

UUFSD Board of Directors Meeting Minutes

Sunday, Nov. 9, 2025, 11:30 AM Founder's Hall West

Attendees:

Linda Pratt, President
Greg Trigiero, VP
Heather Megill, Minister
John Drewe
Julia Darling
Larry Jones
Wenda Alvarez
Lisa Shaffer, Secretary
Susan Hahm, Treasurer (on Zoom for part of the meeting)

Absent:

Pamela Parker

Guests:

Jane Gilpin, CPA, financial consultant
Joan Wapner, member
Ted Foster, member
Linda Luisi, member
Barbara Walker, member

Chalice Lighting

I. Celebrations

The Board celebrated auction results, volunteer appreciation (Leadership Council), changes in the worship services, and renewal of the Compassionate Care Committee

II. Consent Agenda

ACTION: Linda moved, Drew seconded, to approve the minutes from the October meeting. Approved unanimously

III. Actions from last meeting

Name tags: done. If you have suggestions, pass them to Ashley

Jane Gilpin, CPA joined at noon

Ms. Gilpin was brought in to help organize financial statements and bring them closer to Generally Accepted Accounting Principles (GAAP). Ms. Gilpin reviewed the

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updated P&L statement with the Board, noting that a typical P&L would not have the level of detail found in ours, and would have an accompanying program note with details. With respect to the updated Balance Sheet, there was considerable discussion about how the capital funds, commitments, and liabilities should be represented. Some Board members also noted some numerical errors.

The Board agreed that the Balance Sheet template should be modified to change the "Purchase Commitments" section, and the noted errors need to be corrected.

ACTION: Treasurer to update the financial reports based on this discussion and present next month if possible. The update should take into account comments Wenda has put in the reports.

The Board also agreed to explore the transition of our Chart of Accounts from cash accounting to accrual, recognizing that there will be an upfront cost and the need for some retraining of paid and volunteer staff.

ACTION: The Board created a Task Force consisting of Wenda, Larry, Drewe (with an invitation to Doug Scott, Sarah, and Susan) to solicit bids from accounting firms/CPAs to set up accrual-based accounting for Chart of Accounts and report back to Board. Wenda will ask Doug; Linda will ask Sarah and Susan.

IV. Reports

Transition Team is working on summary of interviews to be presented at a Nov. 23 special congregational forum.

The Dreambuilders request for Founder's Hall glass replacement was approved in May or June.

ACTION: Wenda to confirm and notify Dream Builders that door glass has been approved.

ACTION: Greg moved to approve the \$85k change order for Phase 2 construction described in Jon Luft's email. Drewe seconded, approved unanimously.

ACTION: Linda will ask Jon Luft to submit any other anticipated changes for Board approval.

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ACTION: Greg will confirm what the Board has approved in Phase 2 contract cost and contingency.

V. Discussion Items

A. Review of Capital Fund account - Ms. Jane Gilpin, CPA - see above

B. Letter of Agreement & Pay Increase for Accompanist

ACTION: Greg moved to approve the proposed offer letter for Katie Klearich. Linda seconded; approved unanimously.

ACTION: Wenda moved, Greg seconded that all staff (not including the minister) working on Christmas Eve be paid time and a half; unanimously approved

C. Selecting 3 members for Committee on Ministry

The minister requested that the Board select three members for the new Committee on Ministry. The goal is to look to balance institutional knowledge, fresh ideas (new leadership); handle confidentiality; represent different ministries; age diversity; strong sense of right relations; knowledge of HR. Several names were mentioned. Some Board members wanted more time to consider nominations. The Board agreed to finalize this item by email.

ACTION: Board members send possible COM names to Linda by next Sunday (11/16); Linda will circulate names by email to seek consensus on nominees.

D. Review Leadership Council Policy & Procedure proposal
Clarifications discussed and agreed.

ACTION: Heather will ask Angie to help with P&P revisions for clarity and bring it back to the Board.

E. Board Decision Making: Consensus Building Approach - Deferred

F. Policies & Procedures discussion - Deferred

OTHER: Linda recommended a book, Empowered Boundaries, by Cristien Storm, suggested by UUA.

V. Executive Session

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Holiday bonuses (see Exec. Session minutes)

Request for Board Approval
Katie Klaerich - Pay Raise & New Offer Letter

Dear Board Members,

Steve Milloy and I request the Board consider a new offer letter for Katie Klaerich which redefines her responsibilities and increases her pay to better reflect industry standards. The Music Committee, Finance Committee, and Treasurer all support this proposal.

Offer Letter

Her current offer letter (dated back in 2020) is quite out of date regarding her responsibilities and doesn't reflect what services she is providing for us now, making a redraft of the offer letter essential whether or not she receives a raise.

Katie's Request

Katie initiated a meeting with me and shared that she doesn't feel she is compensated enough, is not paid for extra rehearsals, and expressed that her ideal rate would be \$250 per session (\$300 for services paid for by outside people like weddings/celebrations of life).

Pay Rate

Katie's current salary is \$12,626, which equates to approximately \$137 per service or rehearsal. Current industry standards for professional musicians hired for theatrical and musical performances as well as studio recordings range between \$85-100/hour. When I play (and sing) for the Christian Science church in Oceanside it works out to about \$90/hour. (\$180 per session.) Both Steve and I often hire professional pianists and keyboardists in the \$80/hour range and feel Katie should be fairly compensated. In the past we have paid substitute pianists between \$150-\$175 per service, and Katie should at least be making what the subs are being paid. The number we have landed on is a balance between Katie's requested rate, what she is paid now, and what our budget can sustainably afford.

We request that you consider the attached new offer letter for Katie. A spreadsheet is also attached which shows how we came to the new salary given her responsibilities.

Thank you for your consideration.

With hope,

Rev. Heather Megill & Steve Milloy

November 5, 2025

To: Katie Klaerich
katieklaerich@yahoo.com
760.271.2614

Dear Katie,

Thank you for service as our Pianist since December 11, 2016. We are so appreciative of your time, talent, and support of our community. This letter serves to redefine your responsibilities and raise your salary to \$15,400 per year.

As the Pianist at UUFSD, you report to the Music Director and your responsibilities entail piano accompaniment for Sunday services throughout the year including preludes, hymns, offertories, choral anthems, postludes, as well as any additional musical pieces performed during Sunday services. Additionally, you are responsible for accompanying weekly Thursday evening choir rehearsals mid-August through mid-June. All music you will be asked to play will be provided to you at least one week before it is expected to be performed. This position is considered part time and requires an average of approximately 4-6 hours per week. You may take a few Sundays and Thursdays off through the year as needed, not to exceed five days. These can be arranged by conferring with the Music Director, as you have done in the past. Sick time is accrued at a rate of .03 hours per hour worked (one hour of sick time for every 30 hours worked up to 24 hours in a year).

Your salary has been raised to \$15,400 per year, with payment evenly distributed over the 26 biweekly pay periods a year, subject to normal payroll withholdings. Any additional work will be scheduled as you are available and will be paid at the following rates:

- Extra rehearsals (including rehearsals for Music Sundays): \$150 each
- Christmas Eve service: \$300
- Weddings/Celebrations of Life: \$300

This position is exempt and paid according to California **state law**. You will accrue sick leave at the rate of one hour of paid sick leave for every 30 hours worked, based on the average of 6 hours per week as stated above (12 hours worked per pay period). Unused sick time does not roll over to the next year and is not paid at termination. As this position is part time, it is not eligible for benefits other than those required by law, including paid sick leave and workers compensation. The UUFSD Employee Handbook provides additional information on your employment at UUFSD. The Congregational Administrator in the UUFSD office can provide you a

copy of the Handbook.

Please be advised that your employment at UUFSD is "at-will". This means that you may resign at any time, for any reason. Likewise, UUFSD may terminate the employment relationship at any time, with or without cause of notice. In addition, UUFSD reserves its right to modify your position or duties, at its discretion, at any time. This letter is the entire agreement regarding your employment, it supersedes any prior written or oral representations.

If the terms and conditions as described are acceptable to you, please sign, and date this letter. Your new rate of pay will begin during the next payroll issued following receipt of this signed letter.

Thank you for your excellent service to date. We are so grateful for you and your music.

Sincerely,

Rev. Heather Megill, Minister
Unitarian Universalist Fellowship of San Dieguito
1036 Solana Drive Solana Beach, CA 92075
uufsd.org * 858.755.9225

I, Katie Klaerich, have read this offer letter in its entirety and agree to all the terms and conditions of employment described herein.

Katie Klaerich

Date

Katie Klaerich - Proposed New Rates

| | <i>Days/Times</i> | <i>Hours on site</i> | <i>Weeks per year</i> | <i>Rate</i> | <i>Total Salary</i> |
|----------------------|---------------------------------|----------------------|-----------------------|-------------|---------------------|
| Reg. Sunday services | 9:30-11:30pm; 3-4 times a month | 2 | 40 | \$175.00 | \$7,000.00 |
| Music Sundays | 9:30-11:30pm; once a month | 2 | 12 | \$200.00 | \$2,400.00 |
| Thursday Rehearsals | 7-9pm; Sept-May | 2 | 40 | \$150.00 | \$6,000.00 |
| Total salary: | | | | | \$15,400.00 |

Note

"Music Sundays" = music heavy service to happen ideally once per month

Additional Stipulations:

1. Includes all music to be played at Sunday services: Preludes, postludes, offering, hymns, choral pieces, other solos/duets/musical pieces (Music Sundays)
2. Copies of music to be performed will be given at least one week prior to performance date
3. FIVE absences are allowed each year (rehearsal or Sunday service)

Rates for extra work (*as available*) - To be paid as additional stipends to regular salary

| | |
|-------------------------------|----------|
| Extra rehearsal | \$150.00 |
| Christmas Eve service | \$300.00 |
| Weddings/celebrations of life | \$300.00 |

January 2, 2020

Katie Klaerich
105 Cancha de Golf Rancho Santa Fe, CA 92091
katieklaerich@yahoo.com
760.271.2614

Dear Katie,

Thank you for your service as an independent contractor Pianist at the Unitarian Universalist Fellowship of San Dieguito since December 11, 2016. Due to regulatory changes, it is our pleasure to offer you the Pianist position as an employee of UUFSD. This letter will explain the terms and conditions of employment at UUFSD.

As the Pianist at UUFSD, you will report to the Music Director and your responsibilities entail piano accompaniment, preludes, offertories, and recessionals for Sunday services throughout the year. For September through mid-June two Sunday services are held; and from mid-June through August, one service is held. Two services are also held on Christmas Eve. Additionally, you are responsible for accompanying weekly Thursday evening choir rehearsals mid August through mid-June, and two 3-hour Music Sunday Dress Rehearsals during the year. This position is considered part-time and requires an average of approximately 6 hours per week. You may take a few Sundays and Thursdays off through the year as needed, not to exceed five days (paid). If you choose to take Christmas Eve off, that will be included as one of the five days off. The days off can be arranged by conferring with myself, as you have done in the past.

Your salary will remain the same at \$10,400 per year, with payment evenly distributed over the 26 biweekly pay periods a year, subject to normal payroll withholdings. This position is exempt and paid according to California **state law**. You will accrue sick leave at the rate of one hour of paid sick leave for every 30 hours worked, based on the average of 6 hours per week as stated above (12 hours worked per pay period). Unused sick time does not roll over to the next year and is not paid at termination. As this position is part time, it is not eligible for benefits other than those required by law, including paid sick leave and workers compensation. The UUFSD Employee Handbook provides additional information on your employment at UUFSD. The Congregational Administrator in the UUFSD office can provide you a copy of the Handbook.

Please be advised that your employment at UUFSD is "at-will". This means that you may resign at any time, for any **reason**. Likewise, UUFSD may terminate the employment relationship at any time, with or without cause of notice. In addition, UUFSD reserves its right to modify your position or duties, at its discretion, at any time. This letter is the entire agreement regarding your employment, it supersedes any prior written or oral representations, and may only be modified in writing when signed by you and the Music Director.

If the terms and conditions as described are acceptable to you, please sign, and date this letter. You will start as an employee of UUFSD with the next full pay period following signing this letter.

Thank you for your excellent service to date. We anticipate a continued mutually beneficial employment arrangement going forward.

Sincerely,

Christine Lehman
Director of Music
Unitarian Universalist Fellowship of San Dieguito

I, Katie Klaerich, have read this offer letter in its entirety and agree to all the terms and conditions of employment described herein.

Katie Klaerich

Date

UUFSD Policy and Procedure: UUFSD LEADERSHIP COUNCIL

UUFSD Policy and Procedure Document

Policy ID # :Title: UUFSD LEADERSHIP COUNCIL (Council)

dtb

Purpose:

The purpose of the UUFSD Leadership Council (LC) is to create a stronger and healthier Beloved Community by fostering better communication and collaboration amongst our ministry teams, always with the Fellowship's vision and mission in mind.

The Fellowship's programs and committees are grouped into functional ministry teams, with one representative on the Leadership Council for each ministry team. The Leadership Council and the Minister oversee the programmatic development and organization of the ministry teams and work to identify areas of collaboration, encouraging and facilitating communication across ministries and throughout the Fellowship.

Policy

This Council includes designated representatives for each ministry team. The Council does not have policymaking authority but can recommend policy changes to the Board.

The Council's mandate is:

1. To establish better communication and collaboration between ministry team leaders and members of the congregation.
2. To help with leadership development and with intra team ministry communication.
3. To share information in an organized way in order to operate and collaborate more effectively.
4. To develop methods for shared work and collaboration.
5. To propose policy and procedures to the Board for consideration.

6. To update the Board (monthly) on committee and program development and activities.
7. To establish collaboration, integration and implementation of programs amongst all ministries.

Council Members:

Members of the Leadership Council include:

Reporting (non-voting) members (2):

1. President of the Board (Board of Directors)
2. Administrator (Acts as the Council Secretary)

Operational (voting) members (3):

These members represent committees or groups that report directly to the Board of Directors. Their reports provide context and insight into the financial and operational realities of UUFSD's facilities and budgets.

