

UUFSD Board of Directors Meeting Minutes
Sunday, 1/12/25, 11:30 a.m. - 2:18 p.m. | Location: UUFSD Founders' Hall

Board Members Present:

Wenda Alvarez, President
Mary Anne Trause, Vice President
Livia Walsh
Andi MacLeod
Larry Jones
Julia Darling
Pamela Parker
Sarah Miller, Treasurer, Non-voting member
Rev. Ellie Kilpatrick, Minister, Non-voting member

Board Member(s) Absent:

John Drewe, Secretary, Non-voting member

Guest(s) Present:

Lisa Shaffer, Capital Campaign Committee
Angie Knappenberger, Capital Campaign Committee
Richard Macdonald
Greg Brown, Nominating Committee

- I. **Chalice Lighting** – Livia Walsh
- II. **Check-in** for the New Year
- III. **Consent Agenda**
 - A. Board meeting minutes of 2024-12-08
 - B. Board meeting minutes of 2024-12-22
 - C. P&P 405 Nominating Committee: Update
 - D. Board meeting date changes (March and May)

ACTION TAKEN: APPROVED

IV. Reports and Updates

- A. **Minister's Report** – Rev. Ellie provided a summary of the highlights of her report for this month.
- B. **Congregational Administrator Report**

Discussion regarding reporting of Sunday attendance via YouTube. December attendance figures seem to indicate reporting includes more than those attending live service.

ACTION TO BE TAKEN: Wenda to follow up with Angie and others to identify historical practice and recommend policy.
- C. **Capital Improvements**
 1. Wenda reported Dream Builders awaits a decision from the City of Solana Beach indicating whether the trash enclosure can be deferred to a future construction phase. Architect Doug Paterson's submittal of a proposal regarding additional architectural and engineering fees will follow the COSB decision.
 2. Larry Jones discussed where things stood with Chris Kolb's lack of progress on the Admin Building and his non-responsiveness to the Fellowship's concerns. Chris was to report back to Larry on this on Monday, January 13. Larry raises the possibility of considering other

UUFSD Board of Directors Meeting Minutes
Sunday, 1/12/25, 11:30 a.m. - 2:18 p.m. | Location: UUFSD Founders' Hall

individuals who can come in and finish Chris's work in a more timely fashion. Financial: Chris Kolb invoices summary was provided showing a **remaining contract balance of \$35,511.**

ACTION TAKEN: By the February 9, 2025 Board meeting, Dream Builders will provide the Board with a proposal for alternatives to Chris Kolb for completing the Admin Building. Wenda will contact Dream Builders about this. **APPROVED**

D. Capital Campaign –

1. Lisa Shaffer asked the Board for its approval to approach the Spirit Foundation to seek a grant to cover some of the gap in the funding for Phase 2 resulting from the delta between our proposed budget and the low bid (taking into account our deferral of the additional parking spaces). Lisa emphasizes that while the Foundation has done this in the past there is no guarantee they would do so this time, and they may well choose to prioritize requests from LA congregations in light of the fires. The rest of the gap in funding would have to be raised from the Fellowship's donors and there is no guarantee even the larger donors would be willing to give more.

ACTION TAKEN: The Capital Campaign shall reach out to the Spirit Foundation and give them a heads up that we likely will be submitting a proposal for a grant to cover one-half of the gap in funding for Phase 2. **APPROVED.**

2. The Treasurer and President discussed how to allocate certain expenses between Phase I and Phase II. They will meet at a later time to determine the details.

E. Financial Report – Treasurer asks for approval of the Dec. 31, 2024 YTD financial reports.

ACTION TAKEN: APPROVED.

- F. Ministry Self-Evaluation –** Mary Anne Trause reports that the plan is to create a survey, distribute it to the necessary groups and then compile the results early this year. The Board can then discuss the results. A decision on whether to make a contract to call needs to be made by the Congregational Meeting in June. The contract to call process then begins, and should take about six months. Hopefully, the process will be completed by the end of this year.

