

**UUFSD Board of Directors Meeting Minutes Sunday,
11/10/24, 11:30 AM – 2:00 PM | Location: UUFSD, Founders' Hall**

Board Members Present:

Wenda Alvarez, President
Mary Anne Trause, Vice President
Livia Walsh
Andi MacLeod
Larry Jones
Pam Parker
Julia Darling
Sarah Miller, Treasurer, Non-voting member
John Drewe, Secretary, Non-voting member
Rev Ellie, Minister, Non-voting member

Board Member(s) Absent: *NONE*

Guest(s) Present: Jon Luft, Dream Builders Committee Chair, Doug Paterson, AIA, Architect

- Chalice Lighting: “What it means to be human,” Congressman John Lewis Board Covenant (silent review) Pam Parker

I. Consent Agenda **Approved**

- A. Board Meeting Minutes 2024-10-13 (document in Board Drive)
- B. Board Executive Session Meeting Minutes 2024-10-22 (document in Board Drive)
- C. Copier Supplies and Maintenance Contract (document in Board Drive)

APPROVED ALL

II. Reports and Updates

- A. **Classroom Flooring** Updated Proposal
 - 1. **San Diego Flooring Pros Proposal #1499, 11/06/24: Total \$18,850.48**
Increase from \$14,874.50 proposal due to addition of ¼” Lauan plywood underlayment
 - 2. **UUFSD Contribution:** UUFSD will contribute 50% of project costs, up to a maximum contribution of \$10,000.
 - 3. **Tenant Contribution:** Request Sandy Hill approval of 50% of the first \$20,000 of project costs and 100% of any project costs exceeding \$20,000.
 - 4. **Installation – Phased:** Current plan is two classrooms per Sandy Hill closure. Begins during the Sandy Hill winter break, approx. Dec. 23, 2024. Phase 2 likely during spring break.

APPROVED

- B. Minister’s Report (document in Board Drive) Rev. Ellie

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- C. DREF Report (document in Board Drive) information only
- D. Congregational Administrator Report (document in Board Drive) information only
- E. Update: CA SB 553: Workforce Violence Prevention Plan (document in Board Drive) Larry Jones

Larry summarized the essential purpose of the law. Recommended that Rev Ellie as staff supervisor provide information to employees and have them sign off on it. Minister or appropriate person such as president of the board will be the designated incident contact person.

ACTION ITEM: Andi will follow up with staff as needed. Rev. Ellie to determine incident contact person.

- F. **Improvement Project - Admin Building** (doc. in Board Drive) Larry Jones, Jon Luft

1. Jon Luft report of 11-10-24 confirms Dream Builders daily contact and observation by Jon.
2. Larry Jones is acting as Board representative providing periodic additional observation.
3. Invoice review, approval and submittal for payment is now managed by Larry Jones.
4. Invoices: None since 10/01/24.
5. Activity: Progress evident. Workers on site nearly each day since 10/22/24.
6. Electrical inspection expected in November.
7. Waterproofing: Larry has emphasized to contractor the importance of waterproofing the building. Construction activities demonstrate progress toward this goal.

ACTION: Jon Luft and Larry Jones will continue the increased project oversight described above, which began 10/22/24.

- G. Financial Reports: Brief review, approval Sarah Miller, Treasurer
 1. June 2024 (year-end) *No comments or questions on this item.*
 2. October 31, 24 YTD reporting
 - Profit and Loss Report (Income and Expenses) YTD: Nothing of note to report
 - Balance Sheet as of 10/31/24 - **Unrestricted Net Assets: \$ 178,661**
 - **Capital improvement funding:** Needs more transparency. Sarah is working with bookkeeper on a proposal to include pledges and project funding, etc. in Balance Sheet. **Goal is to utilize QuickBooks for easier reporting.** Currently, manual reporting is required. NOTE: Bookkeeper rate is \$45 per hour.

ACTION ITEM: Sarah will draft capital improvement fund bookkeeping proposal.

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III. Discussion Agenda

A. **Staff: Childcare New Hire** (document in Board Drive) Rev. Ellie

1. **Juno Reed-Elliott** recommended to fill part-time Childcare position.
2. **P&P Compliance:** Juno is the son of UUFSD member(s). Hiring is in alignment with [policies and procedures \(P&P 310\)](#) regarding the hiring of members' family. Excerpt follows.

Religious Education Teachers, Childcare Workers, Set-up Staff may be members or relatives of members at time of hire, with board approval, although these positions shall also be competed outside the Fellowship. Board approval will be sought after the member candidate is interviewed and chosen as the top candidate, but before a job offer is made.

