

UUFSD Board of Directors Meeting Minutes

Sunday 6/8/25, 11:30 AM to 1:15 PM | Location: Founder's Hall West

Board Members Present:

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

Board Member(s) Absent:

All present

Guest(s) Present:

Angie Knappenberger, Dreambuilder Committee, Greg Trigeiro, Board member nominee

- Chalice lighting Rev Ellie

- Consent agenda –
 - Board Meeting Minutes: 5-04-25
 - Leadership Council Policy and Procedures
 - Bylaw Change - Nominating Committee fill vacancies

Action Item: Consent agenda approved. Notification to be sent to congregation regarding change to bylaws for Nominating Committee

- Capital Improvements - Administration building: Progress has slowed to a crawl, especially since there has been little onsite management by UUFSD volunteers. Remaining budget: \$16,184 (includes change orders 1-7) UUFSD will likely need to provide some extra money to complete the project .

- Capital Improvements - Phase 2:
\$1,459,214 **Cost estimate:** Worksheet distributed was prepared by Jon Luft, Dream Builders Committee Chair . General Contractor budget is an estimate as UUFSD awaits final bid. Worksheet includes notes illustrating how construction estimate was calculated.

\$1,309,472 Cash on hand per 5/31/25 Financial report and confirmed by Treasurer Sarah Miller

\$ 305,557 Pledged but not yet received: Capital campaign pledges are due by 6/30/25, confirmed by Treasurer Sarah Miller

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Sarah indicated Rich Macdonald will be following up on pledges receivable reminders.

Action Item: Sarah will reach out to Rich regarding follow-up activities

- Financial report – reviewed by board
Action Item: financial report approved by board
- Budget report –
Income: 22 new pledges but one pledge reduced, offsetting the increases. Today, a new pledge was offered to make up budget gap.

Expenses: Treasurer Sarah Miller proposed change to budget decreasing UUA dues to \$1,000.

Action Item: Revised budget approved by board and will be considered for acceptance by the Congregation at Jun 22, 2025 Annual Meeting.

Board Scheduling and Administrative

- Annual Meeting, Sunday, Jun 22, 2025, 11:30 AM, Founders' Hall
- Annual Meeting Planning, Thursday, Jun 12, 2025 7:00 PM, via Zoom
NomComm, Dream Builders, Capital Campaign to be invited.
<https://us02web.zoom.us/j/88942285722>
- Executive Session - Minister Contract(?)
- Sunday, July 13, 2025, 11:30 AM, Founders' Hall West (subject to change by new board)

Minister's Report

Rev. Ellie Kilpatrick (she/her)

6/8/2025

Big Picture: It has been challenging for me to do my job effectively as next year's plans are still up in the air. I have not been able to meaningfully plan ministries or staff goals in light of the ongoing uncertainty. I have still worked with committees in future visioning, but I feel it would be inappropriate for me to make any specific promises or plans, as I would otherwise be doing.

Worship and Rites of Passage:

Worship continues to go well. We have a celebration of life scheduled for June 20th of a former member that I'm planning along with the family. The summer is mostly filled with speakers, but I am unable to do any planning for the fall.

Pastoral Care and Presence:

Barbara and I are in the midst of putting together what we think will be a good game plan for making roles and responsibilities a lot easier using sign up genius. We have several meal trains going, and I made a few pastoral visits in the time that I did not have covid.

Spiritual Development for Self and Others:

I led a great visioning workshop for the social justice committee. Through the workshop, we developed a mission statement and ideas to make justice ministries more interdependent and less siloed. Whether I will be able to guide the sj committee through implementation will depend on whether I am the minister next year.

Social Justice in the Public Square:

Social justice has been a major focus for me. This is clearly a huge priority for the congregation, and I am hoping to ramp up my own involvement in justice work. Several endeavors are in the works, and I'm proud of how UUFSD members and friends have joined efforts with care and intention. We also held a powerful information session on Palestine/Israel and Apartheid. Although I know many social justice committee members are eager to vote on this now, I am urging a slower approach, given how little time there is until the congregational meeting.

