

Birmingham Unitarian Church
Board of Trustees
Meeting Minutes
April 22, 2024

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

Absent: Tony Kubien

Visitors: Nancy Duffy, Heidi Kapsokavathis (NomCom), Jenn Karteczka (NomCom), Donna Larkin Mohr (A2TF), Paula Olson (NomCom), Cynthia Osterhage, Shawn Rooney (A2TF), Chris Slon (A2TF), Carole Wiseman.

The meeting was held on both in person and on Zoom.

Andrew called the meeting to order at 7:01 PM. Amy read the Board Covenant. Rev. Eric led the chalice lighting and check-in.

Minutes

- Craig moved that the minutes of the March 25, 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). Note that the detailed Treasurer's report was provided once the financials were complete (delayed by the bookkeeper's departure).
 - The motion passed unanimously.
2. Minister's Report – Rev. Eric
 - Brian moved that the Minister's report be accepted.
 - Rev. Eric presented the Minister's report (document attached).
 - The Boundary workshop is on the calendar now. Title is Peace through Boundaries. It will be held on Wednesdays in May starting May 8, 6:30-8PM. All invited; will be held in the Large Conference Room.
 - The motion passed unanimously.

Open Topics

1. Article II Task Force – Chris Slon
 - The task force chose to answer the call that the UUA Board gave to continue the conversation; their goal was to initiate that conversation.

- Teach-in #1 explored why the change came forward, and what was the meaning of it? They dug into charge by the UUA and found people opposed to the change. They acknowledged that Rev. Eric had shared that some sources were out of covenant.
- Teach-in #2 explored the meaning of covenant and why it shows up so much in these conversations.
- The teach-ins averaged 10 attendees per session.
- The task force is taking a break this week to get feedback from attendees.
- Attendees asked about whether we'd be voting about A2 with existing amendments. The Task Force needs the Board's input on this.
- A question was asked about feedback on the second session and why the focus was not on the Article II language? Chris responded that most of that session was about video on two Article II members moderating a discussion with UU ministers who'd had UUA positions previously. The video was about covenant. Who is and is not out of covenant is germane, as the word is in every A2 value statement.
- A Board member noted that Chris did a great job to keep the meeting on task, but so many people were passionate and wanted to stray off the agenda, based on their opinion and past history.
- A Board member questioned whether Randy was working on the reversionary clause, as was noted in conversation by someone who'd attended the teach-ins. Chris clarified that this was misunderstood by the attendee; the comment was that Randy, as an attorney, might have some insight.
- Regarding voting on Article II and delegate votes at GA, we held a vote last year and determined that delegates would vote proportionately. The Board was in agreement that we did not need to have a second congregational vote since we already passed a motion to retain the 8 principles and 6 sources. Donna, who served as a delegate last year, said Article II was the only vote where we asked the delegates to vote proportionately; for the other votes, the delegates conferred on the topics they would be voting on.
- Rev Eric asked if it is common in our history to direct votes. Donna indicated that there has been no direction past three years other than Article II.
- It was asked how many delegates we have. We're allowed six but have only one registered so far.
- Diane moved to use proportional representation in this year's delegate vote to reflect a 2/3 to 1/3 split opposed. The motion passed 6-2.
- It was requested that all points of view be represented in the discussion, as there was a perceived skew with where data is going. How do we as a church look at what Article II is and how it affects us even though we are not adopting it? It was requested that the task force explore the language in more detail.

2. Strategic Plan Task Force – Claudia

- The task force is taking a couple of study weeks and ready *Holy Conversations*, recommended by Rev. David Pyle, and reviewing previous strategic plans.

- They are considering role of next interim minister and what can we do to prepare now.
- Mission and vision are the first steps. The task force is looking to the *Holy Conversations* book for guidance since they weren't sure how to proceed. They want to get a wide range of views from congregants on it. There's a section in the book on collecting data that they are digging into.
- A question arose as to who does the vision. The task force will get a lot of input and then bring data to the Board to come up with the final wording. The Board owns the final content; the task force does the leg work for the Board.
- Rev. Eric noted that it's common for interim minister to be engaged in a certain degree of data collection in the congregation. The task force and interim minister can have synergy. Talk with interim minister about best way to do data collection without overly taxing the congregation.
- Claudia proposed announcing the survey sessions right after the annual meeting. The Board agreed.

