

Birmingham Unitarian Church  
Board of Trustees  
Meeting Minutes  
March 25, 2024

**Present:** Claudia Kocher, Tony Kubien, Tanya Nordhaus, Julia Pulver, Brian Schandavel, Andrew Schreck, Diane Slon, Amy Smalley, Craig Stroup, Rev. Eric Posa

**Visitors:** Kimery Campbell, Nancy Duffy, Keith Ensroth, Jenn Karteczka, Marilyn Mast, Donna Larkin Mohr, Jane O'Neil, Cynthia Osterhage, Randy Safford, Shannon Snideman

The meeting was held on Zoom.

Andrew called the meeting to order at 7:03 PM. Amy read the Board Covenant. Rev. Eric led the chalice lighting and check-in.

### **Minutes**

- Julia moved that the minutes of the February 26, 2024, board meeting be accepted. The motion passed unanimously.

### **Monthly Reports**

1. Treasurer's Report – Craig
  - Amy moved that the Treasurer's report be accepted.
  - Craig presented the Treasurer's report (document attached).
  - The motion passed unanimously.
2. Minister's Report – Rev. Eric
  - Julia moved that the Minister's report be accepted.
  - Rev. Eric presented the Minister's report (document attached).
  - The motion passed unanimously.

### **Program Update – Religious Education (Shannon)**

Shannon presented general trends in RE rather than a formal report:

- RE is currently divided into four age groups: ages 2-5, grades K-7, grades 8-9 (OWL is shared with UCC church), grades 9-12 (GUUSH).
- Focus this year has been on community more than formal curriculum.
  - Different groups and lay leaders have visited RE classes to talk about their areas and/or do projects.
  - Monthly Baker Space has been popular and very successful, with kids making connections in the congregation through serving their treats at coffee hour.
- Still a great need for volunteers. Too often, parents are the only volunteers.
- Switched to paid toddler room care due to lack of volunteers.

Discussion

- Julia asked if a GUUSH overnight is still planned. This will occur in May.
- Tanya asked if the weekly email could be used to make a plea for volunteers. Shannon agreed that it could.

## Open Topics

1. Article II Task Force – Randy Safford
  - The task force has researched the history of Article II and how proposed amendments were developed during this two-year process to amend the by-laws.
  - The proposed amendments have not changed much of the language we voted on last year.
  - The task force wants to invite dialog and discussion about the changes. They plan to use April through early May to reach out with information and to conduct both in-person and Zoom sessions.
  - The task force will have additional information for the Article II section of our web site.
  - A draft of their initial message was shared with Rev. Eric and Andrew, who made some edits. Randy showed the revised version for approval. Andrew stressed the need for openness to different points of view.
  - The task force will work with Sara to share the message and set up meetings.
2. Strategic Plan Task Force – Claudia
  - At the February meeting, we had discussed David Pyle’s recommendation that it is too soon to begin a strategic plan. However, the team would like to get to work on the parts we can start now: the mission and vision statement.
  - The Task Force would like to survey the congregation to begin this work. The Board and Rev. Eric agreed that this step could go forward.
  - A task force member asked if having a strategic plan in place would be helpful as we enter our search for an interim minister. Rev. Eric indicated that experienced interims expect to do this work with a congregation.
  - A task force member asked if our current mission and vision were lacking. Andrew responded that it is good to reimagine it since our current mission and vision are over 10 years old. Rev. Eric said that 7 years is the benchmark for reviewing and revising these statements.
3. Town Halls – Andrew
  - The April 14 town hall will include a budget update, plus other miscellaneous topics.
  - The Annual Meeting will take place on 5/19; the officers and key staff members had a planning meeting on March 6.
4. Interim Minister Search Update – Tanya
  - Committee members are Bill Fox, Max Kort, Ben Pulver, and Sylvia Whitmer. Tanya is the Board representative.
  - Tanya brought the Board questions from the committee for the Congregation Record:

- Salary
- Housing and benefits
- What are the top three things your next minister should focus on to have a successful ministry with you?
- Desired strengths of the minister?
- Ongoing momentum we would like to continue?
- The UUA guidelines will be used for salary and housing/benefits.
- For the last three questions, Rev. Eric advised to get input only from the board since this is an appointed rather than a called ministry. If the committee wants to ask others for input, limit the request to lay leaders.
- The committee is missing some demographic data required by the Congregational Record. Rev. Eric indicated that this is common and that good-faith estimates are fine.

#### **Issues Arising for the Good of the Church**

1. The next Board meeting on April 22 will be multi-platform.
2. Tanya raised the subject of items in the newsletter. Andrew indicated that the newsletter is Sara's purview.
3. Amy reminded everyone about the April 13 auction.
4. Amy noted that her and Barb Eschner's terms on the Revenue Committee will expire on June 30; the Board will need to find replacements.