1. Financial Representative
 - a. Committees: Finance, Stewardship, Capital Campaign, Endowment
2. Facilities
 - b. Buildings and Grounds, Dream Builders, Design Review, Memorial Wall, Campus Safety & Security
3. Governance
 - a. Policies and Procedures, Nominating, Committee on Ministry

Programmatic (voting) Members (7):

These members represent the people and programs of UUFSD.

1. Minister (Worship Committee, Music Committee)
2. DREF (or member of RE Committee)
3. Membership Development and Growth
4. Communications
5. Spiritual Development & Care (Spiritual Groups & Compassionate Care)
6. Social Justice
7. Fun & Fellowship (Social Groups & Kitchen)

Procedures:

1. The leadership council is chaired by the minister unless otherwise designated. The minister facilitates the meetings.
2. Each ministry team will have one representative.
3. Meetings are to be held monthly.
4. Agenda Items are to be added to the agenda by team representatives. The agenda is located in the shared drive.
5. Anyone may attend a leadership council meeting. Attendees other than council members may participate when invited to do so by the minister.
6. Only voting members of the council may vote. Voting can only take place if there is a quorum of 5 voting members present.
7. In the event that a vote results in a tie, the deciding vote will be that of the **President of the Board.**
8. Ministry team representatives are recruited by the minister (in consultation with the leadership council).
9. Cluster reports will be combined into a single report document that will be sent to the Board prior to their next Board meeting. The Minister will write a brief paragraph to precede the report outlining important items.
10. The report prepared for the Board will also be made available to all UUFSD members via the website.

Council Member Responsibilities:

1. Attend monthly meetings.
2. Regularly communicate with the committees and teams under their ministry team.
3. Prepare a brief report about significant developments or important information to be shared with the leadership council at meetings.
4. Share important information from the leadership council with the groups in their ministry team.
5. Maintain awareness of all ministry teams activities and maintain communications with the Administrator.
6. Help foster collaboration between ministry teams.
7. **Represent the voice of the people and programs of UUFSD to the Board of Directors via the Leadership Council.**

UUFSD Policy and Procedure Document**Policy ID: 111****Title: Board Member Responsibilities**

Date Approved: October 30, 2019 by the Board of Directors

Updated: September 6, 2023 by the Board of Directors

Purpose

To specify the duties and responsibilities of the members of the Board of Directors.

Policy

According to the *National Council of Nonprofits*:

Board members are the fiduciaries who steer the organization towards a sustainable future by adopting sound, ethical, and legal governance and financial management policies, as well as by making sure the nonprofit has adequate resources to advance its mission.

Just as for any corporation, the board of directors of a nonprofit has three primary legal duties known as the “duty of care,” “duty of loyalty,” and “duty of obedience.”

- Duty of Care: Take care of the nonprofit by ensuring prudent use of all assets, including facility, people, and good will;
- Duty of Loyalty: Ensure that the nonprofit's activities and transactions are, first and foremost, advancing its mission; Recognize and disclose conflicts of interest; Make decisions that are in the best interest of the nonprofit corporation; not in the best interest of the individual board member (or any other individual or for-profit entity).
- Duty of Obedience: Ensure that the nonprofit obeys applicable laws and regulations; follows its own bylaws; and that the nonprofit adheres to its stated corporate purposes/mission.

However, a board of directors does not exist solely to fulfill legal duties and serve as a fiduciary of the organization's assets. Board members also play very significant roles providing guidance to nonprofits by contributing to the organization's culture, strategic focus, effectiveness, and financial sustainability, as well as serving as ambassadors and advocates.

(Downloaded on 7/1/2023 from <https://www.councilofnonprofits.org/running-nonprofit/governance-leadership/board-roles-and-responsibilities>)

Board members must accept these legal duties and responsibilities as their covenant with UUFSD while serving as members of the Board of Directors. Responsibilities and requirements specific to UUFSD are as follows.

UUFSD operates according to the Fellowship Bylaws. Article VI of these Bylaws states:

ARTICLE VI: BOARD OF DIRECTORS

SECTION 1 – COMPOSITION AND FUNCTION: The Board of Directors of the Fellowship shall consist of seven [elected] Directors. The Board shall have the authority to do all things necessary to conduct the business of the Fellowship. A copy of all board meeting minutes shall be posted in a public place and kept on file in the office.

SECTION 2 – ELIGIBILITY: A Voting Member of the Fellowship shall be eligible to serve on the Board of Directors only if such person has been a Voting Member for at least six months preceding election or appointment.

SECTION 3 – ELECTION AND TERM OF OFFICE: At the Annual Meeting, [new] Directors shall be elected for a three-year term to replace those who have completed their terms. Upon completing a three-year term, a person shall be eligible to be elected again only after a minimum of one year has elapsed. The terms of Directors shall commence on the first day of July following the Annual Meeting. A person appointed to fill a vacancy shall serve until the next Annual Meeting at which time elections shall be held to fulfill the remainder of the term. A Director who has [been appointed and has] served less than a full three-year term shall be eligible to be elected to a three-year term without a one-year break. All [elected] Directors will be elected to serve full three-year terms in staggered years.

SECTION 4 – VACANCIES: If at any time a vacancy occurs on the Board of Directors, the remaining Directors shall appoint a Voting Member of the Fellowship to fill the vacancy within two months. The appointed Board Member shall serve until the next Annual Meeting, at which time the Voting Members shall elect a Director for the remainder of the term of the vacant office. The Voting Membership shall be notified in writing of such a vacancy prior to board appointment.

SECTION 5 – QUORUM: Four Directors shall constitute a quorum.

SECTION 6 – ATTENDANCE AT BOARD MEETINGS: Board Members are expected to attend all regular monthly meetings. Any member of the Board of Directors of the Fellowship who has been absent from three consecutive regular meetings of the Board forfeits membership on the Board unless excused by the Board.

SECTION 7 – ANNOUNCEMENT OF MEETINGS: The time and place of Board Meetings shall be published on our website, in the newsletter and in the Order of Service. With the exception of specifically designated executive sessions, all Board Meetings shall be open to members of the Fellowship and other interested persons.

SECTION 8 – POLICIES AND PROCEDURES DOCUMENT: The Policies and Procedures document is intended to record actions taken by the Board of Directors, to clarify ambiguities in the Fellowship Bylaws, and to define the Fellowship's administrative and committee structure and responsibilities. Policies and Procedures shall be kept by Corporate Secretary, or designee, and shall be reviewed and updated by the Board of Directors at least every three years.

Per UUFSD policy, the Secretary and Treasurer, if not also elected members of the Board, serve as non-voting ex-officio members of the Board of Directors. The Minister also serves as a non-voting ex-officio member of the Board. Therefore, the Minister, Secretary, and Treasurer are expected to attend monthly board meetings, executive sessions (unless excused by the President), board retreats, and congregational meetings. As ex-officio members of the Board of Directors, they are to be included in all Board of Directors communications.

The Board of Directors uses the *Consensus Building Approach* as defined by the current edition of *Breaking Robert's Rules* (co-authored by Lawrence Susskind and Jeffrey Cruikshank), to govern its decision-making process. The goal is to seek unanimity, but settle for overwhelming agreement after concerted effort has been made to meet everyone's interests. As consensus is sought on any given proposal, the process is always to ask, "Can you live with this proposal? If not, what would you change so that you can live with it?" The final agreements are ones that all stakeholders not only can live with, but are committed to implementing. These agreements are recorded in the Minutes of the Board Meeting and enter the permanent record.

Procedure

The responsibilities of the members of the Board of Directors are as follows:

1. Work with the other Board Members, the Minister, Treasurer, Secretary, Director of Religious Education, Director of Music, Congregational Administer, and other congregational leadership to create a beloved community guided by love and sustained by respectful relationships
2. Recognize that all powers of the Board are subordinate to the will of the congregation and the Bylaws of the Fellowship
3. Take a leadership role in the Fellowship by action and example to promote, monitor and achieve the Fellowship's short- and long-term objectives and goals
4. Assume ultimate responsibility, along with the rest of the Board, for the financial well-being of the Fellowship. In consultation with the Finance Committee and Treasurer, Board members are responsible for oversight of expenditures, and for the protection of investments, endowments, and Fellowship property
5. Participate in the establishment and continuing review of Fellowship policies
6. Keep up with email. For time sensitive issues, communicate by text, even if just to say, "Please check your email"

Board members, who are not also officers, should expect to spend at least 15 hours per month to fulfill their duties. Time commitment is estimated to be as follows:

1. Board Meetings: 2.5 hours each month
2. Board Retreat: 8 hours once per year
3. Congregational Meetings: 2 hours twice per year
4. Communications via email, phone and text: time varies

Treasurer's Report Accompanying FY25-26 Q1 Financial Reports

Susan Hahm and Sarah Miller, UUFSD Treasurer and Assistant Treasurer – November 2025

DISCUSSION

Previously the following financials reports were submitted in a preliminary format, not for board approval. This was due to some inaccuracies in Quickbooks data entry that required external expertise. This work included:

1. Set up the capital fund accounts in QuickBooks Desktop to:
 - i) properly record contract liabilities and payments to those liabilities allowing client to track payments and balance due on contracts.
 - ii) record contract expenses to a long-term asset on the balance sheet.
 - iii) record payments for one-off services or permits to the long-term asset.
 - iv) understand the status of the capital fund project at any one time.
2. Clean up the balance sheet.
 - i) Reclassify prior year expenses related to the capital fund project to the building asset.

This work, both for guidance from the consultant, Jane Gilpin, and the related data entry working by our bookkeeper, Gabe, were completed on Friday, October 31, 2025. Jane will be attending the board meeting on 11/9/25 for the final task to educate the Board on how to read the balance sheet and profit/loss statements.

NOTE: for board members, if there are any specific questions you have for Jane, you can email them to Treasurer@uufsd.org and we will let her know ahead of time. Thank you.

Financial reports accompanying this Treasurer's report include:

FY 24-25 Year-End Balance Sheet (submitted for board approval)

FY 24-25 Year-End Profit & Loss vs. Actual (submitted for board approval)

FY 25-26 July Balance Sheet (submitted for board approval)

FY 25-26 July Profit & Loss vs. Actual (submitted for board approval)

FY 25-26 August Balance Sheet (submitted for board approval)

FY 25-26 August Profit & Loss vs. Actual (submitted for board approval)

FY 25-26 September Balance Sheet (submitted for board approval)

FY 25-26 September Profit & Loss vs. Actual (submitted for board approval)

FY 25-26 October Balance Sheet (preliminary, submitted for board information only)

FY 25-26 October Profit & Loss vs. Actual (preliminary, submitted for board information only)

Notes on FY 25-26 Q1 Profit & Loss (numbers correlate to those in the *Notes* column on the P&L):

1) *Funds Released from Restriction* - These are the Endowment Grants approved by the congregation in June 2025:

2) *OPS.FIN.03 – Bank Fees*. UUCEF and USBank fees have increased. Sarah is seeking options to reduce these.

Treasurer's Report Accompanying FY24-25 Year End Financial Reports

Sarah Miller, UUFSD Treasurer – August 2025

DISCUSSION

We had both unexpected expenses and unexpected revenues this year, and in the end as it often does, it pretty much evened out. For example, we thought Phase 2 construction would have limited our site income, but since the construction didn't happen, we had a lot more rental income than anticipated. In contrast, we thought we'd have an auction, but didn't, so didn't have that planned-for revenue. In terms of expenses, we had a few unexpected expenses including a new finance computer, new flooring in the classrooms, and the cost of a storage unit for the year. In contrast, there were a number of accounts where we didn't spend the full amount budgeted. In the end, we ended the year with a small deficit. Below are some notes on how things differed from what we expected.

Notes on yearend Profit & Loss (numbers correlate to those in the *Notes* column on the P&L):

1) *Funds Released from Restriction* - These are the Endowment Grants approved by the congregation in June 2024: \$500 to the Music Program, \$500 to DeBennville to provide scholarships, \$1000 to SAC to provide shower tokens to the unhoused.

2) *REV.SIT.02 - Special Events*. We have had 8 site rentals this year. This revenue is more than anticipated due to two events that account for over \$6k of the total (a full weekend Buddhist Retreat and a non-member memorial).

3) *OPS.OFF.07 - Other Expenses*. This overrun is due to the cost of new Finance Computer.

4) *OPS.FIN.02 - Credit Card Fees*. This overrun is due to fees going up and more people are using credit cards for payment.

5) *OPS.FIN.04 - Other Expenses*. This overrun is due to purchasing checks and deposit slips for the new Capital Fund Checking Account.

6) *OPS.SIT.04 - Water*. This line item was underbudgeted for the year. Fees have gone up. Instead of spending about \$250/month, we are spending about \$300/month.

7) *OPS.SIT.07 - B&G Maintenance*. Per Finance Committee recommendation on 2/11/2025, several expenses that had been booked in *Other Board Approved Expenses* were moved to their associated budgeted line item. Four were moved to *OPS.SIT.07 - B&G Maintenance*. Those have increased the expenses shown by \$5307.37. Specifically, the expenses now included in B&G are:

- The new cushions for the amphitheater (\$1,167.37). This was an auction item from Spring 2024 and already paid for from money collected then.
- The new toilets (\$2,590). Billed on 8/13/2024.
- The monitoring service for the emergency kiosk (\$1,350). See Board Meeting Minutes 12/8/24.
- Legal advice regarding a landscaping contract (\$200). See Board Meeting Minutes 5/5/2024.

8) *EXP.MUS.03 - Music Program Expenses*. Per Finance Committee recommendation on 2/11/2025, several expenses that had been booked in *Other Board Approved Expenses* were moved to their associated budgeted line item. Two expenses were moved to *EXP.MUS.03 - Music Program Expenses*. Those have increased the expenses shown here by \$4170.82

- The piano refurbishment (\$3,800). This had been budgeted for and approved by the Board at the 5/5/2024 Board meeting, but paid for this year.