V. Discussion Agenda

A. Allocation of Unrestricted Assets –

Sarah Miller advises that there is a substantial sum of unrestricted assets largely due to the savings on the prior year's payroll.. This is a beneficial situation not likely to be repeated anytime soon. The Finance\ Committee has recommended increases in operational reserve accounts as follows:

UUFSD Board of Directors Meeting Minutes
 Sunday, 1/12/25, 11:30 a.m. - 2:18 p.m. | Location: UUFSD Founders' Hall

	Existing	Proposed	Change
Board Designated Reserves			
RES.PGM.01 - Program Reserve	15,829.51	20,000.00	4,170.49
RES.MIN.01 - Minister Reserve	12,765.93	25,000.00	12,234.07
RES.SIT.01 - Facilities Reserve	50,000.00	100,000.00	50,000.00
RES.OPS.01 - Operations Reserve	86,000.00	100,000.00	14,000.00
Total Board Designated Reserves	164,595.44	245,000.00	80,404.56
Unrestricted Net Assets	178,814.54	98,409.98	(80,404.56)

Even with these reallocations, there would still be about \$98,000 left in unrestricted net assets. It was previously mentioned at least some of the amount could be used to purchase furnishings for the Admin building (which monies the Board previously agreed would not come out of Capital Campaign funds).

A discussion followed as to whether any of these funds can, consistent with accounting and legal principles, be set aside to help with the Phase 2 funding gap or other Capital Campaign shortfalls. Sarah responds that we have endeavored as a congregation to hold more closely to accepted accounting principles, and this means having a firewall between the General Fund and the Capital Campaign Fund. Perhaps taking funds from the General Fund for the Capital improvements would not be entirely consistent with those principles.

ACTION TAKEN: Proposal was to table the decision for how to allocate these unreserved funds until the next Board meeting. Treasurer will go back to the Finance Committee in the interim to see if any of these monies can be used for Capital expenses and/or increasing UUFSD's contribution to its UUA denominational dues. **APPROVED.**

- B. Stewardship – Pledge campaign is coming up and we don't have a chair or even a Pledge committee. Rich Macdonald provides a general description of the timeline and what the Pledge Committee does. He is willing to continue to be the keeper of the financial information but is not interested in being the "face of the pledge campaign." Rev. Ellie suggests she and Heather could team up to devise creative ways to encourage people to make pledges.

UUFSD Board of Directors Meeting Minutes
Sunday, 1/12/25, 11:30 a.m. - 2:18 p.m. | Location: UUFSD Founders' Hall

ACTION TAKEN: Rev. Ellie proposes that she will take the lead in collecting names for a leadership team. Everyone will give some thought to this and present any suggestions to Ellie. **APPROVED**

C. Congregational Administrator Job Description –

The pros and cons of Option 1 (hybrid with preference to longer on-site hours) and Option 2 (hybrid option possible in future) were discussed at length. Third options were proposed.

ACTION TAKEN:

1. The Board decided that it is not necessary for a job description to state that the person must be on site five days a week. **APPROVED**
2. The Board decided that it is important for a candidate to know the total hours per week but have flexibility for when those hours can be worked. **APPROVED**
3. **Proposed New Language for Job Description:** “This is a hybrid position with a required 25 hours per week, and a minimum three days per week worked on campus. The hours and days worked within that schedule are negotiable. Preference will be given to candidates willing to work more days on campus. In addition, an initial period of on-site attendance will be required for training purposes.” **APPROVED**

D. Interim Help with Admin Tasks –

ACTION TAKEN: It is proposed that the Board approve increasing the DREF's hours to assist with interim administrative tasks up to additional 15 hours per week at her DRE hourly rate, until such time as a new Administrator is hired. **APPROVED**

VI. Board Scheduling and Administrative

- A. Reminder: **Special Board** Communication Retreat, January 19, 2025, 11:30 a.m.-1 p.m., UUFSD Founders' Hall

Next Regular Board Meeting: Sunday, February 9, 2025, 11:30 AM, Founders' Hall

Meeting adjourned at 2:18 p.m.

[Minutes taken and submitted by Pamela M. Parker]

Minister's Report

Rev. Ellie Kilpatrick (she/her)

1/12/2025

Big Picture: Although the big picture of the congregation hasn't changed much in the past month (especially since it was slower during the holidays), some observations are contributing to the way I'm currently seeing the big picture. I maintain that the state of our fellowship is quite strong. And, I'm noticing quite a lot more conflict this year than there was last year, and the board is not the only group where I've noticed this. One question that I often consider is, "how nimble (or flexible) is this group" or conversely "how rigid is this group?" Neither way is inherently bad, but groups that have tended to operate one way will mightily struggle when another mode is first introduced by an individual or several individuals. When things do not go according to plan, these different styles become even more apparent. I'll speak more to this under administration, with specifics, but what I want to say here is that most of us find ourselves feeling remarkably off kilter (because of the state of the country and world), and we don't have the same emotional resources to lean in with curiosity rather than judgment. One of the things that I would like for us to practice more is "ouch" and "oops" and pausing to reflect on it. And when I reflected on it myself, I realized that I was experiencing "ouches" that I didn't quite realize were "ouches" rather than frustration. (I'm happy to say more about this at the meeting). I'm seeing a lot of frustration in group dynamics, and I think it would do us all good to name the specifics under the frustration and untangle them accordingly.