Administration:

Administration is moving smoothly at UUFSD. The Leadership Council is finally meeting monthly and has a P&P to be approved by the board. This is an area in particular where, although I have not technically told any lies or made specific promises, it has felt dishonest for me to be planning a wonderful new team that will improve communication and ministries throughout the congregation, that is dependent on me as the program leader.

Serves the Larger Unitarian Universalist Faith:

I have been working closely with fellow UU ministers at this time.

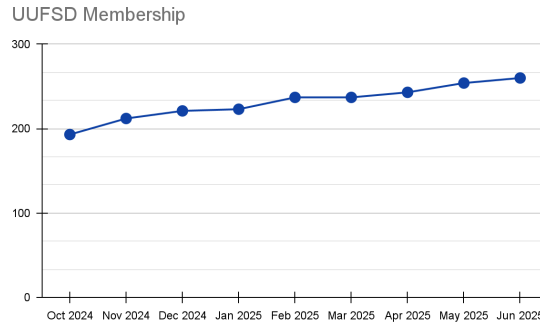
Leads the Faith into the Future:

The membership committee is starting to develop a more robust group with fresh ideas as to how to meet the influx of newcomers at UUFSD. I have been offering 1 on 1s with newcomers, and have met with several of them. There are a lot of exciting possibilities on the horizon for growing the church (both in spirit and in numbers), and I hope to be present to see those come to fruition.

ADMINISTRATOR'S REPORT – June, 2025

MEMBERSHIP STATISTICS as of June 2, 2025

Voting Members	179
Inactive Members	17
Members emeritus	4
Pledging Friends	0
Friends	60
Total	260



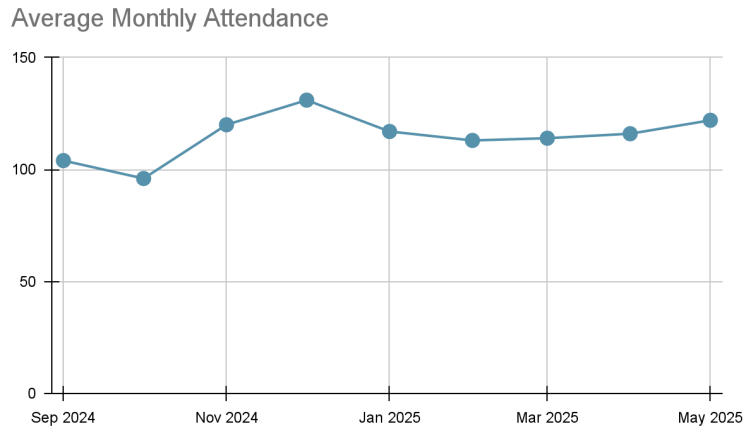
Changes in Membership this Month (if any):

Active to Inactive: Colleen Shrouds

New members: Harry Galliver, Margaret Klingensmith, Greg & Rachel Spetzger

SUNDAY ATTENDANCE

Date	In Person	Via Zoom	Via YouTube	Total
5/4/25	61	14	15	90
5/11/25	95	15	89	199
5/18/25	62	12	16	90
5/25/25	62	12	37	111
Average	70	13	39	122



Site Rentals this Month (if any): Insight San Diego continues on Wednesdays. Kriya Yoga Meditation Group held a 3-day meditation retreat May 6-8. It went very well. All fees have been paid and there is no follow up needed.

Incidents on Campus this Month (if any): There was an interaction with an upset Sandy Hill parent on May 9 regarding construction vehicles on campus.

