

2024-05-05 UUFSD Board Meeting Minutes
Founders Hall 12:55 p.m-1:59

Present:

Mary Anne Trause, President
Sarah Miller, Treasurer
Livia Walsh, Secretary
Julia Darling
Rich MacDonald
Pam Parker
Rev Ellie, non-voting member

Absent: Andi MacLeod, Vice President

Guests: Alisa Guaralnick and Angie Knappenberger representing Nominating Committee

I. CONSENT AGENDA All Approved

1. Board Meeting Minutes 2024-04-14 **Approved**
2. Re-appointment of Alisa Guaralnick to the Endowment Committee **Approved**
3. Approval of Endowment Committee Grants **Approved**

Report from Nominating Committee on Proposed new board members Alisa Guaralnick

Decision by Nominations Committee to recommend the following people:

Wenda Alvarez for President, Larry Jones

Minister's Report - Rev. Ellie: No report available

- Rev Ellie has been approved for COR

Treasurer's Report: (ref Appendix for financial info)

DREF Report (ref Appendix)

Congregational Administrator's Report (ref. Appendix)

II. DISCUSSION AGENDA

1. Auction - Update – Rich MacDonald

Gross =\$13,276

Expenses \$1400

Total = \$12,155 Net

2. Proposal to Hire Legal Counsel to consult about contract from Bellino Brothers for Landscape Maintenance this spring, estimated fee is \$200.

Mary Anne consulted with UUFSD's legal council (Church Law Center of California) who stated that the contract should be revised. They will revise the contract at the fee of \$200

Approved

3. Proposal to Support GA delegates: The article II task force will appoint the delegates.

Approved \$400 for delegates to go to UUA General Assembly if they request a subsidy.

4. Request for Funds from Music Committee for Piano Hammers: The Music Committee will donate half of the cost which is estimated to be about \$3,800.

Approved \$2000 for the piano repair. Funds will be taken from the 2023-24 budget surplus

5. Religious Exploration and Fellowship:

a. Charlotte Rosen, Child Care worker position **Approved unanimously**

b. Appoint a search committee for a new DREF. **Approved unanimously**

Angie Knappenberger, Liora, Guttierrez, and Livia Walsh have agreed to be on the committee. Mary Anne will send out requests to some of the parents including Justin or Maria Moody, John or Sally Host, Vanessa Reed may be possible candidates.

c. Rev Ellie will be discussing with Rose and Susan Hahm, the possibility and details regarding Rose remaining as an RE consultant.

d. Susan Hahm, RE Chairperson, will revise the current DREF job description.

**6. Visioning: proposed plan for engaging fellowship for discussion
See D. Orlandt's report in Discussion Materials. Page 10
Describing Next Steps. Not Discussed**

Appendix:

Financials

Congregational Administrator's Report

DREF Report

D. Orlandt's report (included as a website link [HERE](#))

Next Regular Board Meeting 2024- 06-02

Board's 2024-25 Budget Review Meeting 2024-5-19

ADMINISTRATOR'S REPORT TO THE MINISTER – May 2024

MEMBERSHIP STATISTICS as of June 21, 2024:

Voting members:	173
Members emeritus:	5
Pledging friends:	9
Friends:	<u>42</u>
Total	<u>229</u>

Notes:

SUNDAY ATTENDANCE:

Date	In Person	Via Zoom	Via YouTube	Total
5/05/2024	75	11	18	104
5/12/2024	No Data	No Data	25	? > 25
5/19/2024	81	11	37	129
5/26/2024	53	15	14	82

PERSONNEL:

SITE RENTALS:

NTR

Respectfully submitted,

Tristan Hamm, Congregational Administrator

DREF Board Report May 2024

Hello Board!

The month of April primarily focused on preparation for the Auction, and preparation for Summer programming.

Our programming has functioned in April as follows

- Chalice Children
 - Still operating smoothly under the direction of Liora and Sheryl, Toddler – Kindergarten aged children, using the Chalice Children Curriculum.
- 1st-6th - Summer Garden prep
 - Children in grades 1 – 6 took a tour of their future Summer garden, and have been planting seedings (some to take home, some to leave on campus) to prepare for planting in the Summer. Children have also worked on, and will continue to work on garden décor. This work has gone hand-in-hand with earth month and conversations around earth health and home grown food.
- Youth ages 12-18
 - There has been no consistent youth attendance. I have been communicating with Vista UU and Pilgrim UU about creating combined programs for our youth, as all of our youth programs hit a major decline since COVID.

