St. Paul’s Episcopal Church

145 Main Street

Southington, CT 06489

**VESTRY MEETING**

Minutes from November 11, 2023

**Voting Members Present:**

Rev. Helena Martin, Jennifer Hinckley, Mary Palinkos, Chris Marquis, Geoff Herman, Joseph Franco, Carol Langston, Angelo Troiano, Mike Richardson, Amy Cook, Neil Walker

**Voting Members Absent:** None

The meeting was called to order at 7:15. A quorum of the vestry was present.

**Spiritual Gathering:** Rev. Helena

Gratitude is a spiritual practice. Indigenous elders gave thanks continuously for their kindship with creation.

“I know the plans I have in mind for you…they are plans of peace, not disaster, to give you a future filled with hope.” Jeremiah 29:11

**Visitors Forum**: Patricia Leonard discussed moving to one service on Sunday mornings

Overview

* The two service model with Christian formation on Sunday mornings that St. Paul’s is based on the historical precedent of a full time priest. Due a shift in how the broader culture values attending church, this model is no longer sustainable. Consider:
  + Other commitments on Sunday mornings make it difficult for the youth to attend Sunday morning services.
  + There is a reduced number of parents attending services at St. Paul’s. When they attend, it is usually for a special event, to help others or to attend as a family.
  + The Covid pandemic has further reduced the number of people attending church services
  + Future church attendance will not rebound to what it was 10 years ago. 40% of Episcopal parishes in Connecticut are in transition or in the process of merging. A lot of the smaller parishes don’t have adult formation or Sunday school. Their model is ½ time for 3 Sundays per month
  + Although there are currently a number of retired priests doing supply duties, the number of supply clergy will be reduced shortly
* While it seems inevitable that St. Paul’s will be forced to move to one service, St. Paul’s still has a critical mass of people attending Sunday services, and before our numbers erode further, now is the time to consider consolidating the two services.
* The people who come to 8 AM are engaged and active members of the community in spite of their small numbers. They participate in Adult Formation, bell choir, and occasionally attended 10:15. They are faithful supporters of youth programs and fundraisers. And even though they are of the old model generation, they remain very active and filled with the Holy Spirit
* The fear of changing to one service may be greater than the actual change. There is also uncertainty and sadness at the diminished numbers of parishioners during the services and low attendance at Christian formation.
* There is more energy during the summer combined services
* Lay Worship Leaders and Lay Preachers find spiritual fulfillment in serving during Morning Prayer but it is disheartening to see so few parishioners attend these services. A lay preacher can spend hours preparing a sermon delivered to 3 or 4 people.
* One service will help remediate the shortage of acolytes and altar guild members

Alternatives:

* Change to one service during Morning Prayer only. The only difference between the 8 and 10:15 services on Morning Prayer Sundays is the form of intercessions which could be rotated to use alternating forms. There are two issues with this approach: 1) is it makes morning prayer seem optional compared to services with Eucharist, 2) parishioners will be confused about the varying times of church services.
* Try one service on for 6 months before making a commitment
* Try youth formation at different times, other than Sunday mornings and engage in interfaith programs to reduce the burden on the teachers
* Hold the 8am services in the chancel, instead of the main chapel. A lot of small churches like ours use the space differently for their 8am services to make it feel more cohesive with 5-15 people. The midweek Eucharist, which gathers in the chancel, sitting and standing around the altar to worship together, works well with the 8 regular attendees and could work with up to about 16 people. The pray ground would have to be moved to accommodate this.

Issues

* 8am parishioners will not go to a later, longer service
* Need to find a compromise on time, for example service at 10 or 10:15, Christian Formation at 9am
* The needs and character of the parishioners at 8am and 10:15am services are different. How can these differences addressed with just one service? Is alternating between Rite I and II, as is currently done during the summer, enough?
* How does the youth formation continue to gain momentum during this transition?

Rev. Helena made a motion for the vestry to call a special parish meeting to discuss combining the two services, survey the parish with the options and then have the vestry decide based on parishioner response. Joe Franco seconded. Due to time constraints, the motion was amended as follows: the discussion with the parish will occur during the Annual Meeting on January 21, 2024. Joseph Franco seconded. The **motion passed** with one opposed.

**October 2023 Minutes**:

Joe Franco made a motion to accept the amended October minutes. Mike Richardson seconded. The **motion passed** unanimously.