#### **Visitor Comments/Questions**

1. Donna commented that she believes the mission and vision are missing two key words: justice and love.

Julia moved to adjourn. The motion passed unanimously, and the meeting was adjourned at 8:40 PM.

Respectfully submitted,  
Amy Smalley, Secretary

**Birmingham Unitarian Church**  
**Treasurer's Report to Board of Trustees**  
**March 25, 2024**

1. February 2024 Financial Statements are complete, and preliminary results are below.

	Month of February			FY 2023-24 Year-To-Date			Full Year
	Actual	Budget	B/(W)	Actual	Budget	B/(W)	Budget
Revenues	\$92,184	\$82,566	\$9,618	\$459,349	\$426,099	\$33,250	\$632,665
Adj. Oper. Exp	-\$88,331	-\$66,684	-\$21,647	-\$492,502	-\$483,831	-\$8,671	-\$716,179
Adj. Oper. Inc./Loss	\$3,853	\$15,882	-\$12,029	-\$33,153	-\$57,732	\$24,579	-\$83,514

- February favorable variance in Revenue was primarily ERTC revenue that was recognized as part of the process to increase the Facilities Reserve, as approved at the February meeting. That favorability was partially offset by a shortfall in fundraising income for the Talent & Service Auction, which is timing, and the revenue from which should be recognized in April. YTD Revenue variance is primarily the Martha Pfaff bequest of \$14,000, the ERTC revenue recognition in February, and pledges, partially offset by the YTD shortfall in Rental Income and the shortfall in fundraising income, primarily the timing of Auction revenue.

- Operating expense unfavorability in February was primarily the increase of the Facilities Reserve by 44,717, partially offset by removing the accrual of \$16,174 for Minister Sabbatical. Minister Expenses (Insurance and Other) were both over budget for February, but more than offset by favorability in Facility & Office, primarily reversal of timing of a payment to Mark Ewert from February. On a YTD basis, favorability across several categories partially offset the unfavorability in Designated Expenses from increasing the Facilities Reserve, and overall YTD Operating Expenses are now (\$8,671) unfavorable.

2. Estimated General Fund (unrestricted) cash at February 29 is \$128,206 (\$150,436 incl, 2023-24 prepaid pledges) Note that these amounts are higher than the amounts shown in Exhibit B of the financial statements because I have adjusted for the remaining Deferred Income adjustment for ERTC Revenue (\$57,531), as we intend to use this amount to cover the current year deficit budget that was approved by the Board earlier this year.

3. We received confirmation from Community Foundation for SE Michigan ("CFSEM") that the next distribution to BUC will be \$36,403, and that the timing has changed from prior years. This year, the full amount of the annual distribution will be paid in April, rather than one half in June and the other half in December. This will be accounted for in the 2024-25 budget, and represents a favorable variance to the current year budget for CFSEM draw of \$20,435 from a cash flow standpoint, as \$32,000 was budgeted, and we will receive a total of \$52,435 during the current fiscal year. The Budget & Finance Committee should come back with a recommendation for accounting for the CFSEM draw in the 2024-25 budget.

4. We will review a high level summary of the Budget & Finance Committee's latest draft proposal for the 2024-25 budget at tonight's meeting. As we have been communicating, this budget will represent progress toward a balanced budget for the 2025-26 fiscal year, but will still be a deficit budget, and the Board needs to identify a proposal for how the 2024-24 budget deficit will be funded.

5. Endowment fund market values at February 29, 2024 were as follows:

General Endowment: \$593,443.69 (down \$8,667 from January, after \$24,042 draw on February 23)

Music Endowment: \$48,714.03 (down \$1,076 from January, after \$2,478 draw on February 23)

Memorial Glen Endowment: \$45,813.76 (down \$1,031 from January, after \$2,337 draw on February 23)

Respectfully submitted by Craig Stroup, Treasurer  
 March 25, 2024

Birmingham Unitarian Church  
FY 23/24 MTD & YTD Financial Statements  
8 Months Ending - February 29, 2024