3. **Reports to:** Director of Religious Exploration and Fellowship.

APPROVED: Hiring Juno Reed-Elliott

ACTION: Offer letter, drafted by the Personnel Committee will be signed by Wenda.

B. **Capital Improvement Project - Phase 2** (document in Board Drive) Jon Luft

1. COSB Permitting issue: Storm water control needs to be resolved. COSB is requiring retention basin, noting that permeable pavement is not sufficient. However, permeable pavement has been proven since its 2012 installation.
2. Contractor Bid Due Date: Pushed back to Nov 21. Bids expected from 3-4 contractors.

ACTION ITEM: Dream Builders Committee and Architect Doug Paterson are working on a letter from UUFSD to the City in protest of the Engineering Department's retention pond requirement, which is a recent barrier. UUFSD strategies include relationship building with Board President and project support letters from UUFSD members who reside in the City of Solana Beach.

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- C. Board Roles, Goals, Plans (document in Board Drive) Rev. Ellie
Board Member reflection on the following three questions.

Insufficient time was available to complete Rev. Ellie's planned discussion. Initial questions follow and nearly all Board members had time to respond.

1. List the different possible roles of the board members.
2. How does this year's board relate to last year's board?
3. What differentiates or makes distinct the board officers from the board members, defining roles?

ACTION: Consider special meeting to complete this activity.

- D. Facilities Scheduling: Rentals Rev. Ellie
1. Concern for special event scheduling and non-UUFSD space reservations or rentals that restrict UUFSD activities.
 2. Current practice: Tristan receives requests and checks schedule for one-time and recurring events.

DECISION: Until Phase 2 construction is completed, space reservation requests on Tuesday and Wednesday will be limited to UUFSD activities and events. Internal communication of construction progress or related limitations will further inform space reservations.

- E. Annual Priorities (from Retreat): Next Steps Rev. Ellie
(Retreat Minutes in Board Drive > Board Retreat)
- Growth and engagement in DREF programs; prioritizing needs of children and families.
 - Creative, effective innovative and playful management of capital projects and congregation life during capital project.
 - Integrate mission into congregational life including consideration of existing mission and affirmation.
 - Improve our governance. Journey to an effective model of governance

NOT CONSIDERED due to insufficient time and concert beginning in adjoining space.

ACTION: Consider special meeting.

- F. Executive Session (Meeting notes reported separately.)

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IV. Board Scheduling and Administrative

- A. Executive Session: Nov 19, 4:30 pm by Zoom
- B. Next Board Meeting: Sunday, Dec. 08, 11:30 AM, Founders' Hall
- C. Dec. Board Mtg - Discussion Agenda: Committee Board Liaisons

V. Extinguish Chalice/Close Meeting

Pam Parker

Minister's Report

Rev. Ellie Kilpatrick (she/her)

11/10/2024

Big Picture: As I write this, it's challenging not to consider the big picture going forward from this moment, which means considering the implications of Trump having won the election, and a future in which project 2025 is going to come to fruition. With that said, I'd like to also emphasize what's been going on this month and not just what we're anticipating in the future, which is very much unknown. It's been a busy month. As the board knows, I had the intention of slowing down and working from home when possible. By and large, my health remains mostly unchanged, with one important change: my brain fog is substantially better. My emphases this month were on supervision with Tristan, working on my own organizational skills, and pastoral care.

Worship and Rites of Passage:

I decided to be a bit more creative with worship this month. I had more homilies and almost no sermons, but I think worship still ended up being nourishing for our people. This week, I'm going back to the traditional style of worship that I perform. This past month, we had a worship associates training, and we've added three new worship associates to the team. We also put together a last minute celebration of life for a former member, Cindy Dankberg, which was deeply meaningful.

Pastoral Care and Presence:

The month ended up being very hectic from a pastoral standpoint. Two very sudden deaths of former members brought a lot of intense and emergent grief. This month I have been prioritizing the organization of three celebrations of life (one that already took place, and two that are upcoming in the next couple of weeks). I have reached out to several people in hopes that they might be willing to chair certain aspects of the pastoral care committee, which is down to 2 members. This month, I'm going to go back to the drawing board to try and create a concrete plan for how to build up this team.

Spiritual Development for Self and Others:

This is an area that has gotten less attention this month. In the coming months, I think it will be vital to prioritize adult education opportunities, particularly pertaining to democracy and how we can prepare ourselves for the next four years.