3. Facilities Task Force Update and Discussion – Brian

- Last meeting, the task force discussed how they would work going forward and set an end time for wrapping up the task force.
- The group is looking at getting a commercial broker for long-term leases. Another job for a rental coordinator.
- Dick Cantley is meeting with Signature Associates with Keith Ensroth.
- Jane O'Neil has gotten rental policies from Valerie.
- Brian looking forward to interim leasing process as his ongoing work on the Board.
- The task force would like to partner with Valerie for long-term leasing portion and lighten her load. Brian asked the Board if it is all right to do this. Andrew agreed that we can keep this on the Board/task force side for now, with the task force acting on our behalf and keeping Valerie informed. But this may change with a new minister/executive.
- Rev. Eric noted that Buildings and Grounds overlaps between governance and ministry. It can be a toss up as to who signs off.
- Brian said that the task force will be continuing their work for at least a year after they sign the leasing agreement.
- Regarding mergers and resource sharing, Andrew will reach out to some congregations to see how they've done it. Would be hard to do as a cultural shift. Would be a new church, not BUC with extra people.
- Amy noted that shared space seems more likely than a merger since Beacon already has a minister and Northwest has partnered with First Church downtown.

4. Interim Minister Search Update – Tanya

- Congregational Record is done, turned in two days early. Upload was painful.
- Got feedback on two items; did edits. One edit is currently outstanding; will prepare an answer.

- Ministers submit their names by 4/26; we get names on 4/28. On 5/13, the committee submits votes to the Transitions office. May 15-17 is the first offer date.
- Hopefully we can announce a minister by the Annual Meeting.
- Rev. Eric got on search site and noted that our Congregational Record (CR) is posted. Seminar of interims starts tonight; tomorrow they will get intel about churches that are available. Currently 25 churches are in search; 20 of them have CR's posted. No intel on the pool of ministers. The hard reality is that number of ministers has trended lower in recent years; fewer people are going into congregational ministry. According to Rev. Betancourt "We don't have a ministry shortage; we have a parish ministry crisis."
- It was asked if the interim minister will also be the executive? Andrew confirmed that they will.

5. FY 2024-2025 Budget – Craig, Andrew

- The Town Hall was a good communication vehicle for where we're at with budget.
- No detailed budget yet.
- Last Monday, Budget & Finance started talking about revenue. They assumed revenue would be the same year after year.
- Added intel on 2024-25 fundraising from Amy & Barb.
- Added revenue for funds that are earning.
- Still some scrubbing to do on reduced expenses.
- Ultimate goal is a balanced budget. Craig Spangler has started on a possible approach to that. Will be a more dramatic set of changes.
- Andrew noted that at the last Board meeting of the year, when we bring new Board members in, we should share what will be needed next year to balance the budget.
- At annual meeting, will indicate that we are close to having a budget for the Board to approve but not show anything yet.
- Added \$ to RE budget for adult supervision in the Nursery to be in compliance.
- Need to add RE insurance discussed last month.
- We are in the ballpark of cutting deficit in half.
- Craig Spangler looking at pay-to-plow model for snow removal.
- Budget & Finance will likely need an additional meeting to finalize the budget.
- Rev. Eric noted that we will likely have another office volunteer, but nothing is firmed up yet.
- Stewardship update: 15% outstanding.
- The AV Coordinator role will be ad hoc only. Rev. Eric will be working with staff to apportion roles that David has done.
- How do we fund the proposed deficit for next year? Craig thinks general endowment is the best approach. Is an investment from that perspective and would give us a temporary way to fund shortfall and then pay it back.
- Per the town hall, do we go out and ask the congregation for \$38k? We could make a special request and reduce the amount we have to borrow.