Administration Activities or Events of Note: N/A

Respectfully submitted,

Rev. Heather Megill, Administrator

UUFSD Board Meeting . June 2025 . RE Report

2024-25 RE Theme: Enhance and Build

REGISTRATION

Current Registered Families: 21

Registered Families that are members: 11

PK-K	1st-5th	6th-11th	YA	Total
12	15	9	2	38

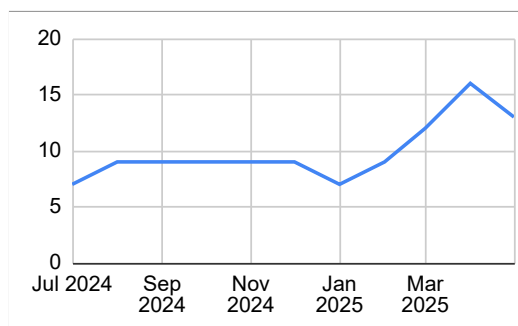
ATTENDANCE

Gardening Club (5/18/25): 6 (4 children, 1 adult, 1 DREF)
 UU Brewhouse (5/23/25): 35+ (1 child, 12 teens, 1 RE staff, 1 DREF, 20+ adults)
 Game Night (5/26/25): 10 (4 families)

WORSHIP

	Tod-PK	K-2	3-6	7+	Total
5/4/25	4	4	3	1	12
5/11/25	4	4	3	1	12
5/18/25	4	4	3	2	13
5/25/25	7	4	1	1	13
AVERAGE	5	4	3	1	13

AVERAGE MONTHLY ATTENDANCE



PROGRAMMING

SPECIALTY - Completed

Park Picnic & Play (Oct)
 Christmas Pageant (Dec)
 RE Volunteer Training (Dec)
 Holiday Party (Dec)
 Parents' Night Out (Jan, Mar)
 Cafe Valentino's (Feb)
 Easter Egg Hunt (Apr)
 Climate Justice Spring Play (April)

OWL Training (May)

ONGOING

UU Brewhouse (4th Fri)
 Game Night (4th Mondays)
 Art Club (1st Sundays)
 Gardening Club (3rd Sun)

SPECIALTY - Upcoming

Parent's Night Out (July)
 Pride By the Beach (June)
 RE Volunteer Training (August)
 Community Beach Party (August)

SUPPORT

RE PERSONNEL

of Fully Trained Volunteers: 15
 # of Partially Trained Volunteers: 6
 # of Childcare Employees: 1

RE COMMITTEE UPDATE

Interviews have completed for the teacher position. Committee is pursuing Raja Michelle (resume is attached.) Committee would like to offer existing staff member Charlotte the opportunity to teach on occasion when Raja is unavailable or extra support is needed. Charlotte will move to a dual-paid position.

Prepared by Rev. Heather Megill
 6/2/2025, heather@uufsd.org

Raja Michelle (she/her)

619.646.3037 | RajaMichelle@gmail.com

Visionary educator and dynamic, passionate leader with extensive experience in teaching, nonprofit management, and community empowerment.

PROFESSIONAL EXPERIENCE

Substitute Teacher | *San Diego Unified School District, San Diego, CA*

Lead Teacher | *Tribeca Preparatory, New York, NY, 2024*

Leadership & Curriculum Design: Led classroom management and developed a progressive curriculum to meet the needs of diverse learners, including SPED students.

Vision & Organizational Impact: Designed and implemented differentiated instructional strategies, cultivating a learning environment that catered to various student needs, fostering inclusivity and engagement.

Collaboration: Worked alongside a diverse teaching team to adapt lesson plans and ensure consistency across classrooms.

Substitute Teacher | *Department of Education, New York, NY, 2024*

Classroom Leadership: Managed classrooms in various subjects, ensuring continuity in lesson delivery and maintaining a productive and supportive environment.

Flexibility & Adaptation: Quickly adapted to different teaching methods, effectively managing diverse groups of students across multiple grade levels.

Emerging Teacher | *Manhattan Center for Math and Science, New York, NY 2023 – 2024*

Program Leadership: Developed and implemented engaging curricula for middle and high school students, focusing on inquiry-based and project-based learning.

Mentorship & Collaboration: Collaborated with mentor teachers, providing leadership in lesson planning, classroom management, and student assessment.