	F/(U)			F/(U)			Budget FYE Jun-24
	Actualx	Budgetx	Variance	Actual	Budget	Variance	
	MTD Feb-24	MTD Feb-24		FY 23/24 YTD Feb-24	FY 23/24 YTD Feb-24		
<b>OPERATING REVENUES:</b>							
PLEDGES - PRIOR YEAR	700	0	700	12,804	10,000	2,804	10,000
PLEDGES - CURRENT YEAR	30,336	35,833	(5,497)	296,548	286,667	9,881	430,000
PLATE COLLECTION	3,247	2,035	1,212	17,648	19,739	(2,091)	30,000
MEMORIAL GLEN	0	0	0	700	1,050	(350)	1,050
SPECIAL MUSIC	1,418	2,090	(672)	2,478	3,590	(1,112)	3,590
CoA, <b>net</b>	115	50	65	971	650	321	1,400
GUUSH, <b>net</b>	10	0	10	10	0	10	700
SCRIP, <b>net</b>	103	120	(17)	1,149	920	229	1,400
RUMMAGE, <b>net</b>	(95)	0	(95)	20	0	20	12,000
OTHER FUNDRAISING	72	15,000	(14,928)	2,329	20,150	(17,821)	22,000
COMM. FOUN. SE MI DRAW	0	0	0	16,032	16,000	32	32,000
GEN. ENDOW. ANNUAL DRAW	24,042	21,600	2,442	24,042	21,600	2,442	21,600
RENTALS	4,638	5,000	(363)	32,518	40,000	(7,482)	60,000
<b>OTHER INCOME:</b>							
ERTC	28,543	0	28,543	28,543	0	28,543	0
Non-Pledge Contribution	200	417	(217)	3,851	3,333	517	5,000
Bequest	0	0	0	14,000	0	14,000	0
Reimbursements	0	0	0	0	10	(10)	25
Newsletter Ads	0	0	0	0	0	0	0
Green Sanctuary, <b>net</b>	0	0	0	0	100	(100)	150
UFO - Other, <b>net</b>	0	0	0	0	0	0	0
UFO - Bake-Off, <b>net</b>	0	0	0	0	0	0	0
RE - Scholarships, <b>net</b>	0	0	0	0	0	0	0
Emerging Needs	0	0	0	0	0	0	0
MAMA'S Coffee House, <b>net</b>	207	(217)	423	1,866	1,750	116	2,000
Art Committee	0	0	0	0	0	0	0
Coffee Hour Supplies, <b>net</b>	0	(150)	150	(910)	(1,340)	430	(2,000)
Building Projects	0	0	0	0	0	0	0
Sunday Flowers, <b>net</b>	(75)	38	(113)	100	(100)	200	(250)
Social Justice Discretionary	0	750	(750)	0	1,980	(1,980)	2,000
Memorial Glen Endowment Draw	2,338	0	2,338	2,338	0	2,338	0
Memorial Tributes	(3,615)	0	(3,615)	0	0	0	0
Communities United WHRC	0	0	0	0	0	0	0
General Endowment Income	0	0	0	100	0	100	0
Music Endowment Income	0	0	0	2,213	0	2,213	0
420.999 Desig Inc trf to Payabl - <b>excl.</b> Cap Camp '14	0	0	0	0	0	0	0
<b>NET REVENUES:</b>	<b>92,184</b>	<b>82,566</b>	<b>9,618</b>	<b>459,349</b>	<b>426,099</b>	<b>33,250</b>	<b>632,665</b>
							<b>35,230</b> adjusted YTD revenue variance
<b>OPERATING EXPENSES:</b>							
TOTAL DESIGNATED EXPENSES:	46,207	2,600	(43,607)	63,394	21,300	(42,094)	33,500
TOTAL RELIGIOUS EDUCATION:	4,420	4,619	199	35,133	37,655	2,521	56,182
TOTAL OFFICE / FACILITIES STAFF:	23,264	22,714	(550)	187,135	182,528	(4,607)	274,681
TOTAL MINISTER EXPENSES:	(1,807)	10,050	11,858	62,346	80,403	18,057	120,604
TOTAL FELLOWSHIP / FUNDRAISING:	94	3,483	3,390	3,691	8,567	4,875	13,700
TOTAL FACILITY & OFFICE:	13,027	20,017	6,990	115,794	127,779	11,985	179,112
<b>IST MERCHANT DEBT SERVICE - INTEREST</b>	<b>2,072</b>	<b>3,200</b>	<b>1,129</b>	<b>16,556</b>	<b>25,600</b>	<b>9,044</b>	<b>38,400</b>
DEPRECIATION - BUILDING	1,667	0	(1,667)	13,336	0	(13,336)	0
<b>TOTAL OPERATING EXPENSES:</b>	<b>88,943</b>	<b>66,684</b>	<b>(22,259)</b>	<b>497,384</b>	<b>483,831</b>	<b>(13,553)</b>	<b>716,179</b>
							<b>(15,533)</b> adjusted YTD expense variance
<b>OPERATING INCOME</b>	<b>3,241</b>	<b>15,882</b>	<b>(12,641)</b>	<b>(38,035)</b>	<b>(57,732)</b>	<b>19,697</b>	<b>(83,514)</b>
							<b>19,697</b> 0
<b>"CASH FLOW " ADJUSTMENTS TO OPERATING INCOME</b>							
DEPRECIATION - BUILDING ( + )	1,667		1,667	13,336		13,336	0
<b>1ST MERCHANT DEBT SERVICE - PRINCIPAL ( - )</b>	<b>(1,055)</b>		<b>(1,055)</b>	<b>(8,454)</b>		<b>(8,454)</b>	<b>0</b>
							<b>74</b> <b>590</b>
TOTAL ADJUSTMENTS	612	0	612	4,882	0	4,882	0
<b>"ADJUSTED" OPERATING INCOME</b>	<b>3,853</b>	<b>15,882</b>	<b>(12,029)</b>	<b>(33,153)</b>	<b>(57,732)</b>	<b>24,579</b>	<b>(83,514)</b>