Worship and Rites of Passage:

The month of December has been wonderfully fulfilling in worship. We had an extraordinary pageant, and meaningful worship services. One question came up about better advertising for the location of worship each Sunday (the website tends to say location: on campus each Sunday). Joe has agreed to text Rich every Sunday morning between 8 and 8:30 when the decision is made, and Rich will post the actual location on the website.

Pastoral Care and Presence:

Pastoral care has been quieter this month. One of my projects this year is trying to revitalize the pastoral care committee (which is virtually nonexistent). I have a meeting scheduled with Kelly Kelsoe (who used to chair it) to pick her brain, and a few ideas in connection with some newer members.

Spiritual Development for Self and Others:

The RE program is really continuing to thrive. I plan to have an announcement go out to the congregation about two adult RE programs that will begin in the next month. One will be a series on resisting tyranny, and the other will be a series on leadership development in the congregation. This is a great time to cultivate and empower some of our newer members into leaders!

Social Justice in the Public Square:

As I mentioned last month, this is something that I'm increasing my involvement with. I have started attending the SJ meetings and I'm encouraging them to meet monthly. We're also talking about having a retreat so that we can focus our efforts and ground our collective action in our faith and our community building. One additional meeting that took place about 2 weeks ago, was that Irv and I had the opportunity to sit down with Sen. Blakespear (former member, and daughter/granddaughter of founding members). We discussed both ways that we can be support democracy and ways that we can be more influential in urging a ceasefire in Israel/Palestine. She has agreed to stay in touch with us as we learn more about what the Trump administration really looks like in terms of how we can protect California.

Administration:

This is probably my biggest priority at the moment. Since we have made the decision not to hire Tristan permanently, we are back in search. Tristan's last day will be January 17th. I am in the process of putting together a transition team. The three current members are myself, Sarah, and Brie Roper. If a decision is made to give Heather additional hours, I would add her to the team as well. The search committee (separate from the transition team) has had a surprising amount of conflict. The search team has functioned in a very specific way with very little divergence for the past two searches (I was not on the search committee that recommended Denise). Sarah and I, the two people who work the closest with this position, came to the conclusion that something had to change in the position to make it more sustainable and more in keeping with the way that office positions are actually used to operating today. I have been very surprised at the level of pushback I have received from asking our job description to be more flexible and **potentially** make more effective use of volunteers. This is where a nimble and rigid approach to the job are coming to a head. We are very used to "the way it's been done," but that doesn't make "the way it's been done" the right way for today (even if it was the right way for then!). Sarah and I are happy to discuss this more at the board meeting.

Serves the Larger Unitarian Universalist Faith:

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

Leads the Faith into the Future:

I very much think we are on the precipice of leading our faith into the future, but at the moment, I think that begins with meeting the moment, and letting ourselves respond accordingly. We don't have to plan everything. In fact, I suspect some of the biggest joys of the year will be a surprise to us. It's important for everyone to remember that the work of the board is not just procedure. It is a ministry, and it's grounded in community building. Sometimes we need to step back and build ourselves back up before we can build up the rest of the congregation, and I will be helping to do that ministry with you.

UUFSD BOARD MEETING . 1/12/24 . RE REPORT

2024-25 RE Theme: Enhance and Build

REGISTRATION

CURRENT REGISTERED FAMILIES: 15
 CURRENT REGISTERED CHILDREN: 24

PK-K	1ST-5TH	6TH-11TH	YOUNG ADULT
6	11	5	2

ATTENDANCE

HOLIDAY PARTY (12/7/24): 15 (4 teens/young adults, 9 guests, 1 childcare worker, 1 DREF)
UU BREWHOUSE (12/13/24): 23 (3 teens/young adults, 17 guests, 2 childcare worker, 1 DREF)
CHRISTMAS PAGEANT PARTICIPATION (12/22/24): 20 (7 children, 10 members, 1 childcare worker, 1 DREF, 1 minister)
GAME NIGHT (N/A)

DECEMBER WORSHIP ATTENDANCE

	PK-K	1ST-5TH	6TH-11TH	YA	TOTAL	
12/1/24	3	4	2	0	9	
12/8/24	3	4	2	1	10	
12/15/24	3	4	2	0	9	
12/22/24	2	4	1	1	8	*PAGEANT
12/24/24	?	1	?	?	1	*MULTIGENERATIONAL SERVICE
12/29/24	4	2	1	0	7	(1 REGISTERED FAMILY ATTENDED)