- A question was raised about risk if we decrease insurance. Craig wondered if we could reduce premiums with a higher deductible and suggested shopping around a bit. Rev. Eric: that may be less true at present. Another suggestion was to accept more liability. Not a great stance, but it would help us find money. It was noted that there may be some costs we can't really reduce.
6. Resiliency Fund – Andrew
- Need to talk about how we do this, as it is a capital campaign. How do we move forward setting one up?
 - Need a Resiliency Fund task force. \$450k over several years.
 - Keith Ensroth was raised as a suggestion. We need one Board representative and a couple of congregants.
 - It was asked if someone from the UUA help us with how best to set up the fund. Rev. Eric indicated that there used to be a resource, but now it's Stewardship for Us (Mark Ewert). Mark sent some materials, but they were not substantive.
 - Brian indicated that the Facilities Task Force is talking with Shawnee Church on 5/10, which is doing a capital campaign. He will ask them, and Dick and Keith are on that task force.
 - A May meeting was proposed for May with Andrew and the Facilities Task Force. Can maybe start seeding it if people want a place for donations to go. AGS offered to go to next TF meeting.
 - Rev. Eric noted that any interim minister needs to be told that we are looking at a capital campaign.
 - Tanya offered to help with the resiliency campaign, as she knows how to fundraise.

Issues Arising for the Good of the Church

1. There will be significant openings on Budget & Finance, Revenue, and Personnel. Amy will update the volunteer list.
2. We will need to have a Board member on the Personnel committee.

Visitor Comments/Questions

1. Donna: Is going to General Assembly. She went to Regional Assembly last weekend. Went to a GA workshop today. Would like to know who else is going to they can strategize. Amy reasserted that most regulars don't come forward until June. Rev. Eric volunteered to coordinate with delegates.
2. Nancy: Happy to hear us mention Raise the Roof about how enthusiastic people can be with a very specific request.

Craig moved to adjourn. The motion passed unanimously, and the meeting was adjourned at 8:49 PM.

Respectfully submitted,
Amy Smalley, Secretary

Birmingham Unitarian Church

Treasurer's Report to Board of Trustees

April 22, 2024 - updated April 30

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

	Month of March			FY 2023-24 Year-To-Date			Full Year
	Actual	Budget	B/(W)	Actual	Budget	B/(W)	Budget
Revenues	\$49,098	\$46,260	\$2,838	\$508,447	\$472,359	\$36,088	\$632,665
Adj. Oper. Exp	-\$62,403	-\$60,187	-\$2,216	-\$554,906	-\$544,018	-\$10,888	-\$716,179
Adj. Oper. Inc./Loss	-\$13,305	-\$13,927	\$622	-\$46,459	-\$71,659	\$25,200	-\$83,514

- March favorable variance in Revenue was primarily pledge income (prior year) and fundraising. 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 Minister expenses for insurance, partially offset by favorability in other areas. 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 (\$10,888) unfavorable.

2. General Fund (unrestricted) cash at March 31 was \$116K (\$132K incl. 2023-24 prepaid pledges), including an adjustment to add back the remaining ERTC Revenue Deferred Income of \$57,531. Note that the \$36,403 CFSEM distribution for 2024 was received on April 8, and this is the full amount that will be received for 2024.
3. Diane Slon and I met with Valerie and Reverend Eric on March 4 to discuss the plan for taking care of the tasks that have been handled by Joanne in the past as BUC bookkeeper. The short term transition solution that has been identified is to have Kathy DuHame come in one day a week to assist with some of the tasks, and Valerie will be helping with some of the other key tasks so that we are at least making sure all incoming funds are deposited on a timely basis and payroll and other expenses are paid timely. Subsequent to this meeting, Valerie and Kathy met and Kathy was able to come in and process the deposits at the banks and in Quickbooks, and Valerie was able to process payroll and payment of bills. It is important to note that this is a temporary solution rather something that will work long-term.
4. We will review an updated high level summary of the Budget & Finance Committee's latest draft proposal for the 2024-25 budget this evening. This budget will represent progress toward a balanced budget, but will likely cut the current year budgeted deficit by about 50%, and will still be a deficit budget. The Board still needs to identify a proposal for how the 2024-25 budget deficit will be funded.
5. Endowment fund market values at March 31, 2024 were as follows:
 - General Endowment: \$608,722.51 (up \$15,279 from February)
 - Music Endowment: \$49,886.23 (up \$1,172 from February)
 - Memorial Glen Endowment: \$46,996.26 (up \$1,183 from February)