Social Justice in the Public Square:

I anticipate that the next few months will be involved with regard to social justice initiatives. We'll need to remember to pace ourselves, find joy, not try to reinvent the wheel, and find partners who are already doing this work. In December, I have a plan to begin with an educational series by Timothy Snyder called "On Tyranny." I also plan (along with Irv, Liv, and Sarah Millspaugh) to try to meet with Katharine Blakesprear in the next couple of weeks with regard to fiscal transparency (particularly with regard to California's investments in weapons that go to Israel).

Administration:

This is the area that has gotten the most attention from me in the past month. I meet with Tristan 2-3 times a week, and I believe he is currently showing promising signs of progress. I also have been working hard to keep myself organized. I met weekly with a coach (something I will continue to do for the foreseeable future). Although it is still early in the coaching work, I'm noticing a difference with my ability to stay on top of email. My next priority is to work on long term planning (looking ahead more than a week or two), and project time management.

Serves the Larger Unitarian Universalist Faith:

This is a time for Unitarian Universalists to be together. My local UU colleagues are planning to get together, both to grieve in community, and to strategize how we can work together in the months to come.

Leads the Faith into the Future:

As many UU congregations did around the country, I held a vigil on Thursday for our congregation to grieve together. It was an important time for people to share their sorrow in community. Leading the faith into the future will very much be a combination of working to combat the new realities that are coming our way, and remembering to center joy and fellowship at UUFSD. Our togetherness and our joy is an act of defiance against a culture that wants us to be stuck in fear and despair. I will be providing educational opportunities, spiritual grounding opportunities, and action opportunities, along with my fellow UU ministers who are doing wonderful work.

I want our community to remember that this is not an end. This is an opportunity for us to be whoever we need to be to nourish each other and nurture each other in this aching world. And I am confident that we will commit to that daunting task.

ADMINISTRATOR'S REPORT TO THE MINISTER – November 2024

MEMBERSHIP STATISTICS as of November 7, 2024:

Voting members:	168
Members emeritus:	5
Pledging friends:	7
Friends:	<u>32</u>
Total	<u>212</u>

SUNDAY ATTENDANCE:

Date	In Person	Via Zoom	Via YouTube	Total
10/06/2024	74	15	N/A	89
10/13/2024	66	16	N/A	82
10/20/2024	58	9	35	102
10/27/2024	78	12	22	112
11/03/2024	66	14	15	95

Membership Changes:

Site Rental:

An external memorial service was hosted in Founders' Hall on Saturday, October 19.

A regular Day of Mindfulness retreat was hosted on campus on Saturday, October 26

Respectfully submitted,

Tristan Hamm, Congregational Administrator



UUFSD President <president@uufsd.org>

[UUFSD Board] Admin building update

1 message

Lawrence Jones <joneslawr@gmail.com>

Sat, Nov 9, 2024 at 8:13 AM

To: UU Board <board@uufsd.org>

Jon Luft reports this status as of Friday 11/8:

- electrical rough-in continuing
- block walls sealed
- gravel placed in draining ditch
- drain perf pipe + ditch backfill tbd 11/11
- plumbing rough-in awaits inspector query (pex v. Cu)

I am watching for these short-term milestones:

1. install exhaust & intake fans above ceiling
2. install plumbing lines above ceiling
3. city inspector approves work before roof close-out
4. complete roof parapet
5. install roofing panels
6. seal and coat roof (multistep process)
7. windows on site
8. install windows
9. building wrap (seal wood behind stucco)

At that point, the building will be protected from rain, a high priority. My deadline for this milestone is, well, NOW. Seasonal rains can begin mid-October.

Then, interior finish work can begin. I will watch for:

10. electrical lines terminated in service panel
11. electrical outlets and switches installed
12. dry wall on site
13. insulation installed
14. dry wall installed
15. trim installed
16. prep for paint (plastic over windows etc)
17. paint primer coat
18. HVAC 4-zone mini-split system on site
19. HVAC exterior unit installed
20. HVAC 4 wall units installed
22. cabinets on site
23. cabinets installed
24. paint top coat
25. flooring on site
26. flooring installed
27. city inspector approves occupancy
28. furniture moved from storage
29. moving day

I remain confident that money is not an issue, and that offering more will not accelerate work. Chris knows he's already collected for HVAC, insulation, cabinets, windows that are not on site. How a contractor manages cash flow across jobs need not concern us. He knows he owes us a building. When offered more money, he declined. I mentioned rain a few times; he knows exactly what that can do to his job site.