Work has continued on coming into compliance with AB506, some of our volunteers are in full compliance, some are in process, and still others are beginning the process in May. My hope is to have all current volunteers in full compliance before the end of the church year.

Below, you will find our Children's program registration and attendance totals.

Upcoming priorities and timeline:

- AB-506 Compliance for all staff and volunteers
 - Complete training of current volunteers
 - By May 31
 - Full compliance of paperwork (trainings/certifications/etc.)
 - By May 31
- Website updating of the RE sections with new information generated by AB506 work
 - By End of Church Year
- Creating an infrastructure for the program that is clear and easy to follow for those that will be holding the program after August.
 - Select a "Theology through play" based curriculum for 1st – 6th grades for the summer
 - Considering the children's community garden, in conjunction with parts of the "Growing Food" curriculum combined with Soul Matters materials.
 - Identifying leads for all classrooms
 - Chalice Children – Liora & Sheryl
 - Summer 1st – 6th – Rose & Charlotte with one volunteer each week, until Mid-August, Charlotte + 2 volunteers Mid-August-September.
 - Youth

- 1st – 3rd
- 4th – 6th
- Select 1st – 3rd & 4th – 6th curriculum for leads that requires little prep time
 - Considering Soul Matters, Toolbox of Faith – and will be looking at others in the May RE Committee retreat.
- Launch a self-maintaining volunteer/Person-in-charge/Mandated reported schedule accessible to all leads and program volunteers
- Enhancing youth programming
 - Collaborating with Vista UU, Chalice UU, and Pilgrim UCC
 - Summer OWL 6th-7th grades
 - Collaborating with Vista UU
- Beginning a young adult group

UUFSD RE 2023-2024		Complete							
All Classes					Chalice Children & F	Chalice Children & F	Camp Weekend	Chalice Children & F	Easter
			Ave	Reg					
Totals				22					
Attendance			5		8	9	4	5	12
C = Combined Classes; NA , or InterG #									
#	Class		Average Attendance	Registered?	04-28-24	04-21-24	04-14-24	04-07-24	03-31-24
1	Childcare		1	2	1	1	0	2	3
2	Pre K / Kindergarden		2	8	4	4	2	0	1
3	1st - 4th Grade		2	6	1	2	2	1	7
4	5th - 6th Grade		1	6	2	2	0	2	1
5	JRUU: 7th - 8th Grade		0	0	0	0	0	0	0
6	YRUU: 9th - 12th		0	0	0	0	0	0	0

Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

April 30, 2024

ASSETS

Current Assets

Checking/Savings

US Bank Savings x9485 218,320.67

US Bank Chkg x2702 51,994.80

Total Checking/Savings 270,315.47

Accounts Receivable

Accounts Receivable -21,700.00

Total Accounts Receivable -21,700.00

Total Current Assets 248,615.47

Other Assets

Investments

UUCEF - Endowment Fund 131,059.58

UUCEF - Music Fund 12,022.19

Vanguard x2001-Capital Campaign 595,814.18

Vanguard x6230-General Fund 256,752.62

Total Investments 995,648.57

Total Other Assets 995,648.57

TOTAL ASSETS 1,244,264.04

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable 269.96

Total Accounts Payable 269.96

Credit Cards

US Bank Credit Cards 3,762.48

Total Credit Cards 3,762.48

Other Current Liabilities

Bonus' Payable 260.96

Payroll Liabilities

LIA.PER.03 - Medical Insurance 120.00

LIA.PER.04 - LTD&Life Insurance -160.49

Total Payroll Liabilities -40.49

Total Other Current Liabilities 220.47

Total Current Liabilities 4,252.91

Long Term Liabilities

Long Term Liabilities

LIA.OPS.01 - Solar Loans 11,781.96

Total Long Term Liabilities 11,781.96

Total Long Term Liabilities 11,781.96

Total Liabilities 16,034.87

Equity

Unrealized Gains&Losses

Unrealized Gains&Losses Music F	695.33
Unrealized Gains&Losses UUCEF	-1,197.28
Unrealized Gains&Losses Vx2001	-3,539.65
Unrealized Gains&Losses Vx6230	-3,924.92
Total Unrealized Gains&Losses	<u>-7,966.52</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	81,866.05
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	<u>115,208.13</u>
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	<u>1,092,607.49</u>
Unrestricted Net Assets	87,890.49
Net Income	-81,997.04
Total Equity	<u>1,228,229.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,244,264.04</u></u>