Respectfully submitted by Craig Stroup, Treasurer
April 30, 2024

Birmingham Unitarian Church
 FY 23/24 MTD & YTD Financial Statements
 9 Months Ending - March 31, 2024

	F/(U)			F/(U)			Budget FYE Jun-24
	Actualx	Budgetx	Variance	Actual	Budget	Variance	
	MTD Mar-24	MTD Mar-24		FY 23/24 YTD Mar-24	FY 23/24 YTD Mar-24		
OPERATING REVENUES:							
PLEDGES - PRIOR YEAR	2,000	0	2,000	14,804	10,000	4,804	10,000
PLEDGES - CURRENT YEAR	35,384	35,833	(449)	331,932	322,500	9,432	430,000
PLATE COLLECTION	3,191	2,714	477	20,839	22,453	(1,614)	30,000
MEMORIAL GLEN	0	0	0	700	1,050	(350)	1,050
SPECIAL MUSIC	0	0	0	2,478	3,590	(1,112)	3,590
CoA, net	1,375	700	675	2,346	1,350	996	1,400
GUUSH, net	1,375	700	675	1,385	700	685	700
SCRIP, net	128	120	8	1,277	1,040	237	1,400
RUMMAGE, net	0	50	(50)	20	50	(30)	12,000
OTHER FUNDRAISING	1,214	850	364	3,543	21,000	(17,457)	22,000
COMM. FOUND. SE MI DRAW	0	0	0	16,032	16,000	32	32,000
GEN. ENDOW. ANNUAL DRAW	0	0	0	24,042	21,600	2,442	21,600
RENTALS	4,484	5,000	(516)	37,003	45,000	(7,998)	60,000
OTHER INCOME:							
ERTC	0	0	0	28,543	0	28,543	0
Non-Pledge Contribution	0	417	(417)	3,851	3,750	101	5,000
Bequest	0	0	0	14,000	0	14,000	0
Reimbursements	0	5	(5)	0	15	(15)	25
Newsletter Ads	0	0	0	0	0	0	0
Green Sanctuary, net	0	25	(25)	0	125	(125)	150
UFO - Other, net	0	0	0	0	0	0	0
UFO - Bake-Off, net	0	0	0	0	0	0	0
RE - Scholarships, net	0	0	0	0	0	0	0
Emerging Needs	0	0	0	0	0	0	0
MAMA'S Coffee House, net	0	83	(83)	1,866	1,833	32	2,000
Art Committee	0	0	0	0	0	0	0
Coffee Hour Supplies, net	(193)	(175)	(18)	(1,102)	(1,515)	413	(2,000)
Building Projects	0	0	0	0	0	0	0
Sunday Flowers, net	(60)	(63)	3	40	(163)	203	(250)
Social Justice Discretionary	0	0	0	0	1,980	(1,980)	2,000
Memorial Glen Endowment Draw	0	0	0	2,338	0	2,338	0
Memorial Tributes	200	0	200	200	0	200	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 - excl. Cap Camp '14	0	0	0	0	0	0	0
NET REVENUES:	49,098	46,260	2,838	508,447	472,359	36,088	632,665
							38,068 adjusted YTD revenue variance
OPERATING EXPENSES:							
TOTAL DESIGNATED EXPENSES:	3,956	2,600	(1,356)	67,350	23,900	(43,450)	33,500
TOTAL RELIGIOUS EDUCATION:	4,135	4,569	434	39,269	42,224	2,955	56,182
TOTAL OFFICE / FACILITIES STAFF:	23,173	22,769	(404)	210,308	205,297	(5,011)	274,681
TOTAL MINISTER EXPENSES:	13,595	10,050	(3,545)	75,940	90,453	14,513	120,604
TOTAL FELLOWSHIP / FUNDRAISING:	1,566	2,783	1,217	5,257	11,350	6,093	13,700
TOTAL FACILITY & OFFICE:	12,842	14,215	1,374	128,636	141,995	13,359	179,112
IST MERCHANT DEBT SERVICE - INTEREST	1,942	3,200	1,258	18,497	28,800	10,303	38,400
DEPRECIATION - BUILDING	1,667	0	(1,667)	15,003	0	(15,003)	0
TOTAL OPERATING EXPENSES:	62,876	60,187	(2,689)	560,260	544,019	(16,242)	716,179
							(18,222) adjusted YTD expense variance
OPERATING INCOME	(13,778)	(13,927)	149	(51,813)	(71,659)	19,846	(83,514)
							19,846 0
"CASH FLOW " ADJUSTMENTS TO OPERATING INCOME							
DEPRECIATION - BUILDING (+)	1,667		1,667	15,003		15,003	0
1ST MERCHANT DEBT SERVICE - PRINCIPAL (-)	(1,195)		(1,195)	(9,649)		(9,649)	0
							Mortgage P&I MTD F/(U) YTD F/(U) 64 654 10.25470514
TOTAL ADJUSTMENTS	472	0	472	5,354	0	5,354	0
"ADJUSTED" OPERATING INCOME	(13,305)	(13,927)	622	(46,459)	(71,659)	25,201	(83,514)