1,980 net against YTD expense

(1,980) from YTD income

Mortgage P&I  
MTD F/(U) YTD F/(U)  
74 590

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	F/(U)			F/(U)			Budget
	Actualx	Budgetx	Variance	Actual	Budget	Variance	
	MTD Feb-24	MTD Feb-24		FY 23/24 YTD Feb-24	FY 23/24 YTD Feb-24		
OTHER (INCOME) / EXPENSE							
FIDELITY ACCT. - realized (Inc)/Exp	(60)	0	(60)	(60)	0	(60)	0
FIDELITY ACCT. - unrealized (G)/L - change in acct value	0	0	0	(131)	0	(131)	0
GENERAL ENDOW - realized (Inc)/Exp	23,489	0	23,489	14,366	0	14,366	0
GENERAL ENDOW - unrealized (G)/L - change in acct val	(14,922)	0	(14,922)	(38,362)	0	(38,362)	0
MUSIC ENDOW - realized (Inc)/Exp	2,424	0	2,424	1,692	0	1,692	0
MUSIC ENDOW - unrealized (G)/L - change in acct value	(1,348)	0	(1,348)	(3,592)	0	(3,592)	0
GLEN ENDOW - realized (Inc)/Exp	2,290	0	2,290	1,597	0	1,597	0
GLEN ENDOW - unrealized (G)/L - change in acct value	(1,259)	0	(1,259)	(3,313)	0	(3,313)	0
TOTAL OTHER EXPENSE/(INCOME):	10,614	0	10,614	(27,803)	0	(27,803)	0
INCOME BEFORE CAPITAL CAMPAIGN '14	(7,373)	15,882	(23,255)	(10,232)	(57,732)	47,500	(83,514)
<b>CAPITAL CAMPAIGN '14</b>							
REVENUE - OTHER	0	0	0	200	0	200	0
<i>420.999 Desig Inc trf to Payabl - Cap Camp '14 only</i>	0	0	0	0	0	0	0
TOTAL REVENUE:	0	0	0	200	0	200	0
EXPENSE - OTHER	0	0	0	0	0	0	0
<i>520.999 Designated Exp Drawdown - Cap Camp '14 onl</i>	0	0	0	0	0	0	0
TOTAL EXPENSES:	0	0	0	0	0	0	0
HUNTINGTON MNY MKT - INVESTMENT INCOME	498	0	498	699	0	699	0
LEVEL ONE MNY MKT - INVESTMENT INCOME	1	0	1	4	0	4	0
	499	0	499	703	0	703	0
CAPITAL CAMPAIGN - NET INCOME / (LOSS)	499	0	499	903	0	903	0
NET INCOME / (LOSS)	(6,874.70)	15,882	(22,757)	(9,328.73)	(57,732)	48,403	(83,514)