- The new piano bench (\$370.82). This was an auction item from Spring 2024 and already paid for by money collected then.

9) *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 shows up again at the end of the budget column as a deficit (our previous surplus of \$358 - \$1750 added to expenses budget = $-\$1392$).

10) *EXP.SAC.03 - Social Action Expenses*. This apparent overrun is an artifact of how we track SAC expenses. SAC is unique amongst our programs in that it receives funds both from the budget and from special collections and grants. The overrun is entirely covered by revenue outside the budget

11) *PER.MIN.00 - MIN Housing* and *PER.MIN.01 - MIN Wages*. The minister's salary is comprised by housing and wages combined. We don't worry about where we are with the percentage of the budget each month for each line item. We ensure it works out by the end of the year.

12) *PER.ADM.01 - ADM Wages*. The overrun in wages is due to paying a couple of FY24-25 bills (to the temp agency through which we hired Tristan) this year rather than last. The *Total Administration Expenses* shows that we are close to on budget with the Administrator's compensation.

13) *PER.SIT.03 - Setup Staff*. This apparent overrun is because we only put in the budget enough to cover budgeted hours for our needs. If there are additional hours (eg for an event), the hours get booked here and paid for by the rental fees.

14) *PER.SIT.09 - AV Specialist* and *PER.SIT.10 - AV Assistant*. This year we overbudgeted for Joe's time and underbudgeted for Byrht's.

15) *PER.MIS.02 - Other Personnel Expenses*. The costs of direct deposits, background checks for all RE teachers and new hires, and advertising job searches go here. We under estimated our costs for this year.

16) *Other Approved Expenses* include monthly fees to Price Self Storage, and the cost of the new Sandy Hill flooring (which Sandy Hill split with us).

SPECIAL COLLECTIONS REPORT FY24-25

With the Generosity Sunday Coordinator serving as President of the Board this year, and our focus on raising money for Phase 2 of our Capital Improvement Plan, our Generosity Sunday Program was not a priority. We collected for several of our usual charities (backpacks, holiday baskets, Guatemalan families, and Casas de Luz), but did only three Generosity Sundays.

| | |
|--------------|---|
| Aug-Sep 2024 | \$180 for Backpacks |
| Nov-Dec 2024 | \$128 for Holiday Baskets |
| Dec 2024 | \$1,800 for Guatemalan Families |
| Dec 2024 | \$994 for toiletries for the homeless (Generosity Sunday) |
| Dec 2024 | \$1,110 for Casas de Luz (Christmas Eve service) |
| Apr 2025 | \$938 for Stay Cool for Grandkids (Generosity Sunday) |
| Jun 2025 | \$820 for North County LGBTQ+ Center (Generosity Sunday) |

OTHER FINANCIAL ITEMS OF NOTE

ANNUAL PLEDGE DRIVE AND MEMBERSHIP AUDIT

This year, our goal for the pledge drive was \$350k. As of the end of the fiscal year, we have \$336k pledged, which is short of our goal, but still up about \$7k from what is on record for the end of last year's pledge drive. Because we didn't make our pledge goal, in order to give our employees a COLA, we reduced our pledge to the UUA for FY25-26 to the minimum of \$1000, with the agreement that next June when our year-end financial picture is clear, the Board may choose to contribute more to the UUA.

The membership audit, which is an outcome of the pledge drive, showed that at the end of the 2025 Pledge Drive, we had 168 voting members (same as last year), 10 pledging friends (up from 7), and 121 pledges (up from 115). Additionally, per Breeze, we currently have 14 Inactive Members, 2 Emeritus Members, and 59 Friends (up from 14 last year) 10 of whom have pledged as noted above.

CAPITAL CAMPAIGN PHASE 2 and PHASE 2 GAP PLEDGE DRIVES

In order to fund the Phase 2 of our Capital Improvements Plan, we initiated the Capital Campaign Phase 2 pledge drive in February of 2023. When we found we were still short, we initiated the Capital Campaign Phase 2 Gap pledge drive in February of 2024. In the end, we received over \$1,000,000 for Phase 2:

\$660,800 from Phase 2 Pledges

\$127,680 from Phase 2 GAP Pledges

\$61,788 from Ken Schult's Legacy

\$190,000 from a matching grant from the Spirit Level Foundation

At the time of this report, we have our permit, and work has commenced on Phase 2. It should be completed by Thanksgiving.

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

| | July 2024 - June 2025 | Budgeted | \$ Over Budget | % of Budget | Notes |
|--|--------------------------|------------|-------------------|-------------|-------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| Assets Released From Restriction | | | | | |
| From Endowed Funds | 2,000.00 | | | | 1 |
| Total Assets Released From Restriction | 2,000.00 | | | | |
| Revenues | | | | | |
| Pledges | | | | | |
| REV.PLG.01 - Pledge Income | 319,008.37 | 321,100.00 | -2,091.63 | 99.35% | |
| Total Pledges | 319,008.37 | 321,100.00 | -2,091.63 | 99.35% | |
| Site Rental | | | | | |
| REV.SIT.01 - Sandy Hill | 55,000.00 | 51,600.00 | 3,400.00 | 106.59% | |
| REV.SIT.02 - Special Event | 9,268.79 | 1,000.00 | 8,268.79 | 926.88% | 2 |
| REV.SIT.03 - Other | 4,880.00 | 0.00 | 4,880.00 | 100.0% | |
| Total Site Rental | 69,148.79 | 52,600.00 | 16,548.79 | 131.46% | |
| Fundraising | | | | | |
| REV.AUC.01 - Auction | 1,167.66 | 13,000.00 | -11,832.34 | 8.98% | |
| REV.FDR.02 - Other | 277.50 | 2,250.00 | -1,972.50 | 12.33% | |
| Total Fundraising | 1,445.16 | 15,250.00 | -13,804.84 | 9.48% | |
| 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.SJA.01 - Social Action | 3,733.95 | 0.00 | 3,733.95 | 100.0% | |
| Total Contributions to Programs | 4,009.07 | 300.00 | 3,709.07 | 1,336.36% | |
| Contributions to General Fund | | | | | |
| REV.SUN.01 - Sunday Collection | 13,807.37 | 12,000.00 | 1,807.37 | 115.06% | |
| REV.MIS.01 - Other | 4,973.88 | 5,000.00 | -26.12 | 99.48% | |
| Total Contributions to General Fund | 18,781.25 | 17,000.00 | 1,781.25 | 110.48% | |
| Contributions to Other Funds | | | | | |
| REV.END.01 - Endowment Fund | 5,203.30 | | | | |
| REV.CAP.01 - Capital Fund | 133,848.42 | | | | |
| REV.CDL.01 - Casas de Luz | 194,632.99 | | | | |
| REV.CHF.01 - Coffee House Fund | 1,720.20 | | | | |
| REV.DBN.01 - DeBenneville Fund | 13,820.23 | | | | |
| REV.LIB.01 - Library Fund | 93.40 | | | | |
| REV.MWL.01 - Memorial Wall Fund | 163.12 | | | | |
| REV.MIN.01 - Minister Disc Fund | 1,800.00 | | | | |
| REV.SPC.01 - Special Collection | 3,713.53 | | | | |
| Total Contributions to Other Funds | 354,995.19 | | | | |
| Investment Income | | | | | |
| Bank Acct Interest | | | | | |
| Gen Fnd Interest | 3,029.36 | 2,000.00 | 1,029.36 | 151.47% | |
| Capital Fnd Interest | 3,944.24 | | | | |
| Total Bank Acct Interest | 6,973.60 | | | | |
| Vanguard x2001 Income | 15,989.78 | | | | |
| Vanguard x6320 Income | 6,421.99 | 11,000.00 | -4,578.01 | 58.38% | |
| Vanguard Realized Gains & Losses | -350.73 | | | | |
| Total Investment Income | 29,034.64 | | | | |
| Total Revenues | 796,422.47 | | | | |
| Total Income | 798,422.47 | | | | |
| Gross Profit | 798,422.47 | | | | |

The Unitarian Universalist Fellowship of San Dieguito

Profit & Loss Budget vs. Actual

July 2024 through June 2025

| Expense | July 2024 - June 2025 | Budgeted | \$ Over Budget | % of Budget | Notes |
|---|--------------------------|------------------|-------------------|----------------|-------|
| Operations Expenses | | | | | |
| Office | | | | | |
| OPS.OFF.01 - Postage | 512.10 | 300.00 | 212.10 | 170.7% | |
| OPS.OFF.02 - Office Supplies | 1,004.98 | 750.00 | 254.98 | 134.0% | |
| OPS.OFF.03 - Copier | 5,883.82 | 7,400.00 | -1,516.18 | 79.51% | |
| OPS.OFF.04 - eSubscriptions | 3,161.63 | 2,500.00 | 661.63 | 126.47% | |
| OPS.OFF.05 - Phone & Internet | 2,388.59 | 2,250.00 | 138.59 | 106.16% | |
| OPS.OFF.07 - Other Expenses | 905.91 | 200.00 | 705.91 | 452.96% | 3 |
| Total Office | 13,857.03 | 13,400.00 | 457.03 | 103.41% | |
| Finance | | | | | |
| OPS.FIN.01 - Accounting Fees | 12,325.97 | 10,800.00 | 1,525.97 | 114.13% | |
| OPS.FIN.02 - Credit Card Fees | 2,315.15 | 1,400.00 | 915.15 | 165.37% | 4 |
| 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% | 5 |
| Total Finance | 15,136.91 | 12,550.00 | 2,586.91 | 120.61% | |
| 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 | 179.08 | 200.00 | -20.92 | 89.54% | |
| OPS.SIT.04 - Water | 3,799.38 | 3,000.00 | 799.38 | 126.65% | 6 |
| OPS.SIT.06 - AV Maintenance | 3,268.08 | 3,000.00 | 268.08 | 108.94% | |
| OPS.SIT.07 - B&G Maintenance | 25,868.80 | 20,000.00 | 5,868.80 | 129.34% | 7 |
| Total Site | 44,713.32 | 37,300.00 | 7,413.32 | 119.88% | |
| Total Operations Expenses | 73,707.26 | 63,250.00 | 10,457.26 | 116.53% | |
| 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 - Communcations Exp | 806.00 | 1,500.00 | -694.00 | 53.73% | |
| 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 | 398.70 | 500.00 | -101.30 | 79.74% | |
| EXP.PCC.03 - Pastoral Care Exp | 0.00 | 200.00 | -200.00 | 0.0% | |
| EXP.SUN.03 - Worship Exp | 3,224.91 | 5,775.00 | -2,550.09 | 55.84% | |
| Total Committee Expenses | 5,054.21 | 9,775.00 | -4,720.79 | 51.71% | |
| Program Expenses | | | | | |
| EXP.FNF.03 - Fun&Fellowship Exp | 2,010.69 | 2,500.00 | -489.31 | 80.43% | |
| 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 | 6,707.23 | 2,000.00 | 4,707.23 | 335.36% | |
| Total EXP.MUS.03 - Music Program Exp | 6,707.23 | 2,500.00 | 4,207.23 | 268.29% | 8 |
| EXP.REL.03 - RE Program Exp | 3,559.43 | 3,750.00 | -190.57 | 94.92% | 9 |
| EXP.SJA.03 - Social Action Exp | 5,414.85 | 3,450.00 | 1,964.85 | 156.95% | 10 |
| Total Program Exenses | 17,692.20 | 12,200.00 | 5,492.20 | 145.02% | |
| Payroll Expenses | | | | | |
| Minister Expenses | | | | | |
| PER.MIN.00 - MIN Housing | 85,964.80 | 90,000.00 | -4,035.20 | 95.52% | 11 |
| PER.MIN.01 - MIN Wages | 15,243.34 | 11,208.00 | 4,035.34 | 136.0% | 11 |
| PER.MIN.02 - MIN UUA Pension | 10,120.81 | 10,121.00 | -0.19 | 100.0% | |