**Birmingham Unitarian Church
Unrestricted Cash Calculation
9 Months Ending - March 31, 2024**

	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
<i>FY 22/23 Pledges - paid in advance</i>	9,653	4,827	0	0	0	0	0	0	0	0	0	0
<i>FY 23/24 Pledges - paid in advance</i>	26,739	59,804	64,894	59,486	54,078	48,670	43,262	37,854	32,446	27,038	22,230	16,822
AP, Trade	0	0	0	0	0	0	0	0	0	0	0	0
Accruals	29,558	32,588	115,810	117,486	119,163	118,839	120,089	128,607	122,589	123,339	124,589	123,839
Sculp Hodas	0	0	0	0	0	0	0	0	0	0	0	0
Memorial Glen	5,429	5,429	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441
Memorial & Tributes	9,083	9,083	11,558	11,558	11,558	11,558	11,558	11,558	11,558	11,558	15,273	15,273
Special Music	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	3,556	7,156	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	801	801	801	801	801
GUUSH	1,889	1,889	1,632	1,632	2,632	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	5,726	5,726	5,726	5,726	5,726	9,049	7,974	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	0	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	1,415	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:	101,140	132,309	215,023	211,291	207,609	201,877	197,719	200,397	188,971	187,636	190,033	199,525
Unrestricted Cash:	186,083	195,643	105,805	107,551	103,063	96,774	57,599	56,137	68,864	66,120	70,675	58,079
<i>Unrestricted Cash - incl. 20/21, 21/22 & 22/23 pledges</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>	<i>90,551</i>

Minister's Report to Board of Trustees

Birmingham Unitarian Church
April 22, 2024 by Rev. Eric Posa

Boundaries Workshop – In my Report of Initial Findings, I noted my intent to offer workshops on boundaries. I will be scheduling these for the Wednesday evenings in May (excluding May 1st) in the large conference room. (Thus attendees can join in via Zoom or in person.) All congregants, including all board members, are welcome to participate.

Article II – Regrettably, I missed the first session held by the Article II Task Force due to technical problems on their end with that session, and a schedule conflict on my end has prevented me from attending any of the others. Thus I can only infer from the content of the slideshows for those two sessions, recently shared with the board, that my previous comment to this board in an email late last month was even more true than I had realized: “that I have been ineffective in conveying my concerns in a way that matches my intent, and that instead I am changing minds in favor of those I object to. Recognizing my failure in this regard, I hereby step back from this issue.” Thus I’m repeating the comment here, just to be on the record.

Interim Search – I was glad to meet with the Interim Ministry Task Force (IMTF) for two of the meetings where they were preparing the Congregational Record. I can now report that record has been posted for prospective ministers to see. (Currently, 25 UU congregations are listed as seeking an Interim Minister this spring – 23 U.S., 2 Canadian. This number likely will increase over the next week or so, but not by much, based on past experience.) At the same time as this month’s board meeting, the annual online seminar of the Transitional Ministers will begin; this will include them expressing interest in the congregations they are interested in. The following Monday, April 29, our IMTF should receive names of prospective ministers. If a match is found in the first round – not guaranteed, but likely, IMHO – you probably will be able to announce who it is by the end of May.