Vision for Student Success: Supported the integration of Universal Design for Learning and created a roadmap for differentiated instruction that met the needs of all learners.

Founder & Executive Director | *The Tree South LA (Green Tree Yoga & Meditation), South Los Angeles, CA 2012 – 2020*

EDUCATION

Master of Teaching, Social Studies
New York University, New York, NY

Master of Arts, Urban Sustainability
Antioch University, Culver City, CA

Bachelor of Arts, Psychology
Antioch University, Culver City, CA

Political Science
Grossmont College, San Diego, CA

CERTIFICATIONS

Certified Teacher, Social Studies, California (Jan 2025)

Certified Teacher, Social Studies (Grades 5-12), New York State (Aug 2024)

Google Classroom

SKILLS

Leadership & Team Management
Curriculum Development
Programming Design
Strategic Planning
Project Management
Fundraising
Grant Writing
Event Planning
Budgeting
Digital Marketing

Organizational Leadership: Founded and led a 501(c)(3) nonprofit, establishing a community-centered wellness program that empowered individuals through yoga, meditation, and mindfulness.

Strategic Vision & Growth: Developed a long-term vision for the organization, scaling operations to serve hundreds of community members and training over 150 yoga teachers.

Fundraising & Stakeholder Engagement: Led successful fundraising campaigns, cultivated partnerships with local organizations, and secured grants to support program sustainability.

Manager & Teacher | *Goda Yoga*, Culver City, CA 2011 – 2015

Management & Operations: Managed day-to-day operations of the studio, including staff coordination, marketing, and customer relations.

Visionary Marketing: Developed and implemented marketing strategies that increased client engagement and studio visibility.

Program Leadership: Led yoga classes and organized community events, fostering a supportive environment that promotes wellness.

Program Director & Marketing Director | *Nurture Through Nature*,

Denmark, ME 2008 – 2011

Program Management: Led diverse programs and initiatives, focusing on wellness and community empowerment.

Vision & Strategy: Created and executed marketing campaigns that raised awareness and increased program participation by 30%.

Leadership & Financial Management: Managed the operational aspects of the program, including financial oversight and budget allocation.

Operations: Managed facilities and expansion projects

Copy Editing
Community Engagement
Developing Partnerships
Trauma-Informed Practices
Social Justice Organizing
Racial Bias and Sensitivity
Conflict Resolution

SOFTWARE

Google Docs
Google Classroom
Zoom
Canva
Quickbooks
Wordpress
Social Media
Microsoft Office

Treasurer's Report

Accompanying 05/31/25 Financial Reports

Sarah Miller, UUFSD Treasurer

GENERAL FUND

In order to balance detail, readability, and the time required to prepare financial reports, it has been agreed that quarterly reports will be detailed and the in-between months more perfunctory. This is an in-between month.

P&L and BS DISCUSSION – Nothing of note.

SPECIAL COLLECTIONS REPORT – There were no special collections in May.

CAPITAL FUND – From 5/31/2025 Profit & Loss and Balance Sheet, and Breeze Pledge Records

Capital Fund as of 5/31/25

	Capital Fund Revenue this FY (mostly collected pledges) - from P&L (this number does not include the Schultz legacy and Spirit Level Funds already in hand, which are added back into the total below)
532,028	
<u>125,577</u>	Capital Fund Expenses this FY - from P&L
406,451	Capital Fund this FY NET
406,451	Capital Fund this FY NET
686,183	Capital Fund Equity at the start of the year (mostly in Vanguard Account) - from BS
61,706	Ken Schultz Legacy now in Capital Fund Savings Account
<u>155,132</u>	Received from Spirit Level Foundation on 4/25/25 in Capital Fund Savings Acct
1,309,472	Total in hand
643,600	Pledged to Phase 2 - from Breeze
<u>406,784</u>	Paid to Phase 2 - from Breeze (this number is lower than reported last month due to correcting errors per instructions from donors, resulting in an increased bottom line)
236,816	Still outstanding
126,680	Pledged to Phase 2 GAP - from Breeze
<u>92,807</u>	Paid to Phase 2 GAP - from Breeze
33,873	Still outstanding
236,816	Capital Campaign Phase 2 Pledges still to be paid
33,873	Capital Campaign Phase 2 GAP Pledges still to be paid
<u>34,868</u>	Spirit Level Foundation matching grant still to be received
305,557	Total anticipated
1,309,472	Total in hand
305,557	Total anticipated
35,000	From Board Designated Reserve to finish the Admin Building
<u>14,708</u>	Liabilities remaining on Admin Building (change orders have yet to be recieved)
1,635,321	Amount available for Phase 2