RE PERSONNEL

of Fully Trained/Vetted RE Volunteers: 15
 # of Partially Trained/Vetted RE Volunteers: 6
 # of Childcare Employees: 2

PROGRAMMING - Completed

Park Picnic & Play (Oct)
 Game Night (x4: Aug, Sept, Oct, Nov)
 UU Brewhouse & Open Mic Night (x3: Nov, Dec)
 Christmas Pageant (Dec)
 RE Volunteer Training (Dec)
 Holiday Party (Dec)

PROGRAMMING - Upcoming

UU Brewhouse & Open Mic Night (2nd & 4th Fridays of the month)
 Monthly Parent's Night Out (Jan, Mar, May)
 Game Night (4th Monday of the month)
 Cafe Valentino's (Feb)
 Park Picnic & Play (Mar)
 OWL Training (Mar/Apr/May)
 Easter Egg Hunt (Apr)
 RE Volunteer Training (Apr/May)
 Spring Carnival (May)

RE COMMITTEE UPDATE

There was no committee meeting in December. Update from December report: "Committee meetings were held on November 3rd and 24th (in lieu of a December meeting.) Items discussed included: UU Brewhouse, Christmas Pageant, Holiday Party, youth spaces in new administration building, JRUU programming, OWL training, social media posting, childcare assistant hiring updates, RE calendaring for upcoming year, and RE storage revamping. Committee is set to meet again in January to discuss upcoming proposed new programs: Parents' Night Out, Cafe Valentino (to combine with UU Brewhouse on Feb 14th), Easter Egg hunt, and garden corner project."

ADMINISTRATOR'S REPORT TO THE MINISTER – January 2024

MEMBERSHIP STATISTICS as of January 10, 2025:

Voting members:	176
Members emeritus:	5
Pledging friends:	7
Friends:	<u>35</u>
Total	<u>223</u>

SUNDAY ATTENDANCE:

Date	In Person	Via Zoom	Via YouTube	Total
12/08/2024	102	17	66	185
12/15/2024	72	6	35	113
12/22/2024	81	11	51	143
12/24/2024	81	5	25	111
12/29/2024	51	15	37	103
01/05/2024	70	11	25	105

Membership Changes:

Grounds Update:

A plumber was contracted on January 9, 2025 to repair the Sandy Hill Pinecones classroom sink. The sink now drains normally.

Respectfully submitted,

Tristan Hamm, Congregational Administrator



UUFSD President <president@uufsd.org>

Re: Urgent response requested

1 message

Lawrence Jones <joneslawr@gmail.com>

Sat, Jan 11, 2025 at 10:25 PM

To: Jon Luft <luft.jon@gmail.com>

Cc: UUFSD President <president@uufsd.org>, Chris Faller <cfaller5@gmail.com>

Jon,
I appreciate your message to Chris.

Our only issue now is schedule. We need the building. We need to move forward on the windows now. A 10% overrun (or more) we can handle.

Let Chris know that if he's having a cash problem, call me immediately. If he has a credit or cash problem, tell him to bring me the supplier's specific bid for his specified windows and I will phone in my credit card right then. I am serious. We need this done. Remove whatever impediments Chris may be experiencing.

Larry

On Jan 10, 2025, at 8:12 PM, Jon Luft <luft.jon@gmail.com> wrote:

Chris,

The Fellowship has been extremely patient with you. Progress on our Administration Building project has been painfully slow and is seriously impacting our operations. I visited the site to observe your progress every day since early October. I have observed you have put virtually no meaningful work in place since before Christmas, and your presence on site before then, since, and even now is unpredictable. The Fellowship has no idea when to expect handover of the completed building. Regardless of your chosen means and methods, and the acknowledged delays at the start of the project, your work should have been, and still should be completed within a reasonable period of time. Your comment to me this morning about "moving funds around" before you can procure the window package is deeply alarming at best. I need not explain why.

I am requesting that you make direct phone contact first thing on Monday morning with either our Board President Wenda (760) 271-6546, or Board member Larry Jones (619) 917-4450 to explain your current situation, and what we are to expect for project invoicing and completion of the building.

This exact same message was also sent to you by text.

Jon

Proposal for allocation of a portion of the Unrestricted Net Assets

To the Board of Directors from the Finance Committee
 December 2024

Dear Members of the Board,

The November 30, 2024 Balance Sheet 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.