Time Away from Church – My Ministerial Agreement with BUC allows for 10 days of vacation. I do try to inform the board when I will be away from church. As I noted last month, I will be traveling to the UU Church in Cherry Hill (NJ) for an initial visit and meeting with the congregation I will serve following the end of my tenure with BUC. I will be away Thursday, April 25 – Monday, April 29: I’ll shift my sabbath day this week to Thursday, so that the two travel days (the 25th & 29th) will be sabbath days; the other 3 I will take as vacation. I also anticipate a 2-day, overnight trip to western Michigan on May 10-11. After these trips, I anticipate having 5 days of vacation remaining, as of next month’s board report.

Submitted in faith, Rev. Eric Posa

Birmingham Unitarian Church
 FY 23/24 MTD & YTD Financial Statements
 9 Months Ending - March 31, 2024

	F/(U)			F/(U)			Budget
	Actualx	Budgetx	Variance	Actual	Budget	Variance	
	MTD Mar-24	MTD Mar-24		FY 23/24 YTD Mar-24	FY 23/24 YTD Mar-24		
OTHER (INCOME) / EXPENSE							
FIDELITY ACCT. - realized (Inc)/Exp	0	0	0	(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	(1,684)	0	(1,684)	12,682	0	12,682	0
GENERAL ENDOW - unrealized (G)/L - change in acct val	(13,595)	0	(13,595)	(51,957)	0	(51,957)	0
MUSIC ENDOW - realized (Inc)/Exp	(137)	0	(137)	1,555	0	1,555	0
MUSIC ENDOW - unrealized (G)/L - change in acct value	(1,036)	0	(1,036)	(4,627)	0	(4,627)	0
GLEN ENDOW - realized (Inc)/Exp	(133)	0	(133)	1,464	0	1,464	0
GLEN ENDOW - unrealized (G)/L - change in acct value	(1,050)	0	(1,050)	(4,363)	0	(4,363)	0
TOTAL OTHER EXPENSE/(INCOME):	(17,634)	0	(17,634)	(45,437)	0	(45,437)	0
INCOME BEFORE CAPITAL CAMPAIGN '14	3,856	(13,927)	17,783	(6,376)	(71,659)	65,283	(83,514)
CAPITAL CAMPAIGN '14							
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	709	0	709	1,408	0	1,408	0
LEVEL ONE MNY MKT - INVESTMENT INCOME	0	0	0	4	0	4	0
	709	0	709	1,412	0	1,412	0
CAPITAL CAMPAIGN - NET INCOME / (LOSS)	709	0	709	1,612	0	1,612	0
NET INCOME / (LOSS)	4,564.59	(13,927)	18,492	(4,764.14)	(71,659)	66,895	(83,514)