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
July 2024 through May 2025

	Jul 2024 - Apr 2025	Annual Budget	Over/Under Budget	83% of Year % of Budget	Notes
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	298,502.48	321,100.00	-22,597.52	92.96%	
Total Pledges	298,502.48	321,100.00	-22,597.52	92.96%	
Site Rental					
REV.SIT.01 - Sandy Hill	50,675.00	51,600.00	-925.00	98.21%	
REV.SIT.02 - Special Event	8,018.79	1,000.00	7,018.79	801.88%	
REV.SIT.03 - Other	4,880.00	0.00	4,880.00	100.0%	
Total Site Rental	63,573.79	52,600.00	10,973.79	120.86%	
Fundraising					
REV.AUC.01 - Auction	1,167.66	13,000.00	-11,832.34	8.98%	
REV.FDR.02 - Other	110.00	2,250.00	-2,140.00	4.89%	
Total Fundraising	1,277.66	15,250.00	-13,972.34	8.38%	
Contributions to Programs					
REV.CON.01 - Concerts	275.12	0.00	275.12	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	875.12	300.00	575.12	291.71%	
Contributions to General Fund					
REV.SUN.01 - Sunday Collection	11,674.88	12,000.00	-325.12	97.29%	
REV.MIS.01 - Other	3,242.09	5,000.00	-1,757.91	64.84%	
Total Contributions to General Fund	14,916.97	17,000.00	-2,083.03	87.75%	
Contributions to Other Funds					
REV.END.01 - Endowment Fund	100.00				
REV.CAP.01 - Capital Fund	748,865.75				
REV.CDL.01 - Casas de Luz	101,907.93				
REV.CHF.01 - Coffee House Fund	1,490.20				
REV.DBN.01 - DeBenville Fund	11,815.39				
REV.LIB.01 - Library Fund	93.40				
REV.MIN.01 - Minister Disc Fund	500.00				
REV.SPC.01 - Special Collection	5,759.74				
Total Contributions to Other Funds	870,532.41				
Investment Income					
Bank Acct Interest	5,639.11	2,000.00	3,639.11	281.96%	
Vanguard x2001 Income	11,535.96				
Vanguard x6320 Income	4,715.44	11,000.00	-6,284.56	42.87%	
Vanguard Realized Gains & Losses	214.51				
Total Investment Income	22,105.02	13,000.00	9,105.02	170.04%	
Total Revenues	1,271,783.45	419,250.00	852,533.45	303.35%	
Total Income	1,273,783.45	419,250.00	854,533.45	303.82%	
Gross Profit	1,273,783.45	419,250.00	854,533.45	303.82%	
Expense					
Operations Expenses					
Office					
OPS.OFF.01 - Postage	203.55	300.00	-96.45	67.85%	
OPS.OFF.02 - Office Supplies	852.75	750.00	102.75	113.7%	