Annual Budget

Over/Under Budget

83% of Year
% of Budget

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

326,156.05

326,800.00

-643.95

99.8%

Total Pledges

326,156.05

326,800.00

-643.95

99.8%

Site Rental

REV.SIT.01 - Sandy Hill

45,555.54

50,400.00

-4,844.46

90.39%

REV.SIT.02 - Special Event

4,488.30

6,000.00

-1,511.70

74.81%

REV.SIT.03 - Other

492.31

0.00

492.31

100.0%

Total Site Rental

50,536.15

56,400.00

-5,863.85

89.6%

Fundraising

REV.AUC.01 - Auction

3,726.74

13,000.00

-9,273.26

28.67%

REV.FDR.02 - Other

1,502.75

2,400.00

-897.25

62.62%

Total Fundraising

5,229.49

15,400.00

-10,170.51

33.96%

Contributions to Programs

REV.CON.01 - Concerts

395.00

REV.FNF.01 - Fun & Fellowship

202.00

REV.SAC.01 - Social Action

309.27

Total Contributions to Programs

906.27

Contributions to General Fund

REV.SUN.01 - Sunday Collection

9,421.72

12,000.00

-2,578.28

78.51%

REV.MIS.01 - Other

4,925.82

5,200.00

-274.18

94.73%

Total Contributions to General Fund

14,347.54

17,200.00

-2,852.46

83.42%

Contributions to Other Funds

REV.END.01 - Endowment Fund

6,000.00

REV.CAP.01 - Capital Fund

2,200.00

REV.CDL.01 - Casas de Luz

158,286.74

REV.DBN.01 - DeBenneville Fund

11,884.36

REV.LIB.01 - Library Fund

201.00

REV.MWL.01 - Memorial Wall Fund

300.00

REV.MIN.01 - Minister Disc Fund

500.00

REV.SPC.01 - Special Collection

57,623.49

Total Contributions to Other Funds

236,995.59

Investment Income

UUCEF Realized Gains & Losses

24.89

Vanguard x2001 Income

29,559.74

Vanguard x6320 Income

9,536.71

Vanguard Realized Gains & Losses

-48.71

Investment Income - Other

320.84

Total Investment Income

39,393.47

Total Revenues

673,564.56

Total Income

677,839.56

Gross Profit

677,839.56

Expense

Operations Expenses

Office

	Jul 2023 - Apr 2024	Annual Budget	Over/Under Budget	83% of Year % of Budget
OPS.OFF.01 - Postage	147.90	300.00	-152.10	49.3%
OPS.OFF.02 - Office Supplies	439.24	1,500.00	-1,060.76	29.28%
OPS.OFF.03 - Copier	6,777.65	7,400.00	-622.35	91.59%
OPS.OFF.04 - eSubscriptions	2,222.45	2,500.00	-277.55	88.9%
OPS.OFF.05 - Phone & Internet	1,738.09	3,250.00	-1,511.91	53.48%
OPS.OFF.07 - Other Expenses	120.00	300.00	-180.00	40.0%
Total Office	11,445.33	15,250.00	-3,804.67	75.05%
Finance				
OPS.FIN.01 - Accounting Fees	7,899.17	10,560.00	-2,660.83	74.8%
OPS.FIN.02 - Credit Card Fees	1,173.18	1,300.00	-126.82	90.25%
OPS.FIN.03 - Bank Fees	18.24	0.00	18.24	100.0%
OPS.FIN.04 - Other Expenses	182.53	400.00	-217.47	45.63%
Total Finance	9,273.12	12,260.00	-2,986.88	75.64%
Site				
OPS.SIT.01 - Property Insurance	350.00	6,000.00	-5,650.00	5.83%
OPS.SIT.02 - Real Estate Taxes	4,066.28	4,100.00	-33.72	99.18%
OPS.SIT.03 - Gas & Electric	117.49	240.00	-122.51	48.95%
OPS.SIT.04 - Water	2,780.10	2,800.00	-19.90	99.29%
OPS.SIT.06 - AV Maintenance	4,185.82	3,000.00	1,185.82	139.53%
OPS.SIT.07 - B&G Maintenance	9,795.45	12,000.00	-2,204.55	81.63%
Total Site	21,295.14	28,140.00	-6,844.86	75.68%
Total Operations Expenses	42,013.59	55,650.00	-13,636.41	75.5%
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	351.93	600.00	-248.07	58.66%
EXP.COM.03 - Communications Exp	152.00	1,900.00	-1,748.00	8.0%
EXP.END.03 - Endowment Exp	0.00	200.00	-200.00	0.0%
EXP.FND.03 - Fundraising Exp	1,017.58	450.00	567.58	226.13%
EXP.MEM.03 - Membership Exp	48.00	100.00	-52.00	48.0%
EXP.PCC.03 - Pastoral Care Exp	0.00	600.00	-600.00	0.0%
EXP.SUN.03 - Worship Exp	1,902.22	5,450.00	-3,547.78	34.9%
Total Committee Expenses	3,471.73	9,300.00	-5,828.27	37.33%
Program Expenses				
EXP.FNF.03 - Fun&Fellowship Exp	1,814.48	2,500.00	-685.52	72.58%
EXP.MUS.03 - Music Program Exp				
EXP.MFG.03 - Music Fund Grant	150.00	500.00	-350.00	30.0%
EXP.MUS.03 - Music Program Exp - Other	1,852.81	2,000.00	-147.19	92.64%
Total EXP.MUS.03 - Music Program Exp	2,002.81	2,500.00	-497.19	80.11%
EXP.REL.03 - RE Program Exp	490.61	5,900.00	-5,409.39	8.32%
EXP.SAC.03 - Social Action Exp	3,196.02	2,150.00	1,046.02	148.65%
Total Program Expenses	7,503.92	13,050.00	-5,546.08	57.5%
Other Fund Expenses				
EXP.CAP.03 - Capital Fund Exp	302,008.73			
EXP.CDL.03 - Casas de Luz Exp	133,315.61			
EXP.DBN.03 - Debenneville Exp	800.00			
EXP.MWL.03 - Memorial Wall Exp	244.68			
EXP.SPC.03 - Special Coll Exp	5,425.54			
Total Other Fund Expenses	441,794.56			