The Unitarian Universalist Fellowship of San Dieguito

Profit & Loss Budget vs. Actual

July 2024 through June 2025

| | July 2024 - June 2025 | Budgeted | \$ Over Budget | % of Budget | Notes |
|--|--------------------------|-------------------|-------------------|----------------|-------|
| PER.MIN.03 - in Lieu of FICA | 7,742.37 | 7,742.00 | 0.37 | 100.01% | |
| PER.MIN.07 - MIN LTDLife Ins | 1,818.66 | 2,000.00 | -181.34 | 90.93% | |
| PER.MIN.08 - MIN Prof Exp | 3,923.75 | 10,121.00 | -6,197.25 | 38.77% | |
| Total Minister Expenses | 124,813.73 | 131,192.00 | -6,378.27 | 95.14% | |
| DRE Expenses | | | | | |
| PER.DRE.01 - DRE Wages | 36,367.33 | 37,520.00 | -1,152.67 | 96.93% | |
| PER.DRE.02 - DRE UUA Pension | 562.33 | 3,752.00 | -3,189.67 | 14.99% | |
| PER.DRE.03 - ER Payroll Taxes | 2,639.52 | 2,870.00 | -230.48 | 91.97% | |
| PER.DRE.04 - DRE Medical | 3,095.92 | 5,660.00 | -2,564.08 | 54.7% | |
| PER.DRE.07 - DRE LTDLife Ins | 363.34 | 644.00 | -280.66 | 56.42% | |
| PER.DRE.08 - DRE Prof Exp | 415.00 | 1,000.00 | -585.00 | 41.5% | |
| Total DRE Expenses | 43,443.44 | 51,446.00 | -8,002.56 | 84.45% | |
| Administrator Expenses | | | | | |
| PER.ADM.01 - ADM Wages | 51,706.28 | 40,768.00 | 10,938.28 | 126.83% | 12 |
| PER.ADM.03 - ER Payroll Taxes | 1,097.77 | 3,119.00 | -2,021.23 | 35.2% | |
| PER.ADM.04 - ADM Medical | 2,257.87 | 8,154.00 | -5,896.13 | 27.69% | |
| PER.ADM.07 - ADM LTDLife Ins | 76.44 | 1,200.00 | -1,123.56 | 6.37% | |
| Total Administrator Expenses | 55,138.36 | 53,241.00 | 1,897.36 | 103.56% | |
| Music Program Expenses | | | | | |
| Choir Director | | | | | |
| PER.MUS.01 - Choir Dir Wages | 18,232.04 | 18,032.00 | 200.04 | 101.11% | |
| PER.MUS.03 - ER Payroll Tax | 1,429.18 | 1,379.00 | 50.18 | 103.64% | |
| Total Choir Director | 19,661.22 | 19,411.00 | 250.22 | 101.29% | |
| Accompanist | | | | | |
| PER.MUS.11 - Accompanist Wages | 12,146.90 | 11,847.00 | 299.90 | 102.53% | |
| PER.MUS.12 - Accompanist PR Tax | 963.76 | 906.00 | 57.76 | 106.38% | |
| Total Accompanist | 13,110.66 | 12,753.00 | 357.66 | 102.81% | |
| Total Music Program Expenses | 32,771.88 | 32,164.00 | 607.88 | 101.89% | |
| Site Support Staff Expenses | | | | | |
| PER.SIT.01 - Childcare | 5,462.50 | 5,900.00 | -437.50 | 92.59% | |
| PER.SIT.02 - Custodian | 17,031.25 | 15,600.00 | 1,431.25 | 109.18% | |
| PER.SIT.03 - Setup Staff | 9,301.07 | 7,250.00 | 2,051.07 | 128.29% | 13 |
| PER.SIT.09 - AV Specialist | 18,035.00 | 22,350.00 | -4,315.00 | 80.69% | 14 |
| PER.SIT.10 - AV Assistant | 2,610.00 | 1,725.00 | 885.00 | 151.3% | 14 |
| PER.SIT.12 - ER Payroll Taxes | 2,901.91 | 2,848.00 | 53.91 | 101.89% | |
| Total Site Support Staff Expenses | 55,341.73 | 55,673.00 | -331.27 | 99.41% | |
| PER.MIS.01 - Worker's Comp Ins | 818.00 | 1,100.00 | -282.00 | 74.36% | |
| PER.MIS.02 - Other Personnel Exp | 2,884.26 | 1,100.00 | 1,784.26 | 262.21% | 15 |
| Total Payroll Expenses | 315,211.40 | 325,916.00 | -10,704.60 | 96.72% | |
| Other Fund Expenses | | | | | |
| EXP.CAP.03 - Capital Fund Exp | 159,909.16 | | | | |
| EXP.CDL.03 - Casas de Luz Exp | 194,632.99 | | | | |
| EXP.CHF.03 - Coffee House Fund | 1,720.20 | | | | |
| EXP.DBN.03 - Debenneville Exp | 13,820.23 | | | | |
| EXP.LIB.03 - Library Exp | 93.40 | | | | |
| EXP.MWL.03 - Memorial Wall Exp | 163.12 | | | | |
| EXP.MIN.03 - Minister Disc Exp | 1,800.00 | | | | |
| EXP.SPC.03 - Special Coll Exp | 3,550.62 | | | | |
| Total Other Fund Expenses | 375,689.72 | | | | |
| Total Expense | 797,354.79 | | | | |

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

| | July 2024 - June 2025 | Budgeted | \$ Over Budget | % of Budget | Notes |
|---------------------------------|--------------------------|----------|-------------------|-------------|-------|
| Net Ordinary Income | 1,067.68 | | | | |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| Donor Restricted Activity | | | | | |
| Released from Endowed Funds | -2,000.00 | | | | |
| Total Donor Restricted Activity | -2,000.00 | | | | |
| Total Other Income | -2,000.00 | | | | |
| Other Expense | | | | | |
| Board Approved Expenses | 12,372.48 | | | | 16 |
| Total Other Expense | 12,372.48 | | | | |
| Net Other Income | -14,372.48 | | | | |
| Net Income | -13,304.80 | | | | |

NET INCOME - GENERAL FUND ONLY

| | | | | | |
|---|--------------------|-------------------|----------|---------|---|
| Total Ordinary Income - General Fund ONLY | 421,493.26 | 419,750.00 | 1,743.26 | 100.42% | |
| Total Ordinary Expenses - General Fund ONLY | 421,665.07 | 421,141.00 | 524.07 | 100.12% | |
| Total Other Expenses - General Fund ONLY | 12,372.48 | | | | |
| Net Income - General Fund ONLY | (12,544.29) | (1,392.00) | | | 9 |

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of June 30, 2025

| | <u>Jun 30, 25</u> |
|----------------------------------|-----------------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| US Bank CapFund Sav 3500 | 554,662.72 |
| US Bank CapFund Chkg 7269 | 55,417.22 |
| US Bank Operations Sav x9485 | 138,493.27 |
| US Bank Operations Chkg x2702 | 184,795.89 |
| Total Checking/Savings | <u>933,369.10</u> |
| Accounts Receivable | |
| Accounts Receivable | |
| Pledges | -39,618.68 |
| Total Accounts Receivable | <u>-39,618.68</u> |
| Total Accounts Receivable | -39,618.68 |
| Other Current Assets | |
| Undeposited Funds | 8,026.77 |
| Total Other Current Assets | <u>8,026.77</u> |
| Total Current Assets | <u>901,777.19</u> |
| Other Assets | |
| Investments | |
| Fidelity - Casas de Luz Fund | 67,398.16 |
| UUCEF - Endowment Fund | 157,615.07 |
| UUCEF - Endowed Music Fund | 16,486.14 |
| Vanguard x2001 - Capital Fund | 636,076.20 |
| Vanguard x6230 - General Fund | 279,456.68 |
| Total Investments | <u>1,157,032.25</u> |
| Total Other Assets | <u>1,157,032.25</u> |
| TOTAL ASSETS | <u><u>2,058,809.44</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | 4,578.96 |
| Other Current Liabilities | |
| Bonus' Payable | 422.40 |
| Payroll Liabilities | |
| LIA.PER.02 - UUA Pension | 25.93 |
| LIA.PER.03 - Medical Insurance | -117.20 |
| LIA.PER.04 - LTD&Life Insurance | -365.80 |
| Payroll Liabilities - Other | 193.46 |
| Total Payroll Liabilities | <u>-263.61</u> |
| Total Other Current Liabilities | <u>158.79</u> |
| Total Current Liabilities | <u>4,737.75</u> |
| Total Liabilities | <u>4,737.75</u> |
| Equity | |
| Unrealized Gains&Losses | |

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of June 30, 2025

| | <u>Jun 30, 25</u> |
|--|----------------------------|
| Unrealized G&L Fidelity | 906.10 |
| Unrealized G&L UUCEF Music Fund | 2,659.28 |
| Unrealized G&L UUCEF Endowment | 18,758.21 |
| Unrealized G&L Vanguard x2001 | 11,300.36 |
| Unrealized G&L Vanguard x6230 | <u>6,997.51</u> |
| Total Unrealized Gains&Losses | 40,621.46 |
| Permanent Restricted | |
| FND.END.01 - Endowment Fund | 138,856.94 |
| FND.END.02 - Music Fund | <u>13,826.86</u> |
| Total Permanent Restricted | 152,683.80 |
| Temp. Restricted | |
| Building Funds | |
| FND.CAP.01 - Capital Campaign | <u>1,417,696.67</u> |
| Total Building Funds | <u>1,417,696.67</u> |
| Other Funds | |
| FND.CDL.04 - Casas de Luz Fund | 133,338.15 |
| FND.CHF.04 - Coffee House Fund | 604.59 |
| FND.DBN.04 - DeBenneville Fund | 2,323.98 |
| FND.LIB.04 - Library Fund | 1,626.12 |
| FND.MWL.04 - Memorial Wall Fund | 17,358.78 |
| FND.MIN.04 - Minister Disc Fund | 7,062.32 |
| FND.SJA.04 - SJA Funds | |
| Climate Action | 296.01 |
| SJA General Fund | 414.14 |
| UU the Vote | <u>692.35</u> |
| Total FND.SJA.04 - SJA Funds | <u>1,402.50</u> |
| Total Other Funds | 163,716.44 |
| Board Designated Reserves | |
| RES.ADM.01 - Renovation Reserve | 6,000.00 |
| 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 | <u>100,000.00</u> |
| Total Board Designated Reserves | <u>251,000.00</u> |
| Total Temp. Restricted | 1,832,413.11 |
| Unrestricted Net Assets | 38,991.79 |
| Net Income | <u>-10,638.47</u> |
| Total Equity | <u>2,054,071.69</u> |
| TOTAL LIABILITIES & EQUITY | <u>2,058,809.44</u> |

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

| | <u>Jul 2025</u> | <u>Annual Budget</u> | <u>Over/Under Budget</u> | <u>8% of Year % of Budget</u> |
|--------------------------------------|-----------------|----------------------|--------------------------|-------------------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| AssetsReleasedFromRestriction | | | | |
| From Endowed Funds | 4,570.00 | | | |
| Total AssetsReleasedFromRestriction | 4,570.00 | | | |
| Revenues | | | | |
| Pledges | | | | |
| REV.PLG.01 - Pledge Income | 64,905.75 | 314,000.00 | -249,094.25 | 20.67% |
| Total Pledges | 64,905.75 | 314,000.00 | -249,094.25 | 20.67% |
| Site Rental | | | | |
| REV.SIT.01 - Sandy Hill | 4,325.00 | 52,800.00 | -48,475.00 | 8.19% |
| REV.SIT.02 - Special Event | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| REV.SIT.03 - Other | 474.00 | 2,500.00 | -2,026.00 | 18.96% |
| Total Site Rental | 4,799.00 | 62,800.00 | -58,001.00 | 7.64% |
| Fundraising | | | | |
| REV.AUC.01 - Auction | 100.00 | 13,000.00 | -12,900.00 | 0.77% |
| Total Fundraising | 100.00 | 13,000.00 | -12,900.00 | 0.77% |
| Contributions to Programs | | | | |
| REV.MUS.01 - Music Program | 370.00 | 0.00 | 370.00 | 100.0% |
| REV.SJA.01 - Social Action | 4,200.00 | 0.00 | 4,200.00 | 100.0% |
| Total Contributions to Programs | 4,570.00 | 0.00 | 4,570.00 | 100.0% |
| Contributions to General Fund | | | | |
| REV.SUN.01 - Sunday Collection | 1,143.56 | 12,000.00 | -10,856.44 | 9.53% |
| REV.MIS.01 - Other | 225.51 | 4,000.00 | -3,774.49 | 5.64% |
| Total Contributions to General Fund | 1,369.07 | 16,000.00 | -14,630.93 | 8.56% |
| Contributions to Other Funds | | | | |
| REV.END.01 - Endowment Fund | 24,200.00 | | | |
| REV.CAP.01 - Capital Fund | 60,950.85 | | | |
| REV.CDL.01 - Casas de Luz | 361.00 | | | |
| REV.CHF.01 - Coffee House Fund | 295.50 | | | |
| REV.LIB.01 - Library Fund | 32.00 | | | |
| REV.SPC.01 - Special Collection | 1,204.65 | | | |
| Total Contributions to Other Funds | 87,044.00 | | | |
| Investment Income | | | | |
| Bank Acct Interest | | | | |
| Capital Fnd Interest | 1,887.43 | | | |
| General Fnd Interest | 236.27 | 6,000.00 | -5,763.73 | 3.94% |
| Total Bank Acct Interest | 2,123.70 | 6,000.00 | -3,876.30 | 35.4% |
| Vanguard x2001 Income - Capital Fund | 2,280.69 | | | |
| Vanguard x6320 Income - General Fund | 984.08 | 5,000.00 | -4,015.92 | 19.68% |
| Total Investment Income | 5,388.47 | 11,000.00 | -5,611.53 | 48.99% |
| Total Revenues | 168,176.29 | 416,800.00 | -248,623.71 | 40.35% |
| Total Income | 172,746.29 | 416,800.00 | -244,053.71 | 41.45% |
| Gross Profit | 172,746.29 | 416,800.00 | -244,053.71 | 41.45% |
| Expense | | | | |
| Operations Expenses | | | | |
| Office | | | | |