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	Actualx	Budgetx	Variance	Actual	Budget	Variance	
	MTD Feb-24	MTD Feb-24		FY 23/24 YTD Feb-24	FY 23/24 YTD Feb-24		
<b>DETAIL OF OPERATING EXPENSES</b>							
<u>DESIGNATED EXPENSES</u>							
MEMORIAL GLEN	0	0	0	0	0	0	1,500
PLATE COLLECTION	1,216	1,250	35	7,877	10,000	2,123	15,000
OTHER EXPENSE:	0	0	0	0	0	0	0
UUA & MidAmer. Membership	600	600	0	4,800	4,800	0	7,200
Special Music	0	0	0	0	0	0	0
Memorial Tributes	0	0	0	0	0	0	0
Minister's Discretionary Fund	(1,075)	0	1,075	0	0	0	0
MAMA's Coffee House	0	0	0	0	0	0	0
Art Committee	0	0	0	0	0	0	0
Sunday Flowers	0	0	0	0	0	0	0
Capek Woods	0	0	0	0	500	500	800
Facilities Reserve	45,467	750	(44,717)	50,717	6,000	(44,717)	9,000
520.999 Designated Exp Drawdown - <i>excl.</i> Cap Camp '14	0	0	0	0	0	0	0
TOTAL DESIGNATED EXPENSES:	<u>46,207</u>	<u>2,600</u>	<u>(43,607)</u>	<u>63,394</u>	<u>21,300</u>	<u>(42,094)</u>	<u>33,500</u>
	50.1%	3.1%		13.8%	5.0%		5.3%
<u>RELIGIOUS EDUCATION EXPENSES</u>							
DRE - EXPENSES	3,163	3,230	67	25,344	25,836	492	38,754
DRE - RETIREMENT	150	150	0	750	1,200	450	1,800
RE ASSISTANT	0	50	50	169	400	231	600
OTHER	875	1,157	281	8,387	9,952	1,565	14,628
TOTAL RELIGIOUS EDUCATION:	<u>4,420</u>	<u>4,619</u>	<u>199</u>	<u>35,133</u>	<u>37,655</u>	<u>2,521</u>	<u>56,182</u>
	4.8%	5.6%		7.6%	8.8%		8.9%

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	Actualx	Budgetx	F/(U) Variance	Actual	Budget	F/(U) Variance	Budget
	MTD	MTD		FY 23/24 YTD	FY 23/24 YTD		FYE
	Feb-24	Feb-24		Feb-24	Feb-24		Jun-24
<b>DETAIL OF OPERATING EXPENSES (cont.)</b>							
<b>OFFICE/ FACILITIES STAFF EXPENSES</b>							
MUSIC STAFF	7,629	6,877	(752)	56,663	53,815	(2,848)	81,323
CHURCH ADMIN	5,428	5,060	(368)	48,006	42,139	(5,868)	63,564
FINANCIAL ADMIN	500	500	0	4,000	4,125	125	6,125
BOOKKEEPER	2,227	2,227	(0)	17,820	17,817	(3)	26,725
COMMUNICATIONS	0	0	0	0	0	0	0
RENTAL COORDINATOR	0	0	0	0	0	0	0
JANITOR	557	1,077	520	5,692	8,613	2,921	12,919
TECH SUPPORT	229	100	(129)	915	800	(115)	1,200
SOCIAL JUSTICE	0	0	0	0	0	0	0
CONGREGATIONAL LIFE DIRECTOR	4,694	4,774	80	37,938	38,230	292	57,325
AV COORDINATOR	2,000	2,000	0	16,000	16,000	0	24,000
OTHER	0	100	100	100	990	890	1,500
<b>TOTAL OFFICE / FACILITIES STAFF:</b>	<b>23,264</b>	<b>22,714</b>	<b>(550)</b>	<b>187,135</b>	<b>182,528</b>	<b>(4,607)</b>	<b>274,681</b>
	25.2%	27.5%		40.7%	42.8%		43.4%
<b>MINISTER EXPENSES</b>							
SALARY	6,220	6,822	603	53,545	54,579	1,034	81,868
HOUSING	2,500	1,700	(800)	12,700	13,600	900	20,400
INSURANCES	4,086	176	(3,910)	4,794	1,407	(3,388)	2,110
RETIREMENT	(405)	426	831	1,512	3,409	1,896	5,113
SABBATICAL	(16,174)	426	16,600	(14,895)	3,409	18,304	5,113
OTHER	1,966	500	(1,466)	4,689	4,000	(689)	6,000
<b>TOTAL MINISTER EXPENSES:</b>	<b>(1,807)</b>	<b>10,050</b>	<b>11,858</b>	<b>62,346</b>	<b>80,403</b>	<b>18,057</b>	<b>120,604</b>
	-2.0%	12.2%		13.6%	18.9%		19.1%
<b>FELLOWSHIP / FUNDRAISING EXPENSES</b>							
FELLOWSHIP	94	733	640	3,830	5,567	1,736	8,500
STEWARDSHIP	0	0	0	(139)	0	139	2,200
OTHER	0	2,750	2,750	0	3,000	3,000	3,000
<b>TOTAL FELLOWSHIP / FUNDRAISING:</b>	<b>94</b>	<b>3,483</b>	<b>3,390</b>	<b>3,691</b>	<b>8,567</b>	<b>4,875</b>	<b>13,700</b>
	0.1%	4.2%		0.8%	2.0%		2.2%