	Annual Budget	Over/Under Budget	83% of Year % of Budget	
Payroll Expenses				
Minister Expenses				
PER.MIN.00 - MIN Housing	66,816.80	90,000.00	-23,183.20	74.24%
PER.MIN.01 - MIN Wages	6,885.40	8,070.00	-1,184.60	85.32%
PER.MIN.02 - MIN UUA Pension	7,131.97	9,807.00	-2,675.03	72.72%
PER.MIN.03 - in Lieu of FICA	5,638.13	7,502.00	-1,863.87	75.16%
PER.MIN.07 - MIN LTDLife Ins	1,243.36	2,100.00	-856.64	59.21%
PER.MIN.08 - MIN Prof Exp	0.00	8,000.00	-8,000.00	0.0%
Total Minister Expenses	87,715.66	125,479.00	-37,763.34	69.91%
DRE Expenses				
PER.DRE.01 - DRE Wages	12,460.00	29,120.00	-16,660.00	42.79%
PER.DRE.02 - DRE UUA Pension	1,204.00	2,912.00	-1,708.00	41.35%
PER.DRE.03 - ER Payroll Taxes	567.63	2,228.00	-1,660.37	25.48%
PER.DRE.04 - DRE Medical	0.00	4,000.00	-4,000.00	0.0%
PER.DRE.07 - DRE LTDLife Ins	334.80	2,000.00	-1,665.20	16.74%
PER.DRE.08 - DRE Prof Exp	358.82	1,000.00	-641.18	35.88%
Total DRE Expenses	14,925.25	41,260.00	-26,334.75	36.17%
Administrator Expenses				
PER.ADM.01 - ADM Wages	45,560.77	54,018.00	-8,457.23	84.34%
PER.ADM.02 - ADM UUA Pension	534.24	5,402.00	-4,867.76	9.89%
PER.ADM.03 - ER Payroll Taxes	2,999.00	4,132.00	-1,133.00	72.58%
PER.ADM.04 - ADM Medical	1,277.94	11,326.00	-10,048.06	11.28%
PER.ADM.07 - ADM LTDLife Ins	1,018.37	1,156.00	-137.63	88.09%
Total Administrator Expenses	51,390.32	76,034.00	-24,643.68	67.59%
Music Program Expenses				
Choir Director				
PER.MUS.01 - Choir Dir Wages	10,752.60	17,473.00	-6,720.40	61.54%
PER.MUS.03 - ER Payroll Tax	601.92	1,337.00	-735.08	45.02%
Total Choir Director	11,354.52	18,810.00	-7,455.48	60.36%
Accompanist				
PER.MUS.11 - Accompanist Wages	8,747.34	11,480.00	-2,732.66	76.2%
PER.MUS.12 - Accompanist PR Tax	382.39	878.00	-495.61	43.55%
Total Accompanist	9,129.73	12,358.00	-3,228.27	73.88%
Total Music Program Expenses	20,484.25	31,168.00	-10,683.75	65.72%
Site Support Staff Expenses				
PER.SIT.01 - Childcare	0.00	6,984.00	-6,984.00	0.0%
PER.SIT.02 - Custodian	10,543.50	8,710.00	1,833.50	121.05%
PER.SIT.03 - Setup Staff	4,810.56	5,220.00	-409.44	92.16%
PER.SIT.09 - AV Specialist	12,975.00	16,750.00	-3,775.00	77.46%
PER.SIT.10 - AV Assistant	575.00	2,125.00	-1,550.00	27.06%
PER.SIT.12 - ER Payroll Taxes	2,522.05	2,378.00	144.05	106.06%

Total Site Support Staff Expenses	<u>31,426.11</u>	<u>42,167.00</u>	<u>-10,740.89</u>	<u>74.53%</u>
PER.MIS.01 - Worker's Comp Ins	7,248.00	1,725.00	5,523.00	420.17%
PER.MIS.02 -Other Personnel Exp	916.68	2,840.00	-1,923.32	32.28%
Total Payroll Expenses	<u>214,106.27</u>	<u>320,673.00</u>	<u>-106,566.73</u>	<u>66.77%</u>
Total Expense	<u>716,890.07</u>	<u>406,673.00</u>	<u>310,217.07</u>	<u>176.28%</u>
Net Ordinary Income	-39,050.51	-406,673.00	367,622.49	9.6%
Other Income/Expense				
Other Income				
Donor Restricted Activity				

	Annual Budget	Over/Under Budget	83% of Year % of Budget
Released from Endowed Funds		<u>-4,275.00</u>	
Total Donor Restricted Activity		<u>-4,275.00</u>	
Total Other Income		-4,275.00	
Other Expense			
Grants Awarded by UUFSD		2,333.45	
Board Approved Expenses		36,338.08	
Total Other Expense		<u>38,671.53</u>	
Net Other Income		<u>-42,946.53</u>	
net income		<u>-81,997.04</u>	

OTHER BUDGETED LINE ITEMS

Other Expense

LIABILITIES

LIA.OPS.01 - Solar Loans	2,201.64	4,405.00	-2,203.36	49.98%
Total Other Expenses	<u>2,201.64</u>	<u>4,405.00</u>	<u>-2,203.36</u>	<u>49.98%</u>

NET INCOME - GENERAL FUND ONLY

Total Revenues - General Fund ONLY	397,175.50	415,800.00	-18,624.50	95.52%
Total Expenses - General Fund ONLY	238,625.62	411,078.00	-172,452.38	58.05%
Net Income - General Fund ONLY	<u>158,549.88</u>	<u>317.00</u>		