Given that our annual revenues typically just about exactly match our annual expenses, we are unlikely to every again have the means to create such reserves. Therefore, it is the recommendation of the Finance Committee that the bulk of these reserves be carefully managed and preserved for potential future emergencies. In the meantime, these reserves are being put to work generating income for the Fellowship, either through our savings account (currently at 4.5%), or through CDs in our investment account (currently also earning about 4.5%), or possibly later on in some other fiscally responsible investments as determined by the Finance Committee.

The Fellowship currently has four Board-designated reserves in the General Fund.

1. The **Operations Reserve** should be at least 3 months of operations costs, which in our current budget is about \$100,000.
2. The **Facilities Reserve** is for repair and replacement costs of keeping our aging facilities in safe and working condition. We know from that last few years that we spend on the order of \$25k every year for these kinds of unbudgeted repairs.
3. The **Minister Reserve** is for the costs of having a minister over and above annual compensation. These include the costs of search, installation, and sabbaticals.
4. The **Programs Reserve** is for one-time initiatives or seed money for projects not already in the budget that are proposed by the leadership of any of our Programs and approved by the Board.

The Finance Committee is recommending the following allocations at this time, leaving a very generous amount in Unrestricted Net Assets, as it is expected that some of that unrestricted fund will be helping to pay for furnishings for the new administration building in the very near future.

	Existing	Proposed	Difference
Board Designated Reserves			
RES.PGM.01 - Program Reserve	15,829.51	20,000.00	4,170.49
RES.MIN.01 - Minister Reserve	12,765.93	25,000.00	12,234.07
RES.SIT.01 - Facilities Reserve	50,000.00	100,000.00	50,000.00
RES.OPS.01 - Operations Reserve	86,000.00	100,000.00	14,000.00
Total Board Designated Reserves	164,595.44	245,000.00	80,404.56
Unrestricted Net Assets	178,814.54	98,409.98	



UUFSD President <president@uufsd.org>

Spirit Level/Board request

1 message

Lisa Shaffer <lshaffer@ucsd.edu>

Fri, Jan 10, 2025 at 6:39 AM

To: UUFSD President <president@uufsd.org>

Hi Wenda.

I don't know how to find the agenda for the upcoming Board meeting, but I'd like 5 minutes to request Board ok for a proposal to the Spirit Level Foundation. The SLF Board is meeting on Friday 1/17. I'd like to give them an update on our Phase 2 capital project, and ask the Spirit Level Board to consider another extraordinary (anything over the \$50k limit) matching grant for half of whatever the shortfall is, and to give us an expeditious decision so we can quickly get our fundraising done. I don't know if they will say yes, but I think at least we should be able to get a \$50k matching grant. Obviously we can't submit a formal proposal until we have the updated cost figures from Jon Luft.

Thanks.

Lisa

Treasurer's Report
Accompanying 12/31/2024 Financial Reports
Sarah Miller, UUFSD Treasurer

GENERAL FUND

P&L and BS DISCUSSION

December Profit & Loss: This month we paid for, and learned that going forward we will have an annual expense for, the Blue Light Kiosk monitoring service which had been paid up until now through our original contract with Wave Connects. This year, it is costing us \$1,350 for the year.

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, paying for the Bellino Brothers Landscaping services, and the annual monitoring service fee for the Blue Light Security Kiosk.

December Balance Sheet: The contract for replacing the floors in the classrooms is currently booked under "Other Current Liabilities / Capital Campaign Contracts". That will be fixed in the next report.

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

During the month of December, we held several special collections:

All month	Staff Bonuses (\$3,506.34)
All month	Giving Tree/Guatemalan Families (\$1,800)
All month	Holiday Baskets/Community Resource Center (\$261.95)
December 1	Helping Our Neighbors (\$994.21)
December 24	Casas de Luz (\$2,037.27)

There are no new Special Collections planned at this time.

CAPITAL FUND

CAPITAL FUND (from 12/31/24 P&L and Balance Sheet)

FND.CAP.01 - Capital Fund	\$ 686,183.41 (equity account)
REV.CAP.01 - Capital Fund	\$272,267.34 (income account)
<u>EXP.CAP.03 - Capital Fund</u>	<u>\$ 53,029.62 (expense account)</u>
Net Income as of 11/30/24	\$219,237.72

The discrepancy in revenue between REV.CAP.01 and the Pledge Payments is investment income.