The most important accelerant appears to be daily oversight. Jon is on it, and he brings me into his meetings with Chris as needed.

Bottom line is, the job is moving forward. Every day is a new day.

Larry

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You received this message because you are subscribed to the Google Groups "Board" group.
To unsubscribe from this group and stop receiving emails from it, send an email to board+unsubscribe@uufsd.org.
To view this discussion visit <https://groups.google.com/a/uufsd.org/d/msgid/board/EA71743C-2AB1-4DDC-9365-2C594D28672C%40gmail.com>.

11/10/24

Brief update from Dream Builders to the Board

Administration Building

- I have made direct contact by voice or in person with Chris Kolb every workday since the Executive Session Board Meeting on October 22. The purpose of our daily interaction is to determine what he plans to accomplish that day, look ahead to the next several days, establish when he plans to submit an invoice, discuss any change orders that are out of scope, and ask if there is anything the Fellowship can do to help him.
- I have also visited the site every weekday to confirm in person the progress Chris and his crew are making.
- I have also filed a daily report including a summary of items discussed with Chris and representative photographs of my site visit observations, to Wenda and Larry Jones so they are informed as well.
- Chris is calm and focused on this project consistent with the stage of the work, and he has his sequence of construction laid out, mostly in his head. For a small project contractor I find this perfectly normal
- My current impressions are:
 - Chris is making continuous progress since our daily meetings started even though it is slower than we would like
 - Chris does not have a deep bench and does not have or want multiple staff to double or triple up on tedious/repetitive labor tasks such as electrical wiring. There is one person doing that and I do not think Chris could manage having more staff on this task. Therefore offering to enhance his contract amount to add more people would not make any difference.
 - Chris is closing in on the inspection date that will allow him to close the roof which is a significant milestone.
 - Chris is clear on the math of how much is left in his contract amount. He has not indicated when his next invoice will be coming or what will be on it. He has not asked for any more money and continues to report he can complete the project with the remaining funds.
 - There is no sense in trying to pin Chris down to a hard completion date as any date he gives us is unreliable
- There has been no discussion with Chris about incentives to reach a date certain. Chris and I have identified those items that are legitimate change orders, things added to the project beyond the base scope.
- I continue to hold, and believe Dream Builders Committee would support my opinion that trying to replace Chris as the contractor on this project at this time is wholly ill advised due to the long list of negative impacts to the project and to the Fellowship. The Fellowship knew Chris works slowly and accepted that his bid was substantially lower than the closest competitive bidder.

Phase 2

- Invitations to Bid were sent on September 19 to 5 general contractors
- 1 of the 5 contractors opted out and we have 4 qualified bidders currently active.
- To date we have issued 5 addendums through the architect. An addendum is additional information provided to the bidders prior to contract award
- Addendum 5 was issued on November 6 and its only purpose is to extend the bid date to November 21.
- It is unusual to have this many addendums for a small project like this and most of the delay can be attributed to the city engineering department taking exception to our civil engineers design for storm water management.
- The civil engineer believes the city engineering opinion is not well founded. As such we are currently in the process of requesting an in-person meeting with senior city planning and engineering staff to resolve differences in engineering design opinions.
- Extending the bid date to November 21 is meant to allow enough time for the storm water matter to be resolved
- All other city departments have signed off on their portions of the construction document package
- The city requires a security bond from the property owner (us) in the amount equal to the cost estimate of the actual grading scope as a condition of releasing the building permit, once all departments have signed off. This bond is in the dollar range of \$435,000. Wenda is currently leading the charge to find the right source for this.
- Moving the bid date forward pushes all subsequent activities forward a corresponding amount.
- Should the storm water issue get resolved this coming week we can hold the bid date and only issue another addendum if absolutely necessary. We understand the high number of addendums are causing anxiety among some of the subcontractors.
- The updated Conceptual Roadmap dated 11/10/24, Version 5.6 is our best guess as to when construction could start, pointing to early February and allowing a 4 to 6 month construction period.

Jon Luft on behalf of Dream Builders

Treasurer's Report
Accompanying 11/30/2024 Financial Reports
Sarah Miller, UUFSD Treasurer

GENERAL FUND

P&L and BS DISCUSSION

Nothing of note to report on the November Profit & Loss report.

For the curious: **Other Board Approved Expenses** on this report include Price Self Storage monthly rental fees, new seat cushions in the amphitheater (auction item from last FY), new piano bench (auction item from last FY), reconditioning the piano, replacing 2 toilets, and paying for the Bellino Brothers Landscaping services.