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	Actualx	Budgetx	Variance	Actual	Budget	Variance	
	MTD Feb-24	MTD Feb-24		FY 23/24 YTD Feb-24	FY 23/24 YTD Feb-24		
<b>DETAIL OF OPERATING EXPENSES (cont.)</b>							
<b>FACILITY &amp; OFFICE EXPENSES</b>							
GENERAL BUILDING SUPPLIES	302	583	282	1,638	4,667	3,029	7,000
TRASH REMOVAL	238	217	(22)	1,890	1,733	(156)	2,600
CONSUMERS ENERGY	1,520	1,680	160	4,511	5,772	1,260	8,400
DTE CONSTELLATION	1,149	1,100	(49)	6,783	5,779	(1,004)	9,500
WATER	0	0	0	2,039	2,400	361	3,200
LAWN CARE	0	0	0	910	2,150	1,240	3,570
GROUNDS MAINTENANCE	0	0	0	970	2,400	1,430	3,000
SNOW REMOVAL	4,830	3,625	(1,205)	15,830	14,500	(1,330)	14,500
REPAIR & MAINTENANCE	3,133	4,800	1,667	34,639	40,900	6,261	62,600
PIANO TUNING/CARE	0	0	0	0	500	500	1,000
INTERIORS	0	0	0	0	0	0	0
ARBOR CARE	0	0	0	0	650	650	2,000
AED	0	0	0	0	300	300	300
INSURANCE	3,190	4,686	1,496	8,812	9,372	560	9,372
OTHER MUSIC	260	710	450	6,416	8,635	2,219	12,500
PAYROLL SERVICE	155	238	82	1,783	1,900	117	2,850
OFFICE SUPPLIES	(1)	250	251	1,752	2,000	248	3,000
POSTAGE	0	60	60	29	450	421	800
TELEPHONE	0	0	0	0	0	0	0
BANK SERVICE FEES	315	325	10	2,938	2,600	(338)	3,900
CREDIT CARD FEES	78	90	12	594	720	126	1,080
COPY COSTS	0	29	29	1	233	232	350
OFFICE EQUIPMENT RENTAL	369	667	298	3,708	5,333	1,625	8,000
OFFICE EQUIPMENT UPGRADE	0	0	0	5,909	2,500	(3,409)	2,500
INTERNET	538	375	(163)	3,923	3,000	(923)	4,500
LEADERSHIP DEVELOPMENT	0	0	0	140	300	160	500
ADVERTISING/PUBLICITY	0	100	100	93	200	107	200
WEBSITE / TECHNOLOGY	0	483	483	4,974	6,710	1,737	8,790
DENOMINATIONAL	0	0	0	0	0	0	0
SOCIAL JUSTICE	(284)	0	284	166	800	635	1,200
RENT EXPENSE	0	0	0	0	275	275	300
SUBJECTIVE SPENDING	(2,764)	0	2,764	4,742	450	(4,292)	900
SUNDAY MORNING	0	0	0	607	550	(57)	700
<b>TOTAL FACILITY &amp; OFFICE:</b>	<b>13,027</b>	<b>20,017</b>	<b>6,990</b>	<b>115,794</b>	<b>127,779</b>	<b>11,985</b>	<b>179,112</b>
	14.1%	24.2%		25.2%	30.0%		28.3%

Birmingham Unitarian Church  
 FY 23/24 MTD & YTD Financial Statements  
 8 Months Ending - February 29, 2024

	Actualx	Budgetx	F/(U) Variance	Actual	Budget	F/(U) Variance	Budget
	MTD	MTD		FY 23/24 YTD	FY 23/24 YTD		FYE
	Feb-24	Feb-24		Feb-24	Feb-24		Jun-24
ASSETS:							
=====							
CURRENT ASSETS:							
-----							
CASH -							
GENERAL FUND - Huntington				43,921			
GENERAL FUND - Level One				0			
GENERAL FUND - 1st Merchants				18,096			
PETTY CASH				300			
MONEY MARKET - HUNTINGTON				89,717			
MONEY MARKET - LEVEL ONE				0			
MONEY MARKET - 1st Merchants				101,196			
MAMA'S COFFEE CASH ON HAND				373			
INVESTMENTS -							
FIDELITY				7,779			
GENERAL ENDOWMENT				593,444			
MUSIC ENDOWMENT				48,714			
MEMORIAL GLEN ENDOWMENT				45,814			
RECEIVABLES							
				0			
PREPAID EXPENSES							
				0			
TOTAL CURRENT ASSETS				<u>949,353</u>			
FIXED ASSETS							
ACCUMULATED DEPRECIATION				(120,024)			
NET FIXED ASSETS				<u>279,976</u>			
OTHER ASSETS -							
NEXT YEAR'S PLEDGES / TUITION				(22,230)			
TOTAL ASSETS				<u><u>1,207,099.70</u></u>			