CAPITAL CAMPAIGN PHASE 2 PLEDGE DRIVE as of 12/31/24

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

\$ 263,167.34 has been collected this FY (and booked to REV.CAP.01 - Capital Fund)

\$ 359,110.89 total collected to date

DREAMBUILDERS

Here's where the Capital Funds have been spent during the period up to 12/31/2024

Dream Builders Phases 1-3	Expended in FY 24-25	Expended in Prior Years	Total Expended from 7/1/21 - 12/31/24
California Coastal Commission	\$1,528.00	\$2,883.00	\$4,411.00
Chris Kolb General Contractor	\$31,696.50	\$215,947.00	\$247,643.50
City of Solana Beach	\$8,263.83	\$9,162.72	\$17,426.55
Data Pro Mapping Solutions	\$150.00	\$539.46	\$689.46
Del Mar Blueprint	\$28.71	\$1,181.62	\$1,210.33
Douglas Paterson Architect	\$5,434.43	\$167,237.26	\$172,671.69
Geocon	\$2,042.50	\$3,012.00	\$5,054.50
Geogrid RWS Inc	\$3,885.65	\$0.00	\$3,885.65
San Diego Testing	\$0.00	\$2,275.00	\$2,275.00
Ultimate Concrete	\$0.00	\$57,600.00	\$57,600.00
Totals:	\$53,029.62	\$459,838.06	\$512,867.68

The Unitarian Universalist Fellowship of San Dieguito

Profit & Loss Budget vs. Actual

July through December 2024

	Jul 2024 - Dec 2024	Annual Budget	Over/Under Budget	50% 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	229,289.82	321,100.00	-91,810.18	71.41%
Total Pledges	229,289.82	321,100.00	-91,810.18	71.41%
Site Rental				
REV.SIT.01 - Sandy Hill	25,950.00	51,600.00	-25,650.00	50.29%
REV.SIT.02 - Special Event	6,668.79	1,000.00	5,668.79	666.88%
REV.SIT.03 - Other	3,698.00	0.00	3,698.00	100.0%
Total Site Rental	36,316.79	52,600.00	-16,283.21	69.04%
Fundraising				
REV.AUC.01 - Auction	1,092.66	13,000.00	-11,907.34	8.41%
REV.FDR.02 - Other	110.00	2,250.00	-2,140.00	4.89%
Total Fundraising	1,202.66	15,250.00	-14,047.34	7.89%
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	4,779.16	12,000.00	-7,220.84	39.83%
REV.MIS.01 - Other	1,607.24	5,000.00	-3,392.76	32.15%
Total Contributions to General Fund	6,386.40	17,000.00	-10,613.60	37.57%
Contributions to Other Funds				
REV.END.01 - Endowment Fund	100.00			
REV.CAP.01 - Capital Fund	272,267.34			
REV.CDL.01 - Casas de Luz	24,408.54			
REV.CHF.01 - Coffee House Fund	392.91			
REV.DBN.01 - DeBenneville Fund	103.60			
REV.LIB.01 - Library Fund	93.40			
REV.SPC.01 - Special Collection	4,396.39			
Total Contributions to Other Funds	301,762.18			
Investment Income				
Bank Acct Interest	2,074.82	2,000.00	74.82	103.74%
Vanguard x2001 Income	5,031.85			
Vanguard x6320 Income	2,111.69	11,000.00	-8,888.31	19.2%
Vanguard Realized Gains & Losses	-212.33			
Total Investment Income	9,006.03	13,000.00	-3,993.97	69.28%
Total Revenues	584,603.88	419,250.00	165,353.88	139.44%
Total Income	586,603.88	419,250.00	167,353.88	139.92%
Gross Profit	586,603.88	419,250.00	167,353.88	139.92%
Expense				
Operations Expenses				
Office				
OPS.OFF.01 - Postage	93.75	300.00	-206.25	31.25%
OPS.OFF.02 - Office Supplies	424.69	750.00	-325.31	56.63%