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OPS.OFF.03 - Copier	5,573.51	7,400.00	-1,826.49	75.32%	
OPS.OFF.04 - eSubscriptions	2,682.52	2,500.00	182.52	107.3%	
OPS.OFF.05 - Phone & Internet	2,161.87	2,250.00	-88.13	96.08%	
OPS.OFF.07 - Other Expenses	800.53	200.00	600.53	400.27%	
Total Office	12,274.73	13,400.00	-1,125.27	91.6%	
Finance					
OPS.FIN.01 - Accounting Fees	9,026.97	10,800.00	-1,773.03	83.58%	
OPS.FIN.02 - Credit Card Fees	2,067.58	1,400.00	667.58	147.68%	
OPS.FIN.03 - Bank Fees	75.00	50.00	25.00	150.0%	
OPS.FIN.04 - Other Expenses	420.79	300.00	120.79	140.26%	
Total Finance	11,590.34	12,550.00	-959.66	92.35%	
Site					
OPS.SIT.01 - Insurance	7,530.04	7,000.00	530.04	107.57%	
OPS.SIT.02 - Real Estate Taxes	4,067.94	4,100.00	-32.06	99.22%	
OPS.SIT.03 - Gas & Electric	169.08	200.00	-30.92	84.54%	
OPS.SIT.04 - Water	3,799.38	3,000.00	799.38	126.65%	
OPS.SIT.06 - AV Maintenance	2,016.37	3,000.00	-983.63	67.21%	
OPS.SIT.07 - B&G Maintenance	22,563.80	20,000.00	2,563.80	112.82%	
Total Site	40,146.61	37,300.00	2,846.61	107.63%	
Total Operations Expenses	64,011.68	63,250.00	761.68	101.2%	
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	471.44	600.00	-128.56	78.57%	
EXP.COM.03 - Communications Exp	661.00	1,500.00	-839.00	44.07%	
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	209.25	500.00	-290.75	41.85%	
EXP.PCC.03 - Pastoral Care Exp	0.00	200.00	-200.00	0.0%	
EXP.SUN.03 - Worship Exp	3,057.85	5,775.00	-2,717.15	52.95%	
Total Committee Expenses	4,552.70	9,775.00	-5,222.30	46.58%	
Program Expenses					
EXP.FNF.03 - Fun&Fellowship Exp	1,903.52	2,500.00	-596.48	76.14%	
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	6,607.10	2,000.00	4,607.10	330.36%	
Total EXP.MUS.03 - Music Program Exp	6,607.10	2,500.00	4,107.10	264.28%	
EXP.REL.03 - RE Program Exp	1,790.33	3,750.00	-1,959.67	47.74%	
EXP.SAC.03 - Social Action Exp	4,487.93	3,450.00	1,037.93	130.09%	
Total Program Expenses	14,788.88	12,200.00	2,588.88	121.22%	
Payroll Expenses					
Minister Expenses					
PER.MIN.00 - MIN Housing	79,041.74	90,000.00	-10,958.26	87.82%	
PER.MIN.01 - MIN Wages	14,381.18	11,208.00	3,173.18	128.31%	
PER.MIN.02 - MIN UUA Pension	9,342.29	10,121.00	-778.71	92.31%	
PER.MIN.03 - in Lieu of FICA	7,146.81	7,742.00	-595.19	92.31%	
PER.MIN.07 - MIN LTDLife Ins	1,626.92	2,000.00	-373.08	81.35%	
PER.MIN.08 - MIN Prof Exp	2,898.75	10,121.00	-7,222.25	28.64%	
Total Minister Expenses	114,437.69	131,192.00	-16,754.31	87.23%	
DRE Expenses					

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Profit & Loss Budget vs. Actual