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

| | Jul 2025 | Annual Budget | Over/Under Budget | 8% of Year % of Budget |
|---|-----------------|------------------|-------------------|------------------------|
| OPS.OFF.01 - Postage | 0.00 | 300.00 | -300.00 | 0.0% |
| OPS.OFF.02 - Office Supplies | 44.68 | 750.00 | -705.32 | 5.96% |
| OPS.OFF.03 - Copier | 320.34 | 3,200.00 | -2,879.66 | 10.01% |
| OPS.OFF.04 - eSubscriptions | 104.34 | 3,000.00 | -2,895.66 | 3.48% |
| OPS.OFF.05 - Phone & Internet | 206.30 | 2,250.00 | -2,043.70 | 9.17% |
| OPS.OFF.07 - Other Expenses | 0.00 | 200.00 | -200.00 | 0.0% |
| Total Office | 675.66 | 9,700.00 | -9,024.34 | 6.97% |
| Finance | | | | |
| OPS.FIN.01 - Accounting Fees | 800.00 | 12,100.00 | -11,300.00 | 6.61% |
| OPS.FIN.02 - Credit Card Fees | 192.43 | 2,000.00 | -1,807.57 | 9.62% |
| 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 | 992.43 | 14,450.00 | -13,457.57 | 6.87% |
| Site | | | | |
| OPS.SIT.01 - Insurance | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| OPS.SIT.02 - Real Estate Taxes | 0.00 | 4,100.00 | -4,100.00 | 0.0% |
| OPS.SIT.03 - Gas & Electric | 10.00 | 200.00 | -190.00 | 5.0% |
| OPS.SIT.04 - Water | 772.89 | 4,000.00 | -3,227.11 | 19.32% |
| OPS.SIT.06 - AV Maintenance | 27.99 | 3,000.00 | -2,972.01 | 0.93% |
| OPS.SIT.07 - B&G Maintenance | 909.39 | 20,000.00 | -19,090.61 | 4.55% |
| Total Site | 1,720.27 | 38,300.00 | -36,579.73 | 4.49% |
| Total Operations Expenses | 3,388.36 | 62,450.00 | -59,061.64 | 5.43% |
| Denomination Expenses | | | | |
| OPS.DEN.01 - UUA Dues | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total Denomination Expenses | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Committee Expenses | | | | |
| EXP.BRD.03 - Board Exp | 220.68 | 500.00 | -279.32 | 44.14% |
| EXP.COM.03 - Communcations Exp | 25.00 | 550.00 | -525.00 | 4.55% |
| EXP.END.03 - Endowment Exp | 0.00 | 200.00 | -200.00 | 0.0% |
| EXP.FND.03 - Fundraising Exp | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| EXP.MEM.03 - Membership Exp | 0.00 | 550.00 | -550.00 | 0.0% |
| EXP.PCC.03 - Pastoral Care Exp | 0.00 | 200.00 | -200.00 | 0.0% |
| EXP.SUN.03 - Worship Exp | 471.59 | 4,770.00 | -4,298.41 | 9.89% |
| Total Committee Expenses | 717.27 | 8,270.00 | -7,552.73 | 8.67% |
| Program Expenses | | | | |
| EXP.FNF.03 - Fun&Fellowship Exp | 591.95 | 2,500.00 | -1,908.05 | 23.68% |
| EXP.MUS.03 - Music Program Exp | | | | |
| EXP.MFG.03 - Music Fund Grant | 436.97 | 350.00 | 86.97 | 124.85% |
| EXP.MUS.03 - Music Program Exp - Other | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total EXP.MUS.03 - Music Program Exp | 436.97 | 2,350.00 | -1,913.03 | 18.59% |
| EXP.REL.03 - RE Program Exp | 81.02 | 5,450.00 | -5,368.98 | 1.49% |
| EXP.SJA.03 - Social Action Exp | 83.00 | 3,500.00 | -3,417.00 | 2.37% |
| Total Program Expenses | 1,192.94 | 13,800.00 | -12,607.06 | 8.64% |
| Payroll Expenses | | | | |
| Minister Expenses | | | | |
| PER.MIN.00 - MIN Housing | 6,923.06 | 20,600.00 | -13,676.94 | 33.61% |
| PER.MIN.01 - MIN Wages | 862.16 | 74,132.00 | -73,269.84 | 1.16% |

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

| | Jul 2025 | Annual Budget | Over/Under Budget | 8% of Year % of Budget |
|--|------------------|-------------------|--------------------|------------------------|
| PER.MIN.02 - MIN UUA Pension | 778.52 | 8,800.00 | -8,021.48 | 8.85% |
| PER.MIN.03 - in Lieu of FICA | 595.56 | 0.00 | 595.56 | 100.0% |
| PER.MIN.04 - MIN Medical | 0.00 | 9,459.24 | -9,459.24 | 0.0% |
| PER.MIN.07 - MIN LTDLife Ins | 173.74 | 2,091.00 | -1,917.26 | 8.31% |
| PER.MIN.08 - MIN Prof Exp | 0.00 | 9,000.00 | -9,000.00 | 0.0% |
| Total Minister Expenses | 9,333.04 | 124,082.24 | -114,749.20 | 7.52% |
| DRE Expenses | | | | |
| PER.DRE.01 - DRE Wages | 2,765.11 | 45,500.00 | -42,734.89 | 6.08% |
| PER.DRE.03 - ER Payroll Taxes | 215.69 | 3,481.00 | -3,265.31 | 6.2% |
| PER.DRE.04 - DRE Medical | 378.83 | 0.00 | 378.83 | 100.0% |
| PER.DRE.07 - DRE LTDLife Ins | 12.74 | 153.00 | -140.26 | 8.33% |
| PER.DRE.08 - DRE Prof Exp | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total DRE Expenses | 3,372.37 | 50,134.00 | -46,761.63 | 6.73% |
| Administrator Expenses | | | | |
| PER.ADM.01 - ADM Wages | 2,873.80 | 39,000.00 | -36,126.20 | 7.37% |
| PER.ADM.03 - ER Payroll Taxes | 215.69 | 2,984.00 | -2,768.31 | 7.23% |
| PER.ADM.04 - ADM Medical | 378.82 | 5,000.00 | -4,621.18 | 7.58% |
| PER.ADM.07 - ADM LTDLife Ins | 12.74 | 153.00 | -140.26 | 8.33% |
| Total Administrator Expenses | 3,481.05 | 47,137.00 | -43,655.95 | 7.39% |
| Music Program Expenses | | | | |
| Choir Director | | | | |
| PER.MUS.01 - Choir Dir Wages | 1,423.49 | 18,663.00 | -17,239.51 | 7.63% |
| PER.MUS.03 - ER Payroll Tax | 108.90 | 1,428.00 | -1,319.10 | 7.63% |
| Total Choir Director | 1,532.39 | 20,091.00 | -18,558.61 | 7.63% |
| Accompanist | | | | |
| PER.MUS.11 - Accompanist Wages | 935.25 | 12,262.00 | -11,326.75 | 7.63% |
| PER.MUS.12 - Accompanist PR Tax | 71.55 | 9,380.00 | -9,308.45 | 0.76% |
| Total Accompanist | 1,006.80 | 21,642.00 | -20,635.20 | 4.65% |
| Total Music Program Expenses | 2,539.19 | 41,733.00 | -39,193.81 | 6.08% |
| Site Support Staff Expenses | | | | |
| PER.SIT.01 - Childcare | 286.53 | 5,072.00 | -4,785.47 | 5.65% |
| PER.SIT.02 - Custodian | 1,238.82 | 17,100.00 | -15,861.18 | 7.25% |
| PER.SIT.03 - Setup Staff | 891.85 | 8,280.00 | -7,388.15 | 10.77% |
| PER.SIT.09 - AV Specialist | 1,434.38 | 19,499.00 | -18,064.62 | 7.36% |
| PER.SIT.10 - AV Assistant | 0.00 | 2,795.00 | -2,795.00 | 0.0% |
| PER.SIT.11 - RE Staff | 195.75 | 4,176.00 | -3,980.25 | 4.69% |
| PER.SIT.12 - ER Payroll Taxes | 217.83 | 3,046.00 | -2,828.17 | 7.15% |
| Total Site Support Staff Expenses | 4,265.16 | 59,968.00 | -55,702.84 | 7.11% |
| PER.MIS.01 - Worker's Comp Ins | 1,221.00 | 1,000.00 | 221.00 | 122.1% |
| PER.MIS.02 -Other Personnel Exp | 694.75 | 2,000.00 | -1,305.25 | 34.74% |
| Total Payroll Expenses | 24,906.56 | 326,054.24 | -301,147.68 | 7.64% |
| Other Fund Expenses | | | | |
| EXP.CAP.03 - Capital Fund Exp | 3,500.00 | | | |
| EXP.CHF.03 - Coffee House Fund | 19.16 | | | |
| EXP.MIN.03 - Minister Disc Exp | 1,000.00 | | | |
| Total Other Fund Expenses | 4,519.16 | | | |
| Total Expense | 34,724.29 | 411,574.24 | -376,849.95 | 8.44% |

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

| | Jul 2025 | Annual Budget | Over/Under Budget | 8% of Year % of Budget |
|---------------------------------|-------------------|------------------|----------------------|---------------------------|
| Net Ordinary Income | 138,022.00 | 5,225.76 | 132,796.24 | 2,641.19% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Donor Restricted Activity | | | | |
| Released from Endowed Funds | -4,570.00 | | | |
| Total Donor Restricted Activity | -4,570.00 | | | |
| Total Other Income | -4,570.00 | | | |
| Other Expense | | | | |
| Board Approved Expenses | 345.00 | | | |
| Total Other Expense | 345.00 | | | |
| Net Other Income | -4,915.00 | | | |
| Net Income | <u>133,107.00</u> | <u>5,225.76</u> | <u>127,881.24</u> | <u>2,547.13%</u> |

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

| | <u>Jul 31, 25</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| US Bank CapFund Sav 3500 | 556,550.15 |
| US Bank CapFund Chkg 7269 | 111,705.79 |
| US Bank Operations Sav x9485 | 138,728.71 |
| US Bank Operations Chkg x2702 | 197,441.19 |
| Total Checking/Savings | <u>1,004,425.84</u> |
| Other Current Assets | |
| Vanguard x6230 - Receiving Acct | 6,164.40 |
| Undeposited Funds | 1,097.47 |
| Total Other Current Assets | <u>7,261.87</u> |
| Total Current Assets | <u>1,011,687.71</u> |
| Fixed Assets | |
| Buildings & Grounds | |
| Purchase Commitments | 1,418,943.00 |
| 2025 Phase II WIP | 15,246.41 |
| Total Buildings & Grounds | <u>1,434,189.41</u> |
| Total Fixed Assets | <u>1,434,189.41</u> |
| Other Assets | |
| Investments | |
| Fidelity - Casas de Luz Fund | 67,837.92 |
| UUCEF - Endowment Fund | 159,444.17 |
| UUCEF - Endowed Music Fund | 16,677.46 |
| Vanguard x2001 - Capital Fund | 638,356.89 |
| Vanguard x6230 - General Fund | 281,355.56 |
| Total Investments | <u>1,163,672.00</u> |
| Total Other Assets | <u>1,163,672.00</u> |
| TOTAL ASSETS | <u><u>3,609,549.12</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | 4,400.42 |
| Other Current Liabilities | |
| Phase 2 Contracts | |
| P2-2504 - G&R Base Contract | 1,227,818.00 |
| P2-2504-G&R-CPPP | 6,200.00 |
| P2-2507-DPA | 181,800.00 |
| P2-2507-OTH | 3,125.00 |
| Total Phase 2 Contracts | <u>1,418,943.00</u> |
| Bonus' Payable | 422.40 |
| Payroll Liabilities | |
| LIA.PER.02 - UUA Pension | 804.45 |
| LIA.PER.03 - Medical Insurance | -117.18 |
| LIA.PER.04 - LTD&Life Insurance | -366.30 |
| Payroll Liabilities - Other | 393.46 |
| Total Payroll Liabilities | <u>714.43</u> |
| Total Other Current Liabilities | <u>1,420,079.83</u> |

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

| | <u>Jul 31, 25</u> |
|--|-----------------------------------|
| Total Current Liabilities | 1,424,480.25 |
| Total Liabilities | 1,424,480.25 |
| Equity | |
| Unrealized Gains&Losses | |
| Unrealized G&L Fidelity | 1,345.86 |
| Unrealized G&L UUCEF Music Fund | 2,850.60 |
| Unrealized G&L UUCEF Endowment | 20,587.31 |
| Unrealized G&L Vanguard x2001 | 11,300.36 |
| Unrealized G&L Vanguard x6230 | 6,997.51 |
| Total Unrealized Gains&Losses | 43,081.64 |
| Permanent Restricted | |
| FND.END.01 - Endowment Fund | 134,656.94 |
| FND.END.02 - Music Fund | 13,456.86 |
| Total Permanent Restricted | 148,113.80 |
| Temp. Restricted | |
| Building Funds | |
| FND.CAP.01 - Capital Campaign | 1,417,696.67 |
| Total Building Funds | 1,417,696.67 |
| Other Funds | |
| FND.CDL.04 - Casas de Luz Fund | 133,338.15 |
| FND.CHF.04 - Coffee House Fund | 604.59 |
| FND.DBN.04 - DeBenneville Fund | 2,323.98 |
| FND.LIB.04 - Library Fund | 1,626.12 |
| FND.MWL.04 - Memorial Wall Fund | 17,358.78 |
| FND.MIN.04 - Minister Disc Fund | 7,062.32 |
| FND.SJA.04 - SJA Funds | |
| Climate Action | 296.01 |
| SJA General Fund | 414.14 |
| UU the Vote | 692.35 |
| Total FND.SJA.04 - SJA Funds | 1,402.50 |
| Total Other Funds | 163,716.44 |
| Board Designated Reserves | |
| RES.ADM.01 - Renovation Reserve | 6,000.00 |
| 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 | 251,000.00 |
| Total Temp. Restricted | 1,832,413.11 |
| Unrestricted Net Assets | 28,353.32 |
| Net Income | 133,107.00 |
| Total Equity | 2,185,068.87 |
| TOTAL LIABILITIES & EQUITY | <u><u>3,609,549.12</u></u> |