The Unitarian Universalist Fellowship of San Dieguito

Profit & Loss Budget vs. Actual

July through December 2024

	Jul 2024 - Dec 2024	Annual Budget	Over/Under Budget	50% of Year % of Budget
OPS.OFF.03 - Copier	3,965.24	7,400.00	-3,434.76	53.58%
OPS.OFF.04 - eSubscriptions	1,498.04	2,500.00	-1,001.96	59.92%
OPS.OFF.05 - Phone & Internet	1,146.54	2,250.00	-1,103.46	50.96%
OPS.OFF.07 - Other Expenses	0.00	200.00	-200.00	0.0%
Total Office	7,128.26	13,400.00	-6,271.74	53.2%
Finance				
OPS.FIN.01 - Accounting Fees	4,800.98	10,800.00	-5,999.02	44.45%
OPS.FIN.02 - Credit Card Fees	1,075.58	1,400.00	-324.42	76.83%
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	5,876.56	12,550.00	-6,673.44	46.83%
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	62.77	200.00	-137.23	31.39%
OPS.SIT.04 - Water	1,848.11	3,000.00	-1,151.89	61.6%
OPS.SIT.06 - AV Maintenance	796.62	3,000.00	-2,203.38	26.55%
OPS.SIT.07 - B&G Maintenance	5,134.64	20,000.00	-14,865.36	25.67%
Total Site	9,876.11	37,300.00	-27,423.89	26.48%
Total Operations Expenses	22,880.93	63,250.00	-40,369.07	36.18%
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	281.48	600.00	-318.52	46.91%
EXP.COM.03 - Communications 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	192.25	500.00	-307.75	38.45%
EXP.PCC.03 - Pastoral Care Exp	0.00	200.00	-200.00	0.0%
EXP.SUN.03 - Worship Exp	2,157.85	5,775.00	-3,617.15	37.37%
Total Committee Expenses	2,964.74	9,775.00	-6,810.26	30.33%
Program Expenses				
EXP.FNF.03 - Fun&Fellowship Exp	488.12	2,500.00	-2,011.88	19.53%
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	1,208.11	2,000.00	-791.89	60.41%
Total EXP.MUS.03 - Music Program Exp	1,208.11	2,500.00	-1,291.89	48.32%
EXP.REL.03 - RE Program Exp	1,090.93	2,000.00	-909.07	54.55%
EXP.SAC.03 - Social Action Exp	4,576.52	3,450.00	1,126.52	132.65%
Total Program Expenses	7,363.68	10,450.00	-3,086.32	70.47%
Payroll Expenses				
Minister Expenses				
PER.MIN.00 - MIN Housing	14,388.25	90,000.00	-75,611.75	15.99%
PER.MIN.01 - MIN Wages	36,215.96	11,208.00	25,007.96	323.13%
PER.MIN.02 - MIN UUA Pension	5,060.43	10,121.00	-5,060.57	50.0%
PER.MIN.03 - in Lieu of FICA	3,871.23	7,742.00	-3,870.77	50.0%
PER.MIN.07 - MIN LTDLife Ins	668.22	2,000.00	-1,331.78	33.41%
PER.MIN.08 - MIN Prof Exp	1,616.25	10,121.00	-8,504.75	15.97%
Total Minister Expenses	61,820.34	131,192.00	-69,371.66	47.12%

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

	Jul 2024 - Dec 2024	Annual Budget	Over/Under Budget	50% of Year % of Budget
DRE Expenses				
PER.DRE.01 - DRE Wages	18,167.33	37,520.00	-19,352.67	48.42%
PER.DRE.02 - DRE UUA Pension	562.33	3,752.00	-3,189.67	14.99%
PER.DRE.03 - ER Payroll Taxes	1,309.29	2,870.00	-1,560.71	45.62%
PER.DRE.04 - DRE Medical	812.63	5,660.00	-4,847.37	14.36%
PER.DRE.07 - DRE LTDLife Ins	274.16	644.00	-369.84	42.57%
PER.DRE.08 - DRE Prof Exp	155.00	1,000.00	-845.00	15.5%
Total DRE Expenses	21,280.74	51,446.00	-30,165.26	41.37%
Administrator Expenses				
PER.ADM.01 - ADM Wages	33,196.80	40,768.00	-7,571.20	81.43%
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%
PER.ADM.08 - ADM Prof Exp	100.00			
Total Administrator Expenses	33,296.80	53,241.00	-19,944.20	62.54%
Music Program Expenses				
Choir Director				
PER.MUS.01 - Choir Dir Wages	9,216.02	18,032.00	-8,815.98	51.11%
PER.MUS.03 - ER Payroll Tax	739.46	1,379.00	-639.54	53.62%
Total Choir Director	9,955.48	19,411.00	-9,455.52	51.29%
Accompanist				
PER.MUS.11 - Accompanist Wages	5,923.45	11,847.00	-5,923.55	50.0%
PER.MUS.12 - Accompanist PR Tax	487.57	906.00	-418.43	53.82%
Total Accompanist	6,411.02	12,753.00	-6,341.98	50.27%
Total Music Program Expenses	16,366.50	32,164.00	-15,797.50	50.89%
Site Support Staff Expenses				
PER.SIT.01 - Childcare	2,118.75	5,900.00	-3,781.25	35.91%
PER.SIT.02 - Custodian	7,912.50	15,600.00	-7,687.50	50.72%
PER.SIT.03 - Setup Staff	4,161.49	7,250.00	-3,088.51	57.4%
PER.SIT.09 - AV Specialist	10,340.00	22,350.00	-12,010.00	46.26%
PER.SIT.10 - AV Assistant	1,590.00	1,725.00	-135.00	92.17%
PER.SIT.12 - ER Payroll Taxes	1,537.85	2,848.00	-1,310.15	54.0%
Total Site Support Staff Expenses	27,660.59	55,673.00	-28,012.41	49.68%
PER.MIS.01 - Worker's Comp Ins	865.00	1,100.00	-235.00	78.64%
PER.MIS.02 -Other Personnel Exp	1,961.48	1,100.00	861.48	178.32%
Total Payroll Expenses	163,251.45	325,916.00	-162,664.55	50.09%
Other Fund Expenses				
EXP.CAP.03 - Capital Fund Exp	53,029.62			
EXP.CDL.03 - Casas de Luz Exp	22,106.51			
EXP.CHF.03 - Coffee House Fund	309.21			
EXP.DBN.03 - Debenneville Exp	917.23			
EXP.MWL.03 - Memorial Wall Exp	163.12			
EXP.SPC.03 - Special Coll Exp	345.95			
Total Other Fund Expenses	76,871.64			
Total Expense	283,332.44			
Net Ordinary Income	303,271.44			
Other Income/Expense				
Other Income				
Donor Restricted Activity				
Released from Endowed Funds	-2,000.00			

