00 | 2,125.00 | -2,125.00 | 0.0% | |
| PER.SIT.12 - ER Payroll Taxes | 524.99 | 2,378.00 | -1,853.01 | 22.08% | |
| Total Site Support Staff Expenses | 13,656.99 | 42,167.00 | -28,510.01 | 32.39% | |
| PER.MIS.01 - Worker's Comp Insurance | 1,072.00 | 1,725.00 | -653.00 | 62.15% | |
| PER.MIS.02 -Other Personnel Expenses | 243.88 | 2,840.00 | -2,596.12 | 8.59% | |
| Total Payroll Expenses | 90,106.30 | 320,673.00 | -230,566.70 | 28.1% | |
| Total Expense | 247,758.10 | 406,673.00 | -158,914.90 | 60.92% | |
| Net Ordinary Income | 67,100.01 | 9,127.00 | 57,973.01 | 735.18% | |
| 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 | 29,289.21 | | | | |
| Total Other Expense | 29,289.21 | | | | |

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

| | Jul 2023 - Nov 2023 | Annual Budget | \$ Over/Under Budget | 42% of Year % of Budget | Notes |
|------------------|------------------------|------------------|-------------------------|----------------------------|-------|
| Net Other Income | -33,564.21 | | | | |
| Net Income | <u>33,535.80</u> | | | | |

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

| | | | |
|-------------|-----------------|------------------|-------------|
| <u>0.00</u> | <u>4,405.00</u> | <u>-4,405.00</u> | <u>0.0%</u> |
|-------------|-----------------|------------------|-------------|

NET INCOME - GENERAL FUND ONLY

| | | | | |
|------------------------------------|------------------|-----------------|-------------|--------|
| Total Revenues - General Fund ONLY | 218,666.47 | 415,800.00 | -197,133.53 | 52.59% |
| Total Expenses - General Fund ONLY | 124,661.59 | 406,673.00 | -282,011.41 | 30.65% |
| Net Income - General Fund ONLY | <u>94,004.88</u> | <u>4,722.00</u> | | |

4

NOTES

- 1) *EXP. CAP.03 - Capital Fund Expenses* include Price Self Storage for the rental unit, Doug Paterson for work on Capital Campaign phases 2,3,& 4, Chris Kolb for work on the Admin building, and Solana Beach for building permits.
- 2) The minister's compensation is divided between housing and wages in a proportion determined at the beginning of the year in consultation with the minister. There was no algorithm established to determine how this compensation would be allocated per pay period, so the percentages are way off. This will be corrected and the budgeted amounts paid out before Rev Ellie's annual contract date. Note that Rev Ellie's contract start date (8/15/23), the fiscal year, and the 26 payroll periods don't match up. Therefore, every year on the year end report, the minister's compensation doesn't end up at 100% of what was *budgeted* for that fiscal year.
- 3) *Board Approved Expenses* include fees to WaveConnects for repair of the Ring security system and network, to Chris Kolb for bridge repair, to All County Fire for fire alarm repair, for purchase of a new office document safe, and for the Endowment Grants.
- 4) *Net Income - General Fund ONLY* currently stands at \$94k. This surplus is due to (1) Rev Ellie's full time contract not starting until 8/15/23, a month and a half into the current FY, (2) not having a DRE for the first 5 months of the current FY, (3) not yet having child care staff, and (4) Denise not taking UUFSD health insurance and not meeting the employment requirements to be included in UUA's pension benefit until January 2024, both of which were budgeted for for the full year, so half the budgeted amount will be unspent.

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of November 30, 2023

| | <u>Nov 30, 23</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| US Bank Chkg x2702 | 212,005.90 |
| US Bank Chkg x5676 | 12.00 |
| Total Checking/Savings | <u>212,017.90</u> |
| Accounts Receivable | |
| Accounts Receivable | -13,000.00 |
| Total Accounts Receivable | <u>-13,000.00</u> |
| Total Current Assets | 199,017.90 |
| Other Assets | |
| Investments | |
| UUCEF - Endowment Fund | 129,375.89 |
| UUCEF - Music Fund | 11,872.07 |
| Vanguard x2001-Capital Campaign | 770,970.52 |
| Vanguard x6230-General Fund | 251,306.08 |
| Total Investments | <u>1,163,524.56</u> |
| Total Other Assets | 1,163,524.56 |
| TOTAL ASSETS | <u><u>1,362,542.46</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 | 1,981.85 |
| USB Admin CC | 2,933.59 |
| Joe Cantrell's CC | 367.44 |
| US Bank Credit Cards - Other | -3,919.84 |
| Total US Bank Credit Cards | <u>1,363.04</u> |
| Total Credit Cards | 1,363.04 |
| Other Current Liabilities | |
| Bonus' Payable | 562.14 |
| Payroll Liabilities | |
| LIA.PER.02 - UUA Pension | 56.97 |
| LIA.PER.04 - LTD&Life Insurance | -182.01 |
| Total Payroll Liabilities | <u>-125.04</u> |
| Total Other Current Liabilities | <u>437.10</u> |
| Total Current Liabilities | 1,560.05 |
| Long Term Liabilities | |
| Long Term Liabilities | |
| LIA.OPS.01 - Solar Loans | 13,983.60 |

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of November 30, 2023

| | <u>Nov 30, 23</u> |
|---------------------------------------|----------------------------|
| Total Long Term Liabilities | 13,983.60 |
| Total Long Term Liabilities | <u>13,983.60</u> |
| Total Liabilities | 15,543.65 |
| Equity | |
| Unrealized Gains&Losses | |
| Unrealized Gains&Losses Music F | 268.01 |
| Unrealized Gains&Losses UUCEF | -2,582.91 |
| Unrealized Gains&Losses Vx2001 | -3,809.15 |
| Unrealized Gains&Losses Vx6230 | <u>165.25</u> |
| Total Unrealized Gains&Losses | -5,958.80 |
| Permanent Restricted | |
| FND.END.01 - Endowment Fund | 126,124.77 |
| FND.END.02 - Music Fund | <u>11,569.98</u> |
| Total Permanent Restricted | 137,694.75 |
| Temp. Restricted | |
| Building Funds | |
| FND.CAP.01 - Capital Campaign | <u>822,258.92</u> |
| 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 | 2,087.79 |
| UU the Vote | <u>729.37</u> |
| Total FND.SAC.04 - SAC Funds | <u>3,328.93</u> |
| Total Other Funds | 115,708.13 |
| 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 | <u>86,000.00</u> |
| Total Board Designated Reserves | <u>155,140.44</u> |
| Total Temp. Restricted | 1,093,107.49 |
| Unrestricted Net Assets | 88,619.58 |
| Net Income | <u>33,535.79</u> |
| Total Equity | <u>1,346,998.81</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,362,542.46</u></u> |