The Balance Sheet currently shows \$178,814.54 in unrestricted net assets. This surplus is due to a combination of the remains of the Covid Grants we received in FY20-21 and FY21-22, and to setting aside funds in FY22-23 and FY23-24 to be able to hire new staff, but that didn't get used at the time.

The Finance Committee has made a recommendation to the Board as to the disposition of a portion of the unrestricted net assets, which is in this month's consent agenda.

SPECIAL COLLECTIONS REPORT

On December 1, we held a Generosity Sunday for our Social Action program Helping Our Neighbors. To date, our records show that we have received \$581 for that special collection.

We are currently collecting for our annual Holiday Baskets drive. The Giving Tree for the Guatemalan Families that we support, and for staff bonuses. We will have our annual special collection for Casas de Luz at the Christmas Eve service.

FUND RAISING REPORT

Nothing new to report.

CAPITAL FUND

Our bookkeeper was asked for and has provided an agreement letter that includes terms for booking the Capital Fund according to GAAP standards. This will be in addition to her ongoing agreement to keep our books and do our payroll. This agreement is in this month's Consent Agenda.

CAPITAL FUND (from 11/30/24 P&L and Balance Sheet)

FND.CAP.01 - Capital Fund	\$ 686,183.41 (equity account)
REV.CAP.01 - Capital Fund	\$ 152,307.86 (income account)
<u>EXP.CAP.03 - Capital Fund</u>	<u>\$ 50,826.62 (expense account)</u>
Net Income as of 11/30/24	\$101,481.24

CAPITAL CAMPAIGN PHASE 2 PLEDGE DRIVE as of 11/30/24

The Capital Campaign Phase 2 Pledge Drive is tracked in Breeze.
As of this date, we have a total of \$643,600 pledged from 37 donors

\$ 95,943.55 was collected last FY

\$116,300.00 has been collected this FY (and booked to REV.CAP.01 - Capital Fund)

\$212,243.55 total collected to date

DREAMBUILDERS

Here's where the Capital Funds have been spent during the period from 7/1/2023 – 9/30/2024

California Coastal Commission	\$1,471.00
Chris Kolb General Contractor	\$221,373.50
City of Solana Beach	\$12,619.74
Data Pro Mapping Solutions	\$190.00
Del Mar Blueprint	\$1,092.23
Douglas Paterson Architect	\$144,455.82
Geogrid RWS Inc	\$3,885.65
San Diego Testing	\$2,275.00

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
July through November 2024

	Jul 2024 - Nov 2024	Annual Budget	Over/Under Budget	42% of Year % of Budget
Ordinary Income/Expense				
Income				
Assets Released From Restriction				
From Endowed Funds	2,000.00			
Total Assets Released From Restriction	2,000.00			
Revenues				
Pledges				
REV.PLG.01 - Pledge Income	141,715.08	321,100.00	-179,384.92	44.13%
Total Pledges	141,715.08	321,100.00	-179,384.92	44.13%
Site Rental				
REV.SIT.01 - Sandy Hill	21,625.00	51,600.00	-29,975.00	41.91%
REV.SIT.02 - Special Event	5,343.79	1,000.00	4,343.79	534.38%
REV.SIT.03 - Other	3,698.00	0.00	3,698.00	100.0%
Total Site Rental	30,666.79	52,600.00	-21,933.21	58.3%
Fundraising				
REV.AUC.01 - Auction	803.00	13,000.00	-12,197.00	6.18%
REV.FDR.02 - Other	110.00	2,250.00	-2,140.00	4.89%
Total Fundraising	913.00	15,250.00	-14,337.00	5.99%
Contributions to Programs				
REV.CON.01 - Concerts	40.00	0.00	40.00	100.0%
REV.FNF.01 - Fun & Fellowship	0.00	300.00	-300.00	0.0%
REV.SAC.01 - Social Action	600.00	0.00	600.00	100.0%
Total Contributions to Programs	640.00	300.00	340.00	213.33%
Contributions to General Fund				
REV.SUN.01 - Sunday Collection	4,167.87	12,000.00	-7,832.13	34.73%
REV.MIS.01 - Other	1,531.73	5,000.00	-3,468.27	30.64%
Total Contributions to General Fund	5,699.60	17,000.00	-11,300.40	33.53%
Contributions to Other Funds				
REV.END.01 - Endowment Fund	100.00			
REV.CAP.01 - Capital Fund	152,307.86			
REV.CDL.01 - Casas de Luz	22,447.03			
REV.CHF.01 - Coffee House Fund	209.84			
REV.DBN.01 - DeBenneville Fund	103.60			
REV.LIB.01 - Library Fund	3.40			
REV.SPC.01 - Special Collection	400.35			
Total Contributions to Other Funds	175,572.08			
Investment Income				
Bank Acct Interest	1,339.79	2,000.00	-660.21	66.99%
Vanguard x2001 Income	5,031.85			
Vanguard x6320 Income	2,111.69	11,000.00	-8,888.31	19.2%
Total Investment Income	8,483.33	13,000.00	-4,516.67	65.26%
Total Revenues	363,689.88	419,250.00	-55,560.12	86.75%
Total Income	365,689.88	419,250.00	-53,560.12	87.23%
Gross Profit	365,689.88	419,250.00	-53,560.12	87.23%
Expense				
Operations Expenses				
Office				
OPS.OFF.01 - Postage	93.75	300.00	-206.25	31.25%
OPS.OFF.02 - Office Supplies	372.95	750.00	-377.05	49.73%
OPS.OFF.03 - Copier	3,471.55	7,400.00	-3,928.45	46.91%