Birmingham Unitarian Church  
 FY 23/24 MTD & YTD Financial Statements  
 8 Months Ending - February 29, 2024

	Actualx	Budgetx	F/(U) Variance	Actual	Budget	F/(U) Variance	Budget
	MTD	MTD		FY 23/24 YTD	FY 23/24 YTD		FYE
	Feb-24	Feb-24		Feb-24	Feb-24		Jun-24
LIABILITIES:							
=====							
CURRENT LIABILITIES;							
-----							
NOTE PAYABLE - LINE OF CREDIT				0			
AP, TRADE				0			
DESIGNATED PAYABLES -							
MEMORIAL GLEN				2,441			
MEMORIAL & TRIBUTES				15,273			
SPECIAL MUSIC				7,156			
GENERAL ENDOWMENT				100			
CoA				320			
SPECIAL RE				801			
GUUSH				2,632			
MINISTER'S DISCRETION				7,974			
ART COMMITTEE				510			
PROGRAM INITIATIVES				4,594			
BUILDING PROJECTS				0			
SUNDAY FLOWERS				0			
SOCIAL JUSTICE				1,415			
ACCRUALS / WITHHOLDINGS / DEFERRALS				124,589			
SBA PPP LOAN				0			
L1 SHORT TERM				0			
L1 MORTGAGE - CURRENT				20,000			
TOTAL CURRENT LIABILITIES				<u>187,804</u>			
L1 MORTGAGE - LONG TERM				308,031			
OTHER LIABILITIES				0			
TOTAL LIABILITIES				<u>495,835</u>			
NET ASSETS:							
=====							
OPENING BALANCE - NET ASSETS				388,546			
UNRESTRICTED NET ASSETS				332,048			
YTD - CHANGE IN NET ASSETS				(9,329)			
TOTAL NET ASSETS:				<u>711,265</u>			
TOTAL LIABILITIES & NET ASSETS				<u><u>1,207,099.70</u></u>			

**Birmingham Unitarian Church  
Unrestricted Cash Calculation  
8 Months Ending - February 29, 2024**

	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24
General Fund - Huntington	39,430	57,182	87,257	74,716	63,367	90,396	71,897	27,701	27,253	15,518	22,540	43,921
General Fund - Level One	0	0	0	0	0	0	0	0	0	0	0	0
General Fund - 1st Merchants	67,081	72,705	83,275	88,667	98,027	102,824	109,300	110,161	111,820	124,647	123,454	18,096
Money Market - Huntington	116,380	76,385	76,388	76,391	76,394	36,397	36,399	36,400	36,404	36,482	26,544	89,717
Money Market - Level One	0	0	0	0	0	0	0	0	0	0	0	0
Money Market - 1st Merchants	75,837	75,837	75,838	75,838	75,839	75,840	75,840	75,841	75,842	75,842	75,871	101,196
Fidelity	5,166	5,114	5,194	5,215	5,215	5,215	5,215	5,215	5,215	5,346	5,346	7,779
Available Funds:	303,894	287,223	327,952	320,828	318,842	310,672	298,651	255,319	256,534	257,835	253,756	260,709
<i>FY 22/23 Pledges - paid in advance</i>	<i>14,479</i>	<i>9,653</i>	<i>4,827</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>FY 23/24 Pledges - paid in advance</i>	<i>25,339</i>	<i>26,739</i>	<i>59,804</i>	<i>64,894</i>	<i>59,486</i>	<i>54,078</i>	<i>48,670</i>	<i>43,262</i>	<i>37,854</i>	<i>32,446</i>	<i>27,038</i>	<i>22,230</i>
AP, Trade	0	0	0	0	0	0	0	0	0	0	0	0
Accruals	27,053	29,558	32,588	115,810	117,486	119,163	118,839	120,089	128,607	122,589	123,339	124,589
Sculp Hodas	0	0	0	0	0	0	0	0	0	0	0	0
Memorial Glen	5,429	5,429	5,429	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441
Memorial & Tributes	9,083	9,083	9,083	11,558	11,558	11,558	11,558	11,558	11,558	11,558	11,558	15,273
Special Music	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	7,156
General Endowment	100	100	100	100	100	100	100	100	100	100	100	100
CoA	320	320	320	320	320	320	320	320	320	320	320	320
Special RE	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	801	801	801	801
GUUSH	1,889	1,889	1,889	1,632	1,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632
Minister's Discretion	6,676	6,676	6,676	6,676	6,676	5,726	5,726	5,726	5,726	5,726	9,049	7,974
Art Committee	510	510	510	510	510	510	510	510	510	510	510	510
Program Initiatives	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594
Building Projects	0	0	0	0	0	0	0	0	0	0	0	0
Sunday Flowers	100	100	0	0	0	0	0	0	0	0	0	0
Social Justice	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,415
Communities United WHRC	0	0	0	0	0	0	0	0	0	0	0	0
Capital Campaign 2014	0	0	0	0	0	0	0	0	0	0	0	0
Committed Payables/Cash:	102,060	101,140	132,309	215,023	211,291	207,609	201,877	197,719	200,397	188,971	187,636	190,033
Unrestricted Cash:	201,834	186,083	195,643	105,805	107,551	103,063	96,774	57,599	56,137	68,864	66,120	70,675
<i>Unrestricted Cash - incl. 20/21, 21/22 &amp; 22/23 pledges</i>	<i>241,652</i>	<i>222,475</i>	<i>260,274</i>	<i>170,699</i>	<i>167,036</i>	<i>157,140</i>	<i>145,443</i>	<i>100,861</i>	<i>93,990</i>	<i>101,309</i>	<i>93,157</i>	<i>92,905</i>