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

| | Jul 2025 - Aug 2025 | Annual Budget | Over/Under Budget | 17% of Year % of Budget |
|--|------------------------|------------------|----------------------|----------------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Assets Released From Restriction | | | | |
| From Endowed Funds | 4,570.00 | | | |
| Total Assets Released From Restriction | 4,570.00 | | | |
| Revenues | | | | |
| Pledges | | | | |
| REV.PLG.01 - Pledge Income | 119,476.85 | 314,000.00 | -194,523.15 | 38.05% |
| Total Pledges | 119,476.85 | 314,000.00 | -194,523.15 | 38.05% |
| Site Rental | | | | |
| REV.SIT.01 - Sandy Hill | 8,650.00 | 52,800.00 | -44,150.00 | 16.38% |
| REV.SIT.02 - Special Event | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| REV.SIT.03 - Other | 819.00 | 2,500.00 | -1,681.00 | 32.76% |
| Total Site Rental | 9,469.00 | 62,800.00 | -53,331.00 | 15.08% |
| Fundraising | | | | |
| REV.AUC.01 - Auction | 100.00 | 13,000.00 | -12,900.00 | 0.77% |
| REV.FDR.02 - Other | 80.00 | 0.00 | 80.00 | 100.0% |
| Total Fundraising | 180.00 | 13,000.00 | -12,820.00 | 1.39% |
| Contributions to Programs | | | | |
| REV.MUS.01 - Music Program | 370.00 | 0.00 | 370.00 | 100.0% |
| REV.SJA.01 - Social Action | 4,200.00 | 0.00 | 4,200.00 | 100.0% |
| Total Contributions to Programs | 4,570.00 | 0.00 | 4,570.00 | 100.0% |
| Contributions to General Fund | | | | |
| REV.SUN.01 - Sunday Collection | 2,328.39 | 12,000.00 | -9,671.61 | 19.4% |
| REV.MIS.01 - Other | 286.15 | 4,000.00 | -3,713.85 | 7.15% |
| Total Contributions to General Fund | 2,614.54 | 16,000.00 | -13,385.46 | 16.34% |
| Contributions to Other Funds | | | | |
| REV.END.01 - Endowment Fund | 24,303.30 | | | |
| REV.CAP.01 - Capital Fund | 89,180.28 | | | |
| REV.CDL.01 - Casas de Luz | 1,775.91 | | | |
| REV.CHF.01 - Coffee House Fund | 559.87 | | | |
| REV.LIB.01 - Library Fund | 32.00 | | | |
| REV.MWL.01 - Memorial Wall Fund | 600.00 | | | |
| REV.SPC.01 - Special Collection | 1,340.56 | | | |
| Total Contributions to Other Funds | 117,791.92 | | | |
| Investment Income | | | | |
| Bank Acct Interest | | | | |
| Capital Fnd Interest | 1,888.25 | | | |
| General Fnd Interest | 472.96 | 6,000.00 | -5,527.04 | 7.88% |
| Total Bank Acct Interest | 2,361.21 | 6,000.00 | -3,638.79 | 39.35% |
| UUCEF Interest & Dividends | 113.98 | | | |
| UUCEF Realized Gains & Losses | 1,122.36 | | | |
| Vanguard x2001 Income - Capital Fund | 4,564.60 | | | |
| Vanguard x6320 Income - General Fund | 1,969.55 | 5,000.00 | -3,030.45 | 39.39% |
| Total Investment Income | 10,131.70 | 11,000.00 | -868.30 | 92.11% |
| Total Revenues | 264,234.01 | 416,800.00 | -152,565.99 | 63.4% |
| Total Income | 268,804.01 | 416,800.00 | -147,995.99 | 64.49% |

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

| | Jul 2025 - Aug 2025 | Annual Budget | Over/Under Budget | 17% of Year % of Budget |
|--|------------------------|------------------|----------------------|----------------------------|
| Gross Profit | 268,804.01 | 416,800.00 | -147,995.99 | 64.49% |
| Expense | | | | |
| Operations Expenses | | | | |
| Office | | | | |
| OPS.OFF.01 - Postage | 0.00 | 300.00 | -300.00 | 0.0% |
| OPS.OFF.02 - Office Supplies | 101.16 | 750.00 | -648.84 | 13.49% |
| OPS.OFF.03 - Copier | 780.92 | 3,200.00 | -2,419.08 | 24.4% |
| OPS.OFF.04 - eSubscriptions | 208.80 | 3,000.00 | -2,791.20 | 6.96% |
| OPS.OFF.05 - Phone & Internet | 437.61 | 2,250.00 | -1,812.39 | 19.45% |
| OPS.OFF.07 - Other Expenses | 0.00 | 200.00 | -200.00 | 0.0% |
| Total Office | 1,528.49 | 9,700.00 | -8,171.51 | 15.76% |
| Finance | | | | |
| OPS.FIN.01 - Accounting Fees | 1,600.00 | 12,100.00 | -10,500.00 | 13.22% |
| OPS.FIN.02 - Credit Card Fees | 314.58 | 2,000.00 | -1,685.42 | 15.73% |
| OPS.FIN.03 - Bank Fees | 157.93 | 50.00 | 107.93 | 315.86% |
| OPS.FIN.04 - Other Expenses | 0.00 | 300.00 | -300.00 | 0.0% |
| Total Finance | 2,072.51 | 14,450.00 | -12,377.49 | 14.34% |
| Site | | | | |
| OPS.SIT.01 - Insurance | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| OPS.SIT.02 - Real Estate Taxes | 0.00 | 4,100.00 | -4,100.00 | 0.0% |
| OPS.SIT.03 - Gas & Electric | 20.00 | 200.00 | -180.00 | 10.0% |
| OPS.SIT.04 - Water | 772.89 | 4,000.00 | -3,227.11 | 19.32% |
| OPS.SIT.06 - AV Maintenance | -302.80 | 3,000.00 | -3,302.80 | -10.09% |
| OPS.SIT.07 - B&G Maintenance | 1,244.42 | 20,000.00 | -18,755.58 | 6.22% |
| Total Site | 1,734.51 | 38,300.00 | -36,565.49 | 4.53% |
| Total Operations Expenses | 5,335.51 | 62,450.00 | -57,114.49 | 8.54% |
| Denomination Expenses | | | | |
| OPS.DEN.01 - UUA Dues | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total Denomination Expenses | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Committee Expenses | | | | |
| EXP.BRD.03 - Board Exp | 290.76 | 500.00 | -209.24 | 58.15% |
| EXP.COM.03 - Communcations Exp | 25.00 | 550.00 | -525.00 | 4.55% |
| EXP.END.03 - Endowment Exp | 0.00 | 200.00 | -200.00 | 0.0% |
| EXP.FND.03 - Fundraising Exp | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| EXP.MEM.03 - Membership Exp | 0.00 | 550.00 | -550.00 | 0.0% |
| EXP.PCC.03 - Pastoral Care Exp | 0.00 | 200.00 | -200.00 | 0.0% |
| EXP.SUN.03 - Worship Exp | 846.59 | 4,770.00 | -3,923.41 | 17.75% |
| Total Committee Expenses | 1,162.35 | 8,270.00 | -7,107.65 | 14.06% |
| Program Expenses | | | | |
| EXP.FNF.03 - Fun&Fellowship Exp | 706.95 | 2,500.00 | -1,793.05 | 28.28% |
| EXP.MUS.03 - Music Program Exp | | | | |
| EXP.MFG.03 - Music Fund Grant | 436.97 | 500.00 | -63.03 | 87.39% |
| EXP.MUS.03 - Music Program Exp - Other | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total EXP.MUS.03 - Music Program Exp | 436.97 | 2,500.00 | -2,063.03 | 17.48% |
| EXP.REL.03 - RE Program Exp | 81.02 | 5,450.00 | -5,368.98 | 1.49% |
| EXP.SJA.03 - Social Action Exp | 491.24 | 3,500.00 | -3,008.76 | 14.04% |
| Total Program Exenses | 1,716.18 | 13,950.00 | -12,233.82 | 12.3% |

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

| | <u>Jul 2025 - Aug 2025</u> | <u>Annual Budget</u> | <u>Over/Under Budget</u> | <u>17% of Year % of Budget</u> |
|--|--------------------------------|--------------------------|------------------------------|------------------------------------|
| Payroll Expenses | | | | |
| Minister Expenses | | | | |
| PER.MIN.00 - MIN Housing | 12,150.59 | 20,600.00 | -8,449.41 | 58.98% |
| PER.MIN.01 - MIN Wages | 1,513.04 | 74,132.00 | -72,618.96 | 2.04% |
| PER.MIN.02 - MIN UUA Pension | 1,366.37 | 8,800.00 | -7,433.63 | 15.53% |
| PER.MIN.03 - in Lieu of FICA | 1,045.33 | 0.00 | 1,045.33 | 100.0% |
| PER.MIN.04 - MIN Medical | 0.00 | 9,459.24 | -9,459.24 | 0.0% |
| PER.MIN.07 - MIN LTDLife Ins | 378.22 | 2,091.00 | -1,712.78 | 18.09% |
| PER.MIN.08 - MIN Prof Exp | 1,025.00 | 9,000.00 | -7,975.00 | 11.39% |
| Total Minister Expenses | 17,478.55 | 124,082.24 | -106,603.69 | 14.09% |
| DRE Expenses | | | | |
| PER.DRE.01 - DRE Wages | 5,518.59 | 45,500.00 | -39,981.41 | 12.13% |
| PER.DRE.02 - DRE UUA Pension | 57.96 | 0.00 | 57.96 | 100.0% |
| PER.DRE.03 - ER Payoll Taxes | 431.88 | 3,481.00 | -3,049.12 | 12.41% |
| PER.DRE.04 - DRE Medical | 757.66 | 0.00 | 757.66 | 100.0% |
| PER.DRE.07 - DRE LTDLife Ins | 25.48 | 153.00 | -127.52 | 16.65% |
| PER.DRE.08 - DRE Prof Exp | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total DRE Expenses | 6,791.57 | 50,134.00 | -43,342.43 | 13.55% |
| Administrator Expenses | | | | |
| PER.ADM.01 - ADM Wages | 5,772.20 | 39,000.00 | -33,227.80 | 14.8% |
| PER.ADM.02 - ADM UUA Pension | 57.96 | 0.00 | 57.96 | 100.0% |
| PER.ADM.03 - ER Payroll Taxes | 431.87 | 2,984.00 | -2,552.13 | 14.47% |
| PER.ADM.04 - ADM Medical | 757.64 | 5,000.00 | -4,242.36 | 15.15% |
| PER.ADM.07 - ADM LTDLife Ins | 25.48 | 153.00 | -127.52 | 16.65% |
| Total Administrator Expenses | 7,045.15 | 47,137.00 | -40,091.85 | 14.95% |
| Music Program Expenses | | | | |
| Choir Director | | | | |
| PER.MUS.01 - Choir Dir Wages | 2,859.11 | 18,663.00 | -15,803.89 | 15.32% |
| PER.MUS.03 - ER Payroll Tax | 218.73 | 1,428.00 | -1,209.27 | 15.32% |
| Total Choir Director | 3,077.84 | 20,091.00 | -17,013.16 | 15.32% |
| Accompanist | | | | |
| PER.MUS.11 - Accompanist Wages | 1,878.49 | 12,262.00 | -10,383.51 | 15.32% |
| PER.MUS.12 - Accompanist PR Tax | 143.71 | 9,380.00 | -9,236.29 | 1.53% |
| Total Accompanist | 2,022.20 | 21,642.00 | -19,619.80 | 9.34% |
| Total Music Program Expenses | 5,100.04 | 41,733.00 | -36,632.96 | 12.22% |
| Site Support Staff Expenses | | | | |
| PER.SIT.01 - Childcare | 571.21 | 5,072.00 | -4,500.79 | 11.26% |
| PER.SIT.02 - Custodian | 2,438.82 | 17,100.00 | -14,661.18 | 14.26% |
| PER.SIT.03 - Setup Staff | 1,383.57 | 8,280.00 | -6,896.43 | 16.71% |
| PER.SIT.09 - AV Specialist | 2,381.41 | 19,499.00 | -17,117.59 | 12.21% |
| PER.SIT.10 - AV Assistant | 0.00 | 2,795.00 | -2,795.00 | 0.0% |
| PER.SIT.11 - RE Staff | 362.50 | 4,176.00 | -3,813.50 | 8.68% |
| PER.SIT.12 - ER Payroll Taxes | 362.44 | 3,046.00 | -2,683.56 | 11.9% |
| Total Site Support Staff Expenses | 7,499.95 | 59,968.00 | -52,468.05 | 12.51% |
| PER.MIS.01 - Worker's Comp Ins | 1,221.00 | 1,000.00 | 221.00 | 122.1% |
| PER.MIS.02 -Other Personnel Exp | 863.75 | 2,000.00 | -1,136.25 | 43.19% |
| Total Payroll Expenses | 46,000.01 | 326,054.24 | -280,054.23 | 14.11% |

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

| | <u>Jul 2025 - Aug 2025</u> | <u>Annual Budget</u> | <u>Over/Under Budget</u> | <u>17% of Year % of Budget</u> |
|--|--------------------------------|--------------------------|------------------------------|------------------------------------|
| Other Fund Expenses | | | | |
| EXP.CAP.03 - Capital Fund Exp | 18,720.50 | | | |
| EXP.CDL.03 - Casas de Luz Exp | 3,153.25 | | | |
| EXP.CHF.03 - Coffee House Fund | 89.57 | | | |
| EXP.MIN.03 - Minister Disc Exp | 1,000.00 | | | |
| EXP.SPC.03 - Special Coll Exp | 1,397.32 | | | |
| Total Other Fund Expenses | <u>24,360.64</u> | | | |
| Total Expense | <u>78,574.69</u> | <u>411,724.24</u> | <u>-333,149.55</u> | <u>19.08%</u> |
| Net Ordinary Income | <u>190,229.32</u> | <u>5,075.76</u> | <u>185,153.56</u> | <u>3,747.8%</u> |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Donor Restricted Activity | | | | |
| Released from Endowed Funds | -4,570.00 | | | |
| Total Donor Restricted Activity | <u>-4,570.00</u> | | | |
| Total Other Income | <u>-4,570.00</u> | | | |
| Other Expense | | | | |
| Board Approved Expenses | 595.00 | | | |
| Total Other Expense | <u>595.00</u> | | | |
| Net Other Income | <u>-5,165.00</u> | | | |
| Net Income | <u><u>185,064.32</u></u> | <u><u>5,075.76</u></u> | <u><u>179,988.56</u></u> | <u><u>3,646.04%</u></u> |