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PER.DRE.01 - DRE Wages	33,567.33	37,520.00	-3,952.67	89.47%	
PER.DRE.02 - DRE UUA Pension	562.33	3,752.00	-3,189.67	14.99%	
PER.DRE.03 - ER Payroll Taxes	1,675.62	2,870.00	-1,194.38	58.38%	
PER.DRE.04 - DRE Medical	2,719.59	5,660.00	-2,940.41	48.05%	
PER.DRE.07 - DRE LTDLife Ins	350.60	644.00	-293.40	54.44%	
PER.DRE.08 - DRE Prof Exp	350.00	1,000.00	-650.00	35.0%	
Total DRE Expenses	39,225.47	51,446.00	-12,220.53	76.25%	
Administrator Expenses					
PER.ADM.01 - ADM Wages	48,906.28	40,768.00	8,138.28	119.96%	
PER.ADM.03 - ER Payroll Taxes	133.87	3,119.00	-2,985.13	4.29%	
PER.ADM.04 - ADM Medical	1,731.55	8,154.00	-6,422.45	21.24%	
PER.OFF.05 - Admin Dental	150.00				
PER.ADM.07 - ADM LTDLife Ins	63.70	1,200.00	-1,136.30	5.31%	
PER.ADM.08 - ADM Prof Exp	100.00				
Total Administrator Expenses	51,085.40	53,241.00	-2,155.60	95.95%	
Music Program Expenses					
Choir Director					
PER.MUS.01 - Choir Dir Wages	16,844.96	18,032.00	-1,187.04	93.42%	
PER.MUS.03 - ER Payroll Tax	951.69	1,379.00	-427.31	69.01%	
Total Choir Director	17,796.65	19,411.00	-1,614.35	91.68%	
Accompanist					
PER.MUS.11 - Accompanist Wages	10,935.60	11,847.00	-911.40	92.31%	
PER.MUS.12 - Accompanist PR Tax	627.00	906.00	-279.00	69.21%	
Total Accompanist	11,562.60	12,753.00	-1,190.40	90.67%	
Total Music Program Expenses	29,359.25	32,164.00	-2,804.75	91.28%	
Site Support Staff Expenses					
PER.SIT.01 - Childcare	5,362.50	5,900.00	-537.50	90.89%	
PER.SIT.02 - Custodian	15,512.50	15,600.00	-87.50	99.44%	
PER.SIT.03 - Setup Staff	7,763.57	7,250.00	513.57	107.08%	
PER.SIT.09 - AV Specialist	17,165.00	22,350.00	-5,185.00	76.8%	
PER.SIT.10 - AV Assistant	2,040.00	1,725.00	315.00	118.26%	
PER.SIT.12 - ER Payroll Taxes	4,768.46	2,848.00	1,920.46	167.43%	
Total Site Support Staff Expenses	52,612.03	55,673.00	-3,060.97	94.5%	
PER.MIS.01 - Worker's Comp Ins	818.00	1,100.00	-282.00	74.36%	
PER.MIS.02 - Other Personnel Exp	2,570.48	1,100.00	1,470.48	233.68%	
Total Payroll Expenses	290,108.32	325,916.00	-35,807.68	89.01%	
Other Fund Expenses					
EXP.CAP.03 - Capital Fund Exp	125,576.67				
EXP.CDL.03 - Casas de Luz Exp	135,951.93				
EXP.CHF.03 - Coffee House Fund	893.62				
EXP.DBN.03 - Debenneville Exp	13,820.23				
EXP.MWL.03 - Memorial Wall Exp	163.12				
EXP.MIN.03 - Minister Disc Exp	1,800.00				
EXP.SPC.03 - Special Coll Exp	3,525.57				
Total Other Fund Expenses	281,731.14				
Total Expense	665,192.72				
Net Ordinary Income	608,590.73				
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 2024 through May 2025

	Jul 2024 - Apr 2025	Annual Budget	Over/Under Budget	83% of Year % of Budget	Notes
Total Donor Restricted Activity	-2,000.00				
Total Other Income	-2,000.00				
Other Expense					
Board Approved Expenses	12,141.48				
Total Other Expense	12,141.48				
Net Other Income	-14,141.48				
Net Income	<u>594,449.25</u>				

NET INCOME - GENERAL FUND ONLY

Total Ordinary Income - General Fund ONLY	389,500.57	419,750.00	-30,249.43	92.79%	
Total Ordinary Expenses - General Fund ONLY	383,461.58	421,141.00	-37,679.42	91.05%	
Total Other Expenses - General Fund ONLY	12,141.48				
Net Income - General Fund ONLY	<u>(6,102.49)</u>	<u>(1,391.00)</u>			*

NOTES

* EXP.REL.03 - RE Program Expenses - In March 2025, RE Program leaders requested and were granted an extra \$1750 in their budget for OWL training. The new budget number is \$2000 + \$1750 = \$3750. This is why the annual budget now shows a net negative for the year.