Birmingham Unitarian Church
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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
	Mar-24	Mar-24		Mar-24	Mar-24		Jun-24
DETAIL OF OPERATING EXPENSES							
<u>DESIGNATED EXPENSES</u>							
MEMORIAL GLEN	0	0	0	0	0	0	1,500
PLATE COLLECTION	1,781	1,250	(531)	9,658	11,250	1,592	15,000
OTHER EXPENSE:	0	0	0	0	0	0	0
UUA & MidAmer. Membership	600	600	0	5,400	5,400	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	825	0	(825)	825	0	(825)	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	750	750	0	51,467	6,750	(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>3,956</u>	<u>2,600</u>	<u>(1,356)</u>	<u>67,350</u>	<u>23,900</u>	<u>(43,450)</u>	<u>33,500</u>
	8.1%	5.6%		13.2%	5.1%		5.3%
<u>RELIGIOUS EDUCATION EXPENSES</u>							
DRE - EXPENSES	3,163	3,230	67	28,507	29,066	559	38,754
DRE - RETIREMENT	150	150	0	900	1,350	450	1,800
RE ASSISTANT	0	50	50	169	450	281	600
OTHER	875	1,107	231	9,262	11,059	1,797	14,628
TOTAL RELIGIOUS EDUCATION:	<u>4,135</u>	<u>4,569</u>	<u>434</u>	<u>39,269</u>	<u>42,224</u>	<u>2,955</u>	<u>56,182</u>
	8.4%	9.9%		7.7%	8.9%		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
	Mar-24	Mar-24		Mar-24	Mar-24		Jun-24
DETAIL OF OPERATING EXPENSES (cont.)							
OFFICE/ FACILITIES STAFF EXPENSES							
MUSIC STAFF	7,229	6,877	(352)	63,892	60,692	(3,200)	81,323
CHURCH ADMIN	5,428	5,060	(368)	53,434	47,198	(6,236)	63,564
FINANCIAL ADMIN	500	500	0	4,500	4,625	125	6,125
BOOKKEEPER	2,227	2,227	(0)	20,047	20,044	(4)	26,725
COMMUNICATIONS	0	0	0	0	0	0	0
RENTAL COORDINATOR	0	0	0	0	0	0	0
JANITOR	912	1,077	164	6,604	9,689	3,085	12,919
TECH SUPPORT	120	100	(20)	1,035	900	(135)	1,200
SOCIAL JUSTICE	0	0	0	0	0	0	0
CONGREGATIONAL LIFE DIRECTOR	4,732	4,774	42	42,670	43,004	333	57,325
AV COORDINATOR	2,000	2,000	0	18,000	18,000	0	24,000
OTHER	25	155	130	125	1,145	1,020	1,500
TOTAL OFFICE / FACILITIES STAFF:	23,173	22,769	(404)	210,308	205,297	(5,011)	274,681
	47.2%	49.2%		41.4%	43.5%		43.4%
MINISTER EXPENSES							
SALARY	6,220	6,822	603	59,765	61,401	1,636	81,868
HOUSING	2,500	1,700	(800)	15,200	15,300	100	20,400
INSURANCES	3,290	176	(3,114)	8,085	1,583	(6,502)	2,110
RETIREMENT	405	426	21	1,917	3,835	1,917	5,113
SABBATICAL	0	426	426	(14,895)	3,835	18,730	5,113
OTHER	1,180	500	(680)	5,869	4,500	(1,369)	6,000
TOTAL MINISTER EXPENSES:	13,595	10,050	(3,545)	75,940	90,453	14,513	120,604
	27.7%	21.7%		14.9%	19.1%		19.1%
FELLOWSHIP / FUNDRAISING EXPENSES							
FELLOWSHIP	213	733	520	4,043	6,300	2,257	8,500
STEWARDSHIP	1,353	2,050	697	1,214	2,050	836	2,200
OTHER	0	0	0	0	3,000	3,000	3,000
TOTAL FELLOWSHIP / FUNDRAISING:	1,566	2,783	1,217	5,257	11,350	6,093	13,700
	3.2%	6.0%		1.0%	2.4%		2.2%