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
July through November 2024

	Jul 2024 - Nov 2024	Annual Budget	Over/Under Budget	42% of Year % of Budget
OPS.OFF.04 - eSubscriptions	1,313.37	2,500.00	-1,186.63	52.54%
OPS.OFF.05 - Phone & Internet	950.25	2,250.00	-1,299.75	42.23%
OPS.OFF.07 - Other Expenses	0.00	200.00	-200.00	0.0%
Total Office	6,201.87	13,400.00	-7,198.13	46.28%
Finance				
OPS.FIN.01 - Accounting Fees	4,000.98	10,800.00	-6,799.02	37.05%
OPS.FIN.02 - Credit Card Fees	661.57	1,400.00	-738.43	47.26%
OPS.FIN.03 - Bank Fees	0.00	50.00	-50.00	0.0%
OPS.FIN.04 - Other Expenses	0.00	300.00	-300.00	0.0%
Total Finance	4,662.55	12,550.00	-7,887.45	37.15%
Site				
OPS.SIT.01 - Insurance	0.00	7,000.00	-7,000.00	0.0%
OPS.SIT.02 - Real Estate Taxes	2,033.97	4,100.00	-2,066.03	49.61%
OPS.SIT.03 - Gas & Electric	50.00	200.00	-150.00	25.0%
OPS.SIT.04 - Water	1,848.11	3,000.00	-1,151.89	61.6%
OPS.SIT.06 - AV Maintenance	70.37	3,000.00	-2,929.63	2.35%
OPS.SIT.07 - B&G Maintenance	3,717.96	20,000.00	-16,282.04	18.59%
Total Site	7,720.41	37,300.00	-29,579.59	20.7%
Total Operations Expenses	18,584.83	63,250.00	-44,665.17	29.38%
Denomination Expenses				
OPS.DEN.01 - UUA Dues	10,000.00	10,000.00	0.00	100.0%
Total Denomination Expenses	10,000.00	10,000.00	0.00	100.0%
Committee Expenses				
EXP.BRD.03 - Board Exp	211.49	600.00	-388.51	35.25%
EXP.COM.03 - Communcations Exp	180.00	1,500.00	-1,320.00	12.0%
EXP.END.03 - Endowment Exp	0.00	200.00	-200.00	0.0%
EXP.FND.03 - Fundraising Exp	153.16	1,000.00	-846.84	15.32%
EXP.MEM.03 - Membership Exp	83.51	500.00	-416.49	16.7%
EXP.PCC.03 - Pastoral Care Exp	0.00	200.00	-200.00	0.0%
EXP.SUN.03 - Worship Exp	1,698.25	5,775.00	-4,076.75	29.41%
Total Committee Expenses	2,326.41	9,775.00	-7,448.59	23.8%
Program Expenses				
EXP.FNF.03 - Fun&Fellowship Exp	437.67	2,500.00	-2,062.33	17.51%
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	808.11	2,000.00	-1,191.89	40.41%
Total EXP.MUS.03 - Music Program Exp	808.11	2,500.00	-1,691.89	32.32%
EXP.REL.03 - RE Program Exp	892.52	2,000.00	-1,107.48	44.63%
EXP.SAC.03 - Social Action Exp	2,923.06	3,450.00	-526.94	84.73%
Total Program Exenses	5,061.36	10,450.00	-5,388.64	48.43%
Payroll Expenses				
Minister Expenses				
PER.MIN.00 - MIN Housing	42,818.82	90,000.00	-47,181.18	47.58%
PER.MIN.01 - MIN Wages	0.00	11,208.00	-11,208.00	0.0%
PER.MIN.02 - MIN UUA Pension	4,462.85	10,121.00	-5,658.15	44.1%
PER.MIN.03 - in Lieu of FICA	3,429.19	7,742.00	-4,312.81	44.29%
PER.MIN.07 - MIN LTDLife Ins	1,018.55	2,000.00	-981.45	50.93%
PER.MIN.08 - MIN Prof Exp	1,616.25	10,121.00	-8,504.75	15.97%
Total Minister Expenses	53,345.66	131,192.00	-77,846.34	40.66%
DRE Expenses				