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

	<u>Jul 2024 - Dec 2024</u>	<u>Annual Budget</u>	<u>Over/Under Budget</u>	<u>50% of Year % of Budget</u>
Total Donor Restricted Activity	-2,000.00			
Total Other Income	-2,000.00			
Other Expense				
Board Approved Expenses	10,864.19			
Total Other Expense	10,864.19			
Net Other Income	-12,864.19			
Net Income	<u>290,407.25</u>			

NET INCOME - GENERAL FUND ONLY

Total Ordinary Income - General Fund ONLY	277,809.85	419,750.00	-141,940.15	66.19%
Total Ordinary Expenses - General Fund ONLY	206,460.80	419,391.00	-212,930.20	49.23%
Total Other Expenses - General Fund ONLY	10,864.19			
Net Income - General Fund ONLY	<u>60,484.86</u>	<u>359.00</u>		

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
US Bank Savings x9485	323,560.87
US Bank Chkg x2702	231,952.28
Total Checking/Savings	<u>555,513.15</u>
Accounts Receivable	
Accounts Receivable	-6,661.86
Capital Campaign Pledges	-350.00
Total Accounts Receivable	<u>-7,011.86</u>
Other Current Assets	
Undeposited Funds	-1,925.57
Total Other Current Assets	<u>-1,925.57</u>
Total Current Assets	<u>546,575.72</u>
Other Assets	
Investments	
UUCEF - Endowment Fund	143,575.47
UUCEF - Music Fund	15,533.79
Vanguard x2001-Capital Campaign	620,494.53
Vanguard x6230-General Fund	273,164.04
Total Investments	<u>1,052,767.83</u>
Total Other Assets	<u>1,052,767.83</u>
TOTAL ASSETS	<u><u>1,599,343.55</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-53,572.24
Total Accounts Payable	<u>-53,572.24</u>
Credit Cards	
US Bank Credit Cards	3,013.62
Total Credit Cards	<u>3,013.62</u>
Other Current Liabilities	
Capital Campaign Contracts	
Chris Kolb Gen. Cont.	30,511.00
Doug Patterson Architect	9,940.00
San Diego Flooring	8,425.24
Total Capital Campaign Contracts	<u>48,876.24</u>
Bonus' Payable	422.40
Direct Deposit Liabilities	-248.78
Payroll Liabilities	
LIA.PER.01 - Payroll Taxes	-220.00
LIA.PER.02 - UUA Pension	25.93
LIA.PER.03 - Medical Insurance	-452.63

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
LIA.PER.04 - LTD&Life Insurance	273.80
Payroll Liabilities - Other	195.96
Total Payroll Liabilities	<u>-176.94</u>
Total Other Current Liabilities	<u>48,872.92</u>
Total Current Liabilities	<u>-1,685.70</u>
Total Liabilities	-1,685.70
Equity	
Unrealized Gains&Losses	
Unrealized G&L UUCEF Music Fund	685.63
Unrealized G&L UUCEF Endowment	-1,595.45
Unrealized G&L Vanguard x2001	6,676.62
Unrealized G&L Vanguard x6230	-1,937.83
Total Unrealized Gains&Losses	<u>3,828.97</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	290,407.25
Total Equity	<u>1,601,029.25</u>
TOTAL LIABILITIES & EQUITY	<u>1,599,343.55</u>