Birmingham Unitarian Church
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	F/(U)			F/(U)			Budget FYE Jun-24
	Actualx	Budgetx	Variance	Actual	Budget	Variance	
	MTD Mar-24	MTD Mar-24		FY 23/24 YTD Mar-24	FY 23/24 YTD Mar-24		
DETAIL OF OPERATING EXPENSES (cont.)							
FACILITY & OFFICE EXPENSES							
GENERAL BUILDING SUPPLIES	100	583	483	1,738	5,250	3,512	7,000
TRASH REMOVAL	258	217	(41)	2,147	1,950	(197)	2,600
CONSUMERS ENERGY	949	1,494	545	5,460	7,266	1,805	8,400
DTE CONSTELLATION	848	1,006	158	7,630	6,784	(846)	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	2,790	0	(2,790)	18,620	14,500	(4,120)	14,500
REPAIR & MAINTENANCE	4,658	4,800	142	39,297	45,700	6,403	62,600
PIANO TUNING/CARE	0	250	250	0	750	750	1,000
INTERIORS	0	0	0	0	0	0	0
ARBOR CARE	0	750	750	0	1,400	1,400	2,000
AED	440	0	(440)	440	300	(140)	300
INSURANCE	0	0	0	8,812	9,372	560	9,372
OTHER MUSIC	477	1,535	1,058	6,893	10,170	3,277	12,500
PAYROLL SERVICE	159	238	79	1,942	2,138	196	2,850
OFFICE SUPPLIES	139	250	111	1,891	2,250	359	3,000
POSTAGE	102	150	48	130	600	470	800
TELEPHONE	0	0	0	0	0	0	0
BANK SERVICE FEES	355	325	(30)	3,293	2,925	(368)	3,900
CREDIT CARD FEES	256	90	(166)	850	810	(40)	1,080
COPY COSTS	0	29	29	1	263	262	350
OFFICE EQUIPMENT RENTAL	673	667	(7)	4,382	6,000	1,618	8,000
OFFICE EQUIPMENT UPGRADE	0	0	0	5,909	2,500	(3,409)	2,500
INTERNET	0	375	375	3,923	3,375	(548)	4,500
LEADERSHIP DEVELOPMENT	0	75	75	140	375	235	500
ADVERTISING/PUBLICITY	29	0	(29)	122	200	78	200
WEBSITE / TECHNOLOGY	296	632	336	5,270	7,343	2,073	8,790
DENOMINATIONAL	0	0	0	0	0	0	0
SOCIAL JUSTICE	62	400	338	228	1,200	972	1,200
RENT EXPENSE	0	25	25	0	300	300	300
SUBJECTIVE SPENDING	0	225	225	4,742	675	(4,067)	900
SUNDAY MORNING	250	100	(150)	857	650	(207)	700
TOTAL FACILITY & OFFICE:	12,842	14,215	1,374	128,636	141,995	13,359	179,112
	26.2%	30.7%		25.3%	30.1%		28.3%

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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
	Mar-24	Mar-24		Mar-24	Mar-24		Jun-24
ASSETS:							
=====							
CURRENT ASSETS:							

CASH -							
GENERAL FUND - Huntington				34,085			
GENERAL FUND - Level One				0			
GENERAL FUND - 1st Merchants				24,130			
PETTY CASH				300			
MONEY MARKET - HUNTINGTON				90,059			
MONEY MARKET - LEVEL ONE				0			
MONEY MARKET - 1st Merchants				101,552			
MAMA'S COFFEE CASH ON HAND				373			
INVESTMENTS -							
FIDELITY				7,779			
GENERAL ENDOWMENT				608,723			
MUSIC ENDOWMENT				49,886			
MEMORIAL GLEN ENDOWMENT				46,996			
RECEIVABLES				0			
PREPAID EXPENSES				0			
TOTAL CURRENT ASSETS				<u>963,882</u>			
FIXED ASSETS				400,000			
ACCUMULATED DEPRECIATION				(121,691)			
NET FIXED ASSETS				<u>278,309</u>			
OTHER ASSETS -							
NEXT YEAR'S PLEDGES / TUITION				(32,472)			
TOTAL ASSETS				<u><u>1,209,719.70</u></u>			

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	Actualx	Budgetx	F/(U)	Actual	Budget	F/(U)	Budget
	MTD	MTD	Variance	FY 23/24 YTD	FY 23/24 YTD	Variance	FYE
	Mar-24	Mar-24		Mar-24	Mar-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				123,839			
SBA PPP LOAN				0			
L1 SHORT TERM				0			
L1 MORTGAGE - CURRENT				20,000			
TOTAL CURRENT LIABILITIES				<u>187,054</u>			
L1 MORTGAGE - LONG TERM				306,836			
OTHER LIABILITIES				0			
TOTAL LIABILITIES				<u>493,890</u>			
NET ASSETS:							
=====							
OPENING BALANCE - NET ASSETS				388,546			
UNRESTRICTED NET ASSETS				332,048			
YTD - CHANGE IN NET ASSETS				(4,764)			
TOTAL NET ASSETS:				<u>715,830</u>			
TOTAL LIABILITIES & NET ASSETS				<u><u>1,209,719.70</u></u>			