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July through November 2024

	Jul 2024 - Nov 2024	Annual Budget	Over/Under Budget	42% of Year % of Budget
PER.DRE.01 - DRE Wages	15,367.33	37,520.00	-22,152.67	40.96%
PER.DRE.02 - DRE UUA Pension	562.33	3,752.00	-3,189.67	14.99%
PER.DRE.03 - ER Payroll Taxes	1,117.47	2,870.00	-1,752.53	38.94%
PER.DRE.04 - DRE Medical	90.00	5,660.00	-5,570.00	1.59%
PER.DRE.07 - DRE LTDLife Ins	261.42	644.00	-382.58	40.59%
PER.DRE.08 - DRE Prof Exp	325.00	1,000.00	-675.00	32.5%
Total DRE Expenses	17,723.55	51,446.00	-33,722.45	34.45%
Administrator Expenses				
PER.ADM.01 - ADM Wages	27,248.00	40,768.00	-13,520.00	66.84%
PER.ADM.02 - ADM UUA Pension	0.00	0.00	0.00	0.0%
PER.ADM.03 - ER Payroll Taxes	0.00	3,119.00	-3,119.00	0.0%
PER.ADM.04 - ADM Medical	0.00	8,154.00	-8,154.00	0.0%
PER.ADM.07 - ADM LTDLife Ins	0.00	1,200.00	-1,200.00	0.0%
Total Administrator Expenses	27,248.00	53,241.00	-25,993.00	51.18%
Music Program Expenses				
Choir Director				
PER.MUS.01 - Choir Dir Wages	7,828.94	18,032.00	-10,203.06	43.42%
PER.MUS.03 - ER Payroll Tax	598.92	1,379.00	-780.08	43.43%
Total Choir Director	8,427.86	19,411.00	-10,983.14	43.42%
Accompanist				
PER.MUS.11 - Accompanist Wages	5,012.15	11,847.00	-6,834.85	42.31%
PER.MUS.12 - Accompanist PR Tax	383.42	906.00	-522.58	42.32%
Total Accompanist	5,395.57	12,753.00	-7,357.43	42.31%
Total Music Program Expenses	13,823.43	32,164.00	-18,340.57	42.98%
Site Support Staff Expenses				
PER.SIT.01 - Childcare	1,468.75	5,900.00	-4,431.25	24.89%
PER.SIT.02 - Custodian	6,600.00	15,600.00	-9,000.00	42.31%
PER.SIT.03 - Setup Staff	3,582.33	7,250.00	-3,667.67	49.41%
PER.SIT.09 - AV Specialist	8,600.00	22,350.00	-13,750.00	38.48%
PER.SIT.10 - AV Assistant	1,590.00	1,725.00	-135.00	92.17%
PER.SIT.12 - ER Payroll Taxes	1,219.49	2,848.00	-1,628.51	42.82%
Total Site Support Staff Expenses	23,060.57	55,673.00	-32,612.43	41.42%
PER.MIS.01 - Worker's Comp Ins	1,243.00	1,100.00	143.00	113.0%
PER.MIS.02 - Other Personnel Exp	1,897.48	1,100.00	797.48	172.5%
Total Payroll Expenses	138,341.69	325,916.00	-187,574.31	42.45%
Other Fund Expenses				
EXP.CAP.03 - Capital Fund Exp	50,826.62			
EXP.CDL.03 - Casas de Luz Exp	21,606.51			
EXP.CHF.03 - Coffee House Exp	160.24			
EXP.DBN.03 - Debenneville Exp	917.23			
EXP.MWL.03 - Memorial Wall Exp	163.12			
EXP.SPC.03 - Special Coll Exp	15.00			
Total Other Fund Expenses	73,688.72			
Total Expense	248,003.01			
Net Ordinary Income	117,686.87			
Other Income/Expense				
Other Income				
Donor Restricted Activity				
Released from Endowed Funds		-2,000.00		
Total Donor Restricted Activity		-2,000.00		