For a complete analysis of line items that are out of sync with the budget, please see the Treasurer's report accompanying the 3-31-25 financial reports.

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
 As of May 31, 2025

	<u>May 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
US Bank Cap Sav 3500	514,174.99
US Bank Capital Chkg 7269	28,383.37
US Bank Savings x9485	138,031.16
US Bank Chkg x2702	<u>175,026.86</u>
Total Checking/Savings	855,616.38
Accounts Receivable	
Accounts Receivable	
Pledges	-30,697.42
Total Accounts Receivable	<u>-30,697.42</u>
Total Accounts Receivable	-30,697.42
Other Current Assets	
Undeposited Funds	<u>572.66</u>
Total Other Current Assets	<u>572.66</u>
Total Current Assets	825,491.62
Other Assets	
Investments	
UUCEF - Endowment Fund	148,056.73
UUCEF - Music Fund	15,466.85
Vanguard x2001-Capital Campaign	631,622.38
Vanguard x6230-General Fund	<u>273,497.18</u>
Total Investments	<u>1,068,643.14</u>
Total Other Assets	<u>1,068,643.14</u>
TOTAL ASSETS	<u><u>1,894,134.76</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-39,253.84
Total Accounts Payable	<u>-39,253.84</u>
Credit Cards	
US Bank Credit Cards	<u>1,503.33</u>
Total Credit Cards	1,503.33
Other Current Liabilities	
Capital Campaign Contracts	
Chris Kolb Gen. Cont.	7,750.00
Doug Patterson Architect	<u>6,957.51</u>
Total Capital Campaign Contracts	14,707.51
Bonus' Payable	422.40
Direct Deposit Liabilities	-248.78
Payroll Liabilities	
LIA.PER.02 - UUA Pension	25.93
LIA.PER.03 - Medical Insurance	-114.72
LIA.PER.04 - LTD&Life Insurance	430.54

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
 As of May 31, 2025

	<u>May 31, 25</u>
Payroll Liabilities - Other	195.96
Total Payroll Liabilities	537.71
Reimbursed Expenses	-25.97
Total Other Current Liabilities	15,392.87
Total Current Liabilities	-22,357.64
Total Liabilities	-22,357.64
Equity	
Unrealized Gains&Losses	
Unrealized G&L UUCEF Music Fund	618.69
Unrealized G&L UUCEF Endowment	-2,214.19
Unrealized G&L Vanguard x2001	11,300.36
Unrealized G&L Vanguard x6230	7,745.26
Total Unrealized Gains&Losses	17,450.12
Permanent Restricted	
FND.END.01 - Endowment Fund	139,034.80
FND.END.02 - Music Fund	15,116.17
Total Permanent Restricted	154,150.97
Temp. Restricted	
Building Funds	686,183.41
Other Funds	
FND.CDL.04 - Casas de Luz Fund	87,661.43
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	3,000.77
Total Other Funds	122,548.67
Board Designated Reserves	
RES.ADM.01 - Renovation Reserve	50,000.00
RES.PGM.01 - Program Reserve	20,000.00
RES.MIN.01 - Minister Reserve	25,000.00
RES.SIT.01 - Facilities Reserve	100,000.00
RES.OPS.01 - Operations Reserve	100,000.00
Total Board Designated Reserves	295,000.00
Total Temp. Restricted	1,103,732.08
Unrestricted Net Assets	46,709.98
Net Income	594,449.25
Total Equity	1,916,492.40
TOTAL LIABILITIES & EQUITY	1,894,134.76

These are the FY beginning balances for the Endowment, Building, Casas de Luz, Coffee House, Debenneville, Library, Memorial Wall, Minister's Discretionary, and SAC Funds.

To calculate the current balance, add the revenue and subtract the expenses (from the Profit and Loss statement) to the balance