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

| | <u>Aug 31, 25</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| US Bank CapFund Sav 3500 | 558,444.00 |
| US Bank CapFund Chkg 7269 | 108,638.21 |
| US Bank Operations Sav x9485 | 138,964.55 |
| US Bank Operations Chkg x2702 | <u>169,657.38</u> |
| Total Checking/Savings | 975,704.14 |
| Other Current Assets | |
| Undeposited Funds | <u>1,508.79</u> |
| Total Other Current Assets | <u>1,508.79</u> |
| Total Current Assets | 977,212.93 |
| Fixed Assets | |
| Buildings & Grounds | |
| Purchase Commitments | 1,417,300.10 |
| 2025 Phase II WIP | <u>16,889.31</u> |
| Total Buildings & Grounds | <u>1,434,189.41</u> |
| Total Fixed Assets | 1,434,189.41 |
| Other Assets | |
| Investments | |
| Fidelity - Casas de Luz Fund | 67,837.92 |
| UUCEF - Endowment Fund | 185,074.43 |
| UUCEF - Endowed Music Fund | 16,816.60 |
| Vanguard x2001 - Capital Fund | 640,640.80 |
| Vanguard x6230 - General Fund | <u>333,401.81</u> |
| Total Investments | <u>1,243,771.56</u> |
| Total Other Assets | <u>1,243,771.56</u> |
| TOTAL ASSETS | <u><u>3,655,173.90</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | 3,603.10 |
| Other Current Liabilities | |
| Phase 2 Contracts | |
| P2-2504 - G&R Base Contract | 1,227,818.00 |
| P2-2504-G&R-CPPP | 6,200.00 |
| P2-2507-DPA | 181,800.00 |
| P2-2507-OTH | <u>1,482.10</u> |
| Total Phase 2 Contracts | 1,417,300.10 |
| Bonus' Payable | 422.40 |
| Payroll Liabilities | |
| LIA.PER.02 - UUA Pension | 505.18 |
| LIA.PER.03 - Medical Insurance | -117.16 |
| LIA.PER.04 - LTD&Life Insurance | -336.06 |
| Payroll Liabilities - Other | <u>393.46</u> |
| Total Payroll Liabilities | 445.42 |
| Reimbursed Expenses | <u>24.45</u> |
| Total Other Current Liabilities | 1,418,192.37 |

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

| | <u>Aug 31, 25</u> |
|--|----------------------------|
| Total Current Liabilities | 1,421,795.47 |
| Total Liabilities | <u>1,421,795.47</u> |
| Equity | |
| Unrealized Gains&Losses | |
| Unrealized G&L Fidelity | 1,345.86 |
| Unrealized G&L UUCEF Music Fund | 2,884.97 |
| Unrealized G&L UUCEF Endowment | 20,915.93 |
| Unrealized G&L Vanguard x2001 | 5,395.76 |
| Unrealized G&L Vanguard x6230 | 6,997.51 |
| Total Unrealized Gains&Losses | <u>37,540.03</u> |
| Permanent Restricted | |
| FND.END.01 - Endowment Fund | 134,656.94 |
| FND.END.02 - Music Fund | 13,456.86 |
| Total Permanent Restricted | <u>148,113.80</u> |
| Temp. Restricted | |
| Building Funds | 1,417,696.67 |
| Other Funds | |
| FND.CDL.04 - Casas de Luz Fund | 133,338.15 |
| FND.CHF.04 - Coffee House Fund | 604.59 |
| FND.DBN.04 - DeBenneville Fund | 2,323.98 |
| FND.LIB.04 - Library Fund | 1,626.12 |
| FND.MWL.04 - Memorial Wall Fund | 17,358.78 |
| FND.MIN.04 - Minister Disc Fund | 7,062.32 |
| FND.SJA.04 - SJA Funds | |
| Climate Action | 296.01 |
| SJA General Fund | 414.14 |
| UU the Vote | 692.35 |
| Total FND.SJA.04 - SJA Funds | <u>1,402.50</u> |
| Total Other Funds | <u>163,716.44</u> |
| Board Designated Reserves | |
| RES.ADM.01 - Renovation Reserve | 6,000.00 |
| 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 | <u>251,000.00</u> |
| Total Temp. Restricted | 1,832,413.11 |
| Unrestricted Net Assets | 28,353.32 |
| Net Income | <u>186,958.17</u> |
| Total Equity | <u>2,233,378.43</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>3,655,173.90</u></u> |

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
 As of September 30, 2025

| | <u>Sep 30, 25</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| US Bank CapFund Sav 3500 | 310,111.01 |
| US Bank CapFund Chkg 7269 | 107,461.61 |
| US Bank Operations Sav x9485 | 139,190.30 |
| US Bank Operations Chkg x2702 | <u>106,720.41</u> |
| Total Checking/Savings | 663,483.33 |
| Other Current Assets | |
| Undeposited Funds | <u>1,450.05</u> |
| Total Other Current Assets | <u>1,450.05</u> |
| Total Current Assets | 664,933.38 |
| Fixed Assets | |
| Buildings & Grounds | |
| Purchase Commitments | 1,107,393.39 |
| 2025 Phase II WIP | <u>330,651.35</u> |
| Total Buildings & Grounds | <u>1,438,044.74</u> |
| Total Fixed Assets | 1,438,044.74 |
| Other Assets | |
| Investments | |
| Fidelity - Casas de Luz Fund | 117,837.92 |
| UUCEF - Endowment Fund | 194,437.07 |
| UUCEF - Endowed Music Fund | 16,810.35 |
| Vanguard x2001 - Capital Fund | 642,824.04 |
| Vanguard x6230 - General Fund | <u>332,833.27</u> |
| Total Investments | <u>1,304,742.65</u> |
| Total Other Assets | <u>1,304,742.65</u> |
| TOTAL ASSETS | <u><u>3,407,720.77</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | 2,223.11 |
| Other Current Liabilities | |
| Phase 2 Contracts | |
| P2-2504 - G&R Base Contract | 922,111.29 |
| P2-2504-G&R-CPPP | 3,100.00 |
| P2-2507-DPA | 181,800.00 |
| P2-2507-OTH | <u>382.10</u> |
| Total Phase 2 Contracts | 1,107,393.39 |
| Bonus' Payable | 422.40 |
| Payroll Liabilities | |
| LIA.PER.02 - UUA Pension | 289.84 |
| LIA.PER.03 - Medical Insurance | -117.14 |
| LIA.PER.04 - LTD&Life Insurance | -336.06 |
| Payroll Liabilities - Other | <u>293.46</u> |
| Total Payroll Liabilities | 130.10 |
| Reimbursed Expenses | <u>24.45</u> |
| Total Other Current Liabilities | 1,107,970.34 |

The Unitarian Universalist Fellowship of San Dieguito
Balance Sheet
 As of September 30, 2025

| | <u>Sep 30, 25</u> |
|--|---------------------|
| Total Current Liabilities | 1,110,193.45 |
| Total Liabilities | 1,110,193.45 |
| Equity | |
| Unrealized Gains&Losses | |
| Unrealized G&L Fidelity | 1,345.86 |
| Unrealized G&L UUCEF Music Fund | 3,030.23 |
| Unrealized G&L UUCEF Endowment | 22,250.32 |
| Unrealized G&L Vanguard x2001 | 5,395.76 |
| Unrealized G&L Vanguard x6230 | 5,431.23 |
| Total Unrealized Gains&Losses | 37,453.40 |
| Permanent Restricted | |
| FND.END.01 - Endowment Fund | 144,656.94 |
| FND.END.02 - Music Fund | 13,456.86 |
| Total Permanent Restricted | 158,113.80 |
| Temp. Restricted | |
| Building Funds | 1,417,696.67 |
| Other Funds | |
| FND.CDL.04 - Casas de Luz Fund | 133,338.15 |
| FND.CHF.04 - Coffee House Fund | 604.59 |
| FND.DBN.04 - DeBenneville Fund | 2,323.98 |
| FND.LIB.04 - Library Fund | 1,626.12 |
| FND.MWL.04 - Memorial Wall Fund | 17,358.78 |
| FND.MIN.04 - Minister Disc Fund | 7,062.32 |
| FND.SJA.04 - SJA Funds | |
| Climate Action | 296.01 |
| SJA General Fund | 414.14 |
| UU the Vote | 692.35 |
| Total FND.SJA.04 - SJA Funds | 1,402.50 |
| Total Other Funds | 163,716.44 |
| Board Designated Reserves | |
| RES.ADM.01 - Renovation Reserve | 6,000.00 |
| 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 | 90,000.00 |
| Total Board Designated Reserves | 241,000.00 |
| Total Temp. Restricted | 1,822,413.11 |
| Unrestricted Net Assets | 28,353.32 |
| Net Income | 251,193.69 |
| Total Equity | 2,297,527.32 |
| TOTAL LIABILITIES & EQUITY | 3,407,720.77 |

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

| | Jul 2025 - Oct 2025 | Annual Budget | Over/Under Budget | 33% of Year % of Budget |
|--|------------------------|------------------|----------------------|----------------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Assets Released From Restriction | | | | |
| From Endowed Funds | 4,570.00 | | | |
| Total Assets Released From Restriction | 4,570.00 | | | |
| Revenues | | | | |
| Pledges | | | | |
| REV.PLG.01 - Pledge Income | 152,352.87 | 314,000.00 | -161,647.13 | 48.52% |
| Total Pledges | 152,352.87 | 314,000.00 | -161,647.13 | 48.52% |
| Site Rental | | | | |
| REV.SIT.01 - Sandy Hill | 17,600.00 | 52,800.00 | -35,200.00 | 33.33% |
| REV.SIT.02 - Special Event | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| REV.SIT.03 - Other | 1,251.00 | 2,500.00 | -1,249.00 | 50.04% |
| Total Site Rental | 18,851.00 | 62,800.00 | -43,949.00 | 30.02% |
| Fundraising | | | | |
| REV.AUC.01 - Auction | 3,359.83 | 13,000.00 | -9,640.17 | 25.85% |
| REV.FDR.02 - Other | 7,376.06 | 0.00 | 7,376.06 | 100.0% |
| Total Fundraising | 10,735.89 | 13,000.00 | -2,264.11 | 82.58% |
| Contributions to Programs | | | | |
| REV.MUS.01 - Music Program | 370.00 | 0.00 | 370.00 | 100.0% |
| REV.SJA.01 - Social Action | 4,200.00 | 0.00 | 4,200.00 | 100.0% |
| Total Contributions to Programs | 4,570.00 | 0.00 | 4,570.00 | 100.0% |
| Contributions to General Fund | | | | |
| REV.SUN.01 - Sunday Collection | 4,801.11 | 12,000.00 | -7,198.89 | 40.01% |
| REV.MIS.01 - Other | 1,716.63 | 4,000.00 | -2,283.37 | 42.92% |
| Total Contributions to General Fund | 6,517.74 | 16,000.00 | -9,482.26 | 40.74% |
| Contributions to Other Funds | | | | |
| REV.END.01 - Endowment Fund | 30,514.13 | | | |
| REV.CAP.01 - Capital Fund | 152,280.52 | | | |
| REV.CDL.01 - Casas de Luz | 19,702.43 | | | |
| REV.CHF.01 - Coffee House Fund | 595.63 | | | |
| REV.DBN.01 - DeBenneville Fund | 50.00 | | | |
| REV.LIB.01 - Library Fund | 34.37 | | | |
| REV.MWL.01 - Memorial Wall Fund | 900.00 | | | |
| REV.SPC.01 - Special Collection | 6,228.35 | | | |
| Total Contributions to Other Funds | 210,305.43 | | | |
| Investment Income | | | | |
| Bank Acct Interest | | | | |
| Capital Fnd Interest | 5,450.26 | | | |
| General Fnd Interest | 698.71 | 6,000.00 | -5,301.29 | 11.65% |
| Total Bank Acct Interest | 6,148.97 | 6,000.00 | 148.97 | 102.48% |
| UUCEF Interest & Dividends | 268.14 | | | |
| UUCEF Realized Gains & Losses | 3,400.33 | | | |
| Vanguard x2001 Income - Capital Fund | 6,747.84 | | | |
| Vanguard x6320 Income - General Fund | 2,967.29 | 5,000.00 | -2,032.71 | 59.35% |
| Total Investment Income | 19,532.57 | 11,000.00 | 8,532.57 | 177.57% |
| Total Revenues | 422,865.50 | 416,800.00 | 6,065.50 | 101.46% |