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
 July through November 2024

	Jul 2024 - Nov 2024	Annual Budget	Over/Under Budget	42% of Year % of Budget
Total Other Income	-2,000.00			
Other Expense				
Board Approved Expenses	9,283.19			
Total Other Expense	9,283.19			
Net Other Income	-11,283.19			
Net Income	106,403.68			

NET INCOME - GENERAL FUND ONLY

Total Ordinary Income - General Fund ONLY	183,085.95	419,750.00	-236,664.05	43.62%
Total Ordinary Expenses - General Fund ONLY	174,314.29	419,391.00	-245,076.71	41.56%
Total Other Expenses - General Fund ONLY	9,283.19			
Net Income - General Fund ONLY	(511.53)	359.00		

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
US Bank Savings x9485	222,826.38
US Bank Chkg x2702	153,111.62
Total Checking/Savings	<u>375,938.00</u>
Accounts Receivable	
Accounts Receivable	-6,661.86
Total Accounts Receivable	<u>-6,661.86</u>
Other Current Assets	
Undeposited Funds	331.50
Total Other Current Assets	<u>331.50</u>
Total Current Assets	<u>369,607.64</u>
Other Assets	
Investments	
UUCEF - Endowment Fund	146,706.18
UUCEF - Music Fund	15,872.51
Vanguard x2001-Capital Campaign	618,144.64
Vanguard x6230-General Fund	271,377.93
Total Investments	<u>1,052,101.26</u>
Total Other Assets	<u>1,052,101.26</u>
TOTAL ASSETS	<u><u>1,421,708.90</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-9,940.00
Total Accounts Payable	<u>-9,940.00</u>
Credit Cards	3,029.57
Other Current Liabilities	
Capital Campaign Contracts	
Doug Patterson Architect	9,940.00
Total Capital Campaign Contracts	<u>9,940.00</u>
Bonus' Payable	260.96
Direct Deposit Liabilities	-266.78
Payroll Liabilities	
LIA.PER.01 - Payroll Taxes	-31.00
LIA.PER.02 - UUA Pension	2,980.02
LIA.PER.03 - Medical Insurance	-1,175.26
LIA.PER.04 - LTD&Life Insurance	611.39
Payroll Liabilities - Other	153.22
Total Payroll Liabilities	<u>2,538.37</u>
Total Other Current Liabilities	<u>12,472.55</u>
Total Current Liabilities	<u>5,562.12</u>

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
Total Liabilities	5,562.12
Equity	
Unrealized Gains&Losses	
Unrealized G&L UUCEF Music Fund	1,024.35
Unrealized G&L UUCEF Endowment	1,535.26
Unrealized G&L Vanguard x2001	4,326.73
Unrealized G&L Vanguard x6230	-3,936.27
Total Unrealized Gains&Losses	<u>2,950.07</u>
Permanent Restricted	
FND.END.01 - Endowment Fund	139,034.80
FND.END.02 - Music Fund	15,116.17
Total Permanent Restricted	<u>154,150.97</u>
Temp. Restricted	
Building Funds	686,183.41
Other Funds	
FND.CDL.04 - Casas de Luz Fund	88,161.43
FND.CHF.04 - Coffee House Fund	545.00
FND.DBN.04 - DeBenneville Fund	3,924.53
FND.LIB.04 - Library Fund	1,532.72
FND.MWL.04 - Memorial Wall Fund	17,521.90
FND.MIN.04 - Minister Disc Fund	8,362.32
FND.SAC.04 - SAC Funds	
Climate Action	399.76
Garden	55.76
Helping our Neighbors	2,086.52
UU the Vote	458.73
Total FND.SAC.04 - SAC Funds	<u>3,000.77</u>
Total Other Funds	<u>123,048.67</u>
Board Designated Reserves	
RES.PGM.01 - Program Reserve	15,829.51
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>164,595.44</u>
Total Temp. Restricted	973,827.52
Unrestricted Net Assets	178,814.54
Net Income	<u>106,403.68</u>
Total Equity	<u>1,416,146.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,421,708.90</u></u>