## **Minister's Report to Board of Trustees**

Birmingham Unitarian Church

March 25, 2024 by Rev. Eric Posa

Responses to Report of Initial Findings – Since sharing this Report with the Board, I also have shared the full report with staff, and had previously shared it with the Targeted Ministry Task Force. Following worship on March 10, I shared an abbreviated version of the Conclusions and Recommendations with those in attendance at the Town Hall mtg. That abbreviated version was received with a surprising (to me, at least) lack of consternation, compared with the responses to the full report by board members and staff members. I wonder if either: the original report was too hard-hitting, or I pulled my punches too much at the Town Hall (or both). Point being, I fear any attempts this board or I make to address the concerns noted in the original report may be weakened, if the congregation doesn't see the urgency of doing so.

Bookkeeping Duties – The board held a follow-up meeting on March 7, after your last regular meeting, to discuss the Report of Initial Findings. Toward the end of that meeting, I noted that Joanne Copeland, our bookkeeper who has worked for BUC for 32 years, is retiring before the end of the month. I believe the board discussed plans for this position and its associated job duties after I left. My apologies for not remembering to check in with any of you, after that conversation, about the outcome. So I will ask now: what may I report to the staff about your decision? And if the decision has not yet been finalized, I urge you to finalize it at this month's board meeting.

Interim Search – I sent the following message to the Interim Ministry Task Force; sharing it with you FYI, and in case I can offer any similar assistance to this board: "I had noted something at the last board meeting, but I'm not sure if the message got to you. I understand you are working on your Congregational Record (as is completely appropriate at this time in the interim search cycle). I just want to offer to you my assistance, to help you be successful in finding a good match for BUC for the next two years. I offer this as someone with 12 years of experience as an interim minister in 7 different congregations, who has interviewed with at least 2 dozen interim search teams. I will be happy to review your Cong. Record with an eye toward how a prospective interim might read it, and/or do a mock interview with you in advance, and/or answer questions on the interim search process. I'm happy to attend either of your upcoming meetings, on March 26 or April 3 (according to BUC's calendar; please correct me if those dates are mistaken). Please let me know how I can be of service."

I have since heard back from a member of the Task Force. I tentatively anticipate joining them for their April 3 meeting.

Update on my Next Step – On the morning of March 24, it was announced that I will be the new minister, starting August 1, for the UU Church in Cherry Hill. Cherry Hill, NJ is an affluent suburb of Philadelphia, not unlike how Birmingham or Bloomfield Hills relate to Detroit. This confluence gives me yet another reason to appreciate my time with you here at BUC, and I thank you in advance for any insights I gain in your service that will translate to this next congregation. More relevantly for you, be aware that I will be traveling to Cherry Hill for an initial visit and meeting with the congregation. I will be away Thursday, April 25 – Monday, April 29.

Time Away from Church – I do try to inform the board when I will be away from church. On conversation in advance with the board president, I was away March 12-15 for a ministers' study retreat on the future of the church and ministry, but treated it as work time, as we were studying issues of relevance to BUC. My Ministerial Agreement with BUC allows for 10 days of vacation. I do not anticipate being away from the church before the next board meeting on April 22. I'll have upcoming trips to note then – both the trip to Cherry Hill noted above, and likely a weekend in May (TBD). More details on these, in next month's report.

Submitted in faith,  
Rev. Eric Posa