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

| | <u>Jul 2025 - Oct 2025</u> | <u>Annual Budget</u> | <u>Over/Under Budget</u> | <u>33% of Year % of Budget</u> |
|--|--------------------------------|--------------------------|------------------------------|------------------------------------|
| Total Income | 427,435.50 | 416,800.00 | 10,635.50 | 102.55% |
| Gross Profit | 427,435.50 | 416,800.00 | 10,635.50 | 102.55% |
| Expense | | | | |
| Operations Expenses | | | | |
| Office | | | | |
| OPS.OFF.01 - Postage | 0.00 | 300.00 | -300.00 | 0.0% |
| OPS.OFF.02 - Office Supplies | 127.11 | 750.00 | -622.89 | 16.95% |
| OPS.OFF.03 - Copier | 1,476.62 | 3,200.00 | -1,723.38 | 46.14% |
| OPS.OFF.04 - eSubscriptions | 398.27 | 3,000.00 | -2,601.73 | 13.28% |
| OPS.OFF.05 - Phone & Internet | 900.23 | 2,250.00 | -1,349.77 | 40.01% |
| OPS.OFF.07 - Other Expenses | 0.00 | 200.00 | -200.00 | 0.0% |
| Total Office | 2,902.23 | 9,700.00 | -6,797.77 | 29.92% |
| Finance | | | | |
| OPS.FIN.01 - Accounting Fees | 2,400.00 | 12,100.00 | -9,700.00 | 19.84% |
| OPS.FIN.02 - Credit Card Fees | 652.46 | 2,000.00 | -1,347.54 | 32.62% |
| OPS.FIN.03 - Bank Fees | 278.32 | 50.00 | 228.32 | 556.64% |
| OPS.FIN.04 - Other Expenses | 0.00 | 300.00 | -300.00 | 0.0% |
| Total Finance | 3,330.78 | 14,450.00 | -11,119.22 | 23.05% |
| Site | | | | |
| OPS.SIT.01 - Insurance | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| OPS.SIT.02 - Real Estate Taxes | 0.00 | 4,100.00 | -4,100.00 | 0.0% |
| OPS.SIT.03 - Gas & Electric | 40.00 | 200.00 | -160.00 | 20.0% |
| OPS.SIT.04 - Water | 1,715.46 | 4,000.00 | -2,284.54 | 42.89% |
| OPS.SIT.06 - AV Maintenance | -279.24 | 3,000.00 | -3,279.24 | -9.31% |
| OPS.SIT.07 - B&G Maintenance | 3,080.28 | 20,000.00 | -16,919.72 | 15.4% |
| Total Site | 4,556.50 | 38,300.00 | -33,743.50 | 11.9% |
| Total Operations Expenses | 10,789.51 | 62,450.00 | -51,660.49 | 17.28% |
| Denomination Expenses | | | | |
| OPS.DEN.01 - UUA Dues | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total Denomination Expenses | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Committee Expenses | | | | |
| EXP.BRD.03 - Board Exp | 290.76 | 500.00 | -209.24 | 58.15% |
| EXP.COM.03 - Communcations Exp | 50.00 | 550.00 | -500.00 | 9.09% |
| EXP.END.03 - Endowment Exp | 0.00 | 200.00 | -200.00 | 0.0% |
| EXP.FND.03 - Fundraising Exp | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| EXP.MEM.03 - Membership Exp | 0.00 | 550.00 | -550.00 | 0.0% |
| EXP.PCC.03 - Pastoral Care Exp | 0.00 | 200.00 | -200.00 | 0.0% |
| EXP.SUN.03 - Worship Exp | 2,262.71 | 4,770.00 | -2,507.29 | 47.44% |
| Total Committee Expenses | 2,603.47 | 8,270.00 | -5,666.53 | 31.48% |
| Program Expenses | | | | |
| EXP.FNF.03 - Fun&Fellowship Exp | 803.64 | 2,500.00 | -1,696.36 | 32.15% |
| EXP.MUS.03 - Music Program Exp | | | | |
| EXP.MFG.03 - Music Fund Grant | 821.20 | 350.00 | 471.20 | 234.63% |
| EXP.MUS.03 - Music Program Exp - Other | 949.95 | 2,000.00 | -1,050.05 | 47.5% |
| Total EXP.MUS.03 - Music Program Exp | 1,771.15 | 2,350.00 | -578.85 | 75.37% |
| EXP.REL.03 - RE Program Exp | 720.06 | 5,450.00 | -4,729.94 | 13.21% |
| EXP.SJA.03 - Social Action Exp | 3,346.30 | 3,500.00 | -153.70 | 95.61% |

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

| | Jul 2025 - Oct 2025 | Annual Budget | Over/Under Budget | 33% of Year % of Budget |
|--|------------------------|------------------|----------------------|----------------------------|
| Total Program Expenses | 6,641.15 | 13,800.00 | -7,158.85 | 48.12% |
| Payroll Expenses | | | | |
| Minister Expenses | | | | |
| PER.MIN.00 - MIN Housing | 14,527.52 | 20,600.00 | -6,072.48 | 70.52% |
| PER.MIN.01 - MIN Wages | 9,289.97 | 74,132.00 | -64,842.03 | 12.53% |
| PER.MIN.02 - MIN UUA Pension | 2,381.75 | 8,800.00 | -6,418.25 | 27.07% |
| PER.MIN.03 - in Lieu of FICA | 1,045.33 | 0.00 | 1,045.33 | 100.0% |
| PER.MIN.04 - MIN Medical | 1,506.54 | 9,459.24 | -7,952.70 | 15.93% |
| PER.MIN.05 - MIN Dental | 65.00 | 0.00 | 65.00 | 100.0% |
| PER.MIN.07 - MIN LTDLife Ins | 421.20 | 2,091.00 | -1,669.80 | 20.14% |
| PER.MIN.08 - MIN Prof Exp | 1,025.00 | 9,000.00 | -7,975.00 | 11.39% |
| Total Minister Expenses | 30,262.31 | 124,082.24 | -93,819.93 | 24.39% |
| DRE Expenses | | | | |
| PER.DRE.01 - DRE Wages | 11,500.99 | 45,500.00 | -33,999.01 | 25.28% |
| PER.DRE.02 - DRE UUA Pension | 347.80 | 0.00 | 347.80 | 100.0% |
| PER.DRE.03 - ER Payroll Taxes | 876.22 | 3,481.00 | -2,604.78 | 25.17% |
| PER.DRE.04 - DRE Medical | 1,136.49 | 0.00 | 1,136.49 | 100.0% |
| PER.DRE.07 - DRE LTDLife Ins | 38.22 | 153.00 | -114.78 | 24.98% |
| PER.DRE.08 - DRE Prof Exp | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total DRE Expenses | 13,899.72 | 50,134.00 | -36,234.28 | 27.73% |
| Administrator Expenses | | | | |
| PER.ADM.01 - ADM Wages | 10,470.60 | 39,000.00 | -28,529.40 | 26.85% |
| PER.ADM.02 - ADM UUA Pension | 347.80 | 0.00 | 347.80 | 100.0% |
| PER.ADM.03 - ER Payroll Taxes | 791.30 | 2,984.00 | -2,192.70 | 26.52% |
| PER.ADM.04 - ADM Medical | 1,136.46 | 5,000.00 | -3,863.54 | 22.73% |
| PER.ADM.07 - ADM LTDLife Ins | 38.22 | 153.00 | -114.78 | 24.98% |
| Total Administrator Expenses | 12,784.38 | 47,137.00 | -34,352.62 | 27.12% |
| Music Program Expenses | | | | |
| Choir Director | | | | |
| PER.MUS.01 - Choir Dir Wages | 6,448.16 | 18,663.00 | -12,214.84 | 34.55% |
| PER.MUS.03 - ER Payroll Tax | 493.29 | 1,428.00 | -934.71 | 34.54% |
| Total Choir Director | 6,941.45 | 20,091.00 | -13,149.55 | 34.55% |
| Accompanist | | | | |
| PER.MUS.11 - Accompanist Wages | 4,236.59 | 12,262.00 | -8,025.41 | 34.55% |
| PER.MUS.12 - Accompanist PR Tax | 335.58 | 9,380.00 | -9,044.42 | 3.58% |
| Total Accompanist | 4,572.17 | 21,642.00 | -17,069.83 | 21.13% |
| Total Music Program Expenses | 11,513.62 | 41,733.00 | -30,219.38 | 27.59% |
| Site Support Staff Expenses | | | | |
| PER.SIT.01 - Childcare | 1,218.21 | 5,072.00 | -3,853.79 | 24.02% |
| PER.SIT.02 - Custodian | 5,438.82 | 17,100.00 | -11,661.18 | 31.81% |
| PER.SIT.03 - Setup Staff | 2,955.78 | 8,280.00 | -5,324.22 | 35.7% |
| PER.SIT.09 - AV Specialist | 4,648.06 | 19,499.00 | -14,850.94 | 23.84% |
| PER.SIT.10 - AV Assistant | 302.74 | 2,795.00 | -2,492.26 | 10.83% |
| PER.SIT.11 - RE Staff | 478.50 | 4,176.00 | -3,697.50 | 11.46% |
| PER.SIT.12 - ER Payroll Taxes | 1,347.82 | 3,046.00 | -1,698.18 | 44.25% |
| Total Site Support Staff Expenses | 16,389.93 | 59,968.00 | -43,578.07 | 27.33% |
| PER.MIS.01 - Worker's Comp Ins | 1,429.00 | 1,000.00 | 429.00 | 142.9% |

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

| | <u>Jul 2025 - Oct 2025</u> | <u>Annual Budget</u> | <u>Over/Under Budget</u> | <u>33% of Year % of Budget</u> |
|--|--------------------------------|--------------------------|------------------------------|------------------------------------|
| PER.MIS.02 -Other Personnel Exp | 1,042.50 | 2,000.00 | -957.50 | 52.13% |
| Total Payroll Expenses | 87,321.46 | 326,054.24 | -238,732.78 | 26.78% |
| Other Fund Expenses | | | | |
| EXP.CAP.03 - Capital Fund Exp | 36,498.98 | | | |
| EXP.CDL.03 - Casas de Luz Exp | 29,210.46 | | | |
| EXP.CHF.03 - Coffee House Fund | 89.57 | | | |
| EXP.MWL.03 - Memorial Wall Exp | 163.12 | | | |
| EXP.MIN.03 - Minister Disc Exp | 1,000.00 | | | |
| EXP.SPC.03 - Special Coll Exp | 2,256.48 | | | |
| Total Other Fund Expenses | 69,218.61 | | | |
| Total Expense | 176,574.20 | 411,574.24 | -235,000.04 | 42.9% |
| Net Ordinary Income | 250,861.30 | 5,225.76 | 245,635.54 | 4,800.48% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Donor Restricted Activity | | | | |
| Released from Endowed Funds | -4,570.00 | | | |
| Total Donor Restricted Activity | -4,570.00 | | | |
| Total Other Income | -4,570.00 | | | |
| Other Expense | | | | |
| Board Approved Expenses | 1,095.00 | | | |
| Total Other Expense | 1,095.00 | | | |
| Net Other Income | -5,665.00 | | | |
| Net Income | 245,196.30 | 5,225.76 | 239,970.54 | 4,692.07% |

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of October 31, 2025

| | <u>Oct 31, 25</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| US Bank CapFund Sav 3500 | 365,520.31 |
| US Bank CapFund Chkg 7269 | 91,184.13 |
| US Bank Operations Sav x9485 | 139,190.30 |
| US Bank Operations Chkg x2702 | 101,684.02 |
| Total Checking/Savings | <u>697,578.76</u> |
| Total Current Assets | <u>697,578.76</u> |
| Fixed Assets | |
| Buildings & Grounds | |
| Purchase Commitments | 1,103,093.41 |
| 2025 Phase II WIP | 346,533.83 |
| Total Buildings & Grounds | <u>1,449,627.24</u> |
| Total Fixed Assets | <u>1,449,627.24</u> |
| Other Assets | |
| Investments | |
| Fidelity - Casas de Luz Fund | 117,837.92 |
| UUCEF - Endowment Fund | 200,082.40 |
| UUCEF - Endowed Music Fund | 17,375.85 |
| Vanguard x2001 - Capital Fund | 642,824.04 |
| Vanguard x6230 - General Fund | 271,610.72 |
| Total Investments | <u>1,249,730.93</u> |
| Total Other Assets | <u>1,249,730.93</u> |
| TOTAL ASSETS | <u><u>3,396,936.93</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | 1,530.16 |
| Other Current Liabilities | |
| Phase 2 Contracts | |
| P2-2504 - G&R Base Contract | 922,111.29 |
| P2-2504-G&R-CPPP | 3,100.00 |
| P2-2507-DPA | 177,500.02 |
| P2-2507-OTH | 382.10 |
| Total Phase 2 Contracts | <u>1,103,093.41</u> |
| Bonus' Payable | 272.40 |
| Payroll Liabilities | |
| LIA.PER.03 - Medical Insurance | 636.13 |
| LIA.PER.04 - LTD&Life Insurance | -318.56 |
| Payroll Liabilities - Other | 193.46 |
| Total Payroll Liabilities | <u>511.03</u> |
| Total Other Current Liabilities | <u>1,103,876.84</u> |
| Total Current Liabilities | <u>1,105,407.00</u> |

The Unitarian Universalist Fellowship of San Dieguito

Balance Sheet

As of October 31, 2025

| | <u>Oct 31, 25</u> |
|--|-----------------------------------|
| Total Liabilities | 1,105,407.00 |
| Equity | |
| Unrealized Gains&Losses | |
| Unrealized G&L Fidelity | 1,345.86 |
| Unrealized G&L UUCEF Music Fund | 3,030.23 |
| Unrealized G&L UUCEF Endowment | 22,250.32 |
| Unrealized G&L Vanguard x2001 | 5,395.76 |
| Unrealized G&L Vanguard x6230 | 5,431.23 |
| Total Unrealized Gains&Losses | <u>37,453.40</u> |
| Permanent Restricted | |
| FND.END.01 - Endowment Fund | 144,656.94 |
| FND.END.02 - Music Fund | 13,456.86 |
| Total Permanent Restricted | <u>158,113.80</u> |
| Temp. Restricted | |
| Building Funds | 1,417,696.67 |
| Other Funds | |
| FND.CDL.04 - Casas de Luz Fund | 133,338.15 |
| FND.CHF.04 - Coffee House Fund | 604.59 |
| FND.DBN.04 - DeBenneville Fund | 2,323.98 |
| FND.LIB.04 - Library Fund | 1,626.12 |
| FND.MWL.04 - Memorial Wall Fund | 17,358.78 |
| FND.MIN.04 - Minister Disc Fund | 7,062.32 |
| FND.SJA.04 - SJA Funds | |
| Climate Action | 296.01 |
| SJA General Fund | 414.14 |
| UU the Vote | 692.35 |
| Total FND.SJA.04 - SJA Funds | <u>1,402.50</u> |
| Total Other Funds | <u>163,716.44</u> |
| Board Designated Reserves | |
| RES.ADM.01 - Renovation Reserve | 6,000.00 |
| 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 | 90,000.00 |
| Total Board Designated Reserves | <u>241,000.00</u> |
| Total Temp. Restricted | 1,822,413.11 |
| Unrestricted Net Assets | 28,353.32 |
| Net Income | <u>245,196.30</u> |
| Total Equity | <u>2,291,529.93</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>3,396,936.93</u></u> |