**Treasurer Report**: Angelo Troiano

* See Appendix A Statement of Financial Position
* Summary of October 2023:
  + 2023 Mission Trip receipts have been reconciled. The trip went over budget by $410.46, which was covered by the balance in the J2A account. The J2A account, minus the additional $410.46, has a balance of $14,589.54
  + A separate line item was inserted in the Cash Analysis spreadsheet, for the 2024 Pilgrimage Trip, starting with a balance of $8,813.
  + Financial Review is complete and has been sent to the Diocese.
  + 2024 budget - still awaiting 2024 number from a number of committees. October 15th deadline. Two Budget & Finance meetings have been scheduled
  + As of October 1, PerfectTemp (our HVAC service provider) is increasing the service agreement cost to $476.00/ year. It has been $312.00/year since 2001. Expecting 4%/year increase going forward
  + YTD Pledge totals (Current Year/Prior Year/Plate) are $8.3k less than budgeted.
  + Our YTD Net Operating Revenue is $4.5k more than budgeted due to the higher than budgeted non-pledge totals, higher than budgeted investment income, and lower than budgeted expenses.
  + Our YTD Net Revenue is $21.5k less than budgeted, due to a $26K net non-operating revenue.
* Mary Palinkos made a motion to accept the October Treasurer’s Report. Chris Marquis seconded. The **motion passed** unanimously
* Refer to Appendix B, Cash Analysis. As of 10/31/23, there is $ 237,202.19 of unrestricted cash in the checking account. Given that St. Paul’s needs to keep 2-3 months of cash in the bank in case of emergency (around $60,000), can some of the excess money be invested?
  + Webster Bank has a 9 month CD yielding 5.5%
  + Allocate some of our cash into short term, low risk investments, like 3mo/6mo/9mo. Chris Marquis to research
  + Avoid putting the money into D&B accounts, where the diocese will monitor how the money will be used

**Rev. Helena Report:**

* Stewardship update
  + 33 pledges so far for a total pledge of $70,000
  + 2023 there were 63 pledges with a total pledge of $140,000
* On hiring a new sexton:
  + Amy left in September. Hinckley’s have been handling most of the cleaning since then.
  + On hiring Janitize to perform the sexton’s duties:
    - a locally owned janitorial service
    - would cost the same amount as hiring a sexton about $450/month
    - We buy supplies. They would bring their own equipment
    - Cleaning will be of a higher quality than with a sexton
    - Will clean kitchen
    - Janitize will perform a background check on any employee that is cleaning St. Paul’s
    - One year commitment
    - Tabled by Joe Franco and seconded by Chris Marquis until St. Paul’s can determine if there are other local companies that can provide the same service
* On hiring a bookkeeper:
  + Angelo will remain treasurer for one more year
  + Will need an assistant treasurer as Don Mueller is stepping down
  + The assistant treasurer is the bookkeeper. Generates the monthly financial reports given to the vestry, provides numbers for the annual audit, monitors unrealized gains in investments
  + It is common practice in other churches to employ a bookkeeper and doing so would bring St. Paul’s into best practices
  + Hourly rate for a bookkeeper is $40/hour for Episcopal Churches, 5 hours per week for a total of $10,000 for the year.
  + Would come in person to St. Paul’s.
  + Would be a 1099 employee
  + Reports to the treasurer, not to the priest

**Committee Reports:**

* Christian Formation:
  + Rev. Helena will convene a hiring committee for the Youth Formation Director
  + Considering having the middle and high school classes meet with a combined youth group in town with 3 or 4 other churches. Not a critical mass of middle schoolers at St. Paul’s. Need a larger group. Will talk to St. Paul’s parents and teachers of middle schoolers and high schoolers to gauge interest.
* Parish Care will be performing Christmas Eve visits
* Buildings and Grounds - new snow plow contract with Total Maintenance. They won’t charge extra for over 60” snow fall. Also the contract is on a per snow fall basis, not a fixed annual amount.

**Celebrations:**

* Chris Marquis entering last semester of grad school
* Rev. Helena got her Covid vaccine
* Mike Richardson is retiring in May, 2024
* Jen Hickley’s second wedding anniversary

**Closing Prayer** – Mary Palinkos

Mike Richardson volunteered to lead the closing prayer in December

Minutes Submitted by:

# Neil WalkerAppendix A – Statement of Financial Position

|  |  |  |
| --- | --- | --- |
|  | **Total** | |
|  | **As of Oct 31, 2023** | **As of Oct 31, 2022 (PY)** |
| **ASSETS** |  |  |
| **Current Assets** |  |  |
| **Bank Accounts** |  |  |
| **1100 Cash in Bank** | $0.00 | $0.00 |
| **1101 Main Checking Acct TDB** | $274,432.32 | $148,572.93 |
| **1102 Rector's Discret Fund Acct** | $1,759.03 | $3,762.16 |
| **1103 Paypal Account** | $0.00 | $0.00 |
| **Total 1100 Cash in Bank** | **$276,191.35** | **$152,335.09** |
| **1160 Intercompany Cash Accounts** |  |  |
| **1161 Due to Operating Cash from RDF** | $0.00 | $0.00 |
| **1162 Due to RDF from Operating Cash** | ($900.00) | $0.00 |
| **Total 1160 Intercompany Cash Accounts** | **($900.00)** | **$0.00** |
| **1200 Invested Funds** |  |  |
| **1201 D&B Mem Scholarship Fund-4701** | $17,456.70 | $15,922.01 |
| **1202 D&B Housing Fund-4584** | $362,721.83 | $334,584.22 |
| **1203 D&B General Fund 4587** | $236,784.88 | $218,530.11 |
| **1204 D&B Edick ChEdFund-4597** | $145,640.29 | $133,187.59 |
| **1205 D&B Helen Edick 4626** | $73,071.78 | $67,430.66 |
| **1206 D&B Memorial Garden-4671** | $88,359.90 | $79,341.88 |
| **Total 1200 Invested Funds** | **$924,035.38** | **$848,996.47** |
| **Total Bank Accounts** | **$1,199,326.73** | **$1,001,331.56** |
| **Other Current Assets** |  |  |
| **1170 Due to Cash from Investments** |  |  |
| **1171 Due to Cash from Mem Scholarship Fund (4701)** | $500.00 | $500.00 |
| **1172 Due to Cash from Clergy Housing Fund (4584)** | ($4,239.75) | ($4,239.75) |
| **1173 Due to Cash from General Fund (4587** | $0.00 | $0.00 |
| **1175 Due to Cash from Helen Edict Fund (4626)** | ($63.45) | ($63.45) |
| **1176 Due to Cash from Mem Garden Fund (4671)** | $7,152.41 | $7,152.41 |
| **Total 1170 Due to Cash from Investments** | **$3,349.21** | **$3,349.21** |
| **1270 Due to Investment Funds from Cash** |  |  |
| **1271 Due to Memorial Scholarship Fund from Cash** | ($500.00) | ($500.00) |
| **1272 Due to Clergy Housing Fund from Cash** | $4,239.75 | $4,239.75 |
| **1273 Due to General Fund from Cash** | $0.00 | $0.00 |
| **1275 Due to Helen Edict Fund from Cash** | $63.45 | $63.45 |
| **1276 Due to Memorial Garden Fund from Cash** | ($7,152.41) | ($7,152.41) |
| **Total 1270 Due to Investment Funds from Cash** | **($3,349.21)** | **($3,349.21)** |
| **1301 Advance to Payroll Co** | $0.00 | $0.00 |
| **1302 Prepaid Expense** | $0.00 | $0.00 |
| **1303 Insurance Receivable** | ($2,402.36) | $0.00 |
| **1304 Miscellaneous Receivables** | ($66.00) | $0.00 |
| **Total Other Current Assets** | **($2,468.36)** | **$0.00** |
| **Total Current Assets** | **$1,196,858.37** | **$1,001,331.56** |
| **Fixed Assets** |  |  |
| **1400 Fixed Asset Cost** |  |  |
| **1401 Building** | $387,800.00 | $387,800.00 |
| **1402 Building Improvements** | $473,926.66 | $473,926.66 |
| **1403 Furniture & Fixtures** | $52,549.87 | $52,549.87 |
| **1404 Land Impr-Common Good Garden** | $0.00 | $0.00 |
| **1405 Land Impr - Memorial Garden** | $13,723.00 | $13,723.00 |
| **Total 1400 Fixed Asset Cost** | **$927,999.53** | **$927,999.53** |
| **1410 Accumulated Depreciation** |  |  |
| **1411 Building Depreciation** | ($387,800.00) | ($387,800.00) |
| **1412 Depreciation-Blgd Improv** | ($399,997.00) | ($391,746.00) |
| **1413 Depreciation-Furniture & Fixtur** | ($52,492.91) | ($51,908.91) |
| **1414 Depreciation - Land Impr** | $0.00 | $0.00 |
| **1415 A/D - Land Impr Memorial Garden** | ($2,474.00) | ($1,559.00) |
| **Total 1410 Accumulated Depreciation** | **($842,763.91)** | **($833,013.91)** |
| **1450 Land** | $333,800.00 | $333,800.00 |
| **Total Fixed Assets** | **$419,035.62** | **$428,785.62** |
| **Other Assets** |  |  |
| **1500 Construction in Progress** |  |  |
| **1501 Stained Glass Window Restoration** | $0.00 | $0.00 |
| **1502 Repairs -Lengthen Life of Church** | $0.00 | $0.00 |
| **Total 1500 Construction in Progress** | **$0.00** | **$0.00** |
| **1600 Ernest E Brook Perpetual Trust** | $858,525.39 | $858,525.39 |
| **Total Other Assets** | **$858,525.39** | **$858,525.39** |
| **TOTAL ASSETS** | **$2,474,419.38** | **$2,288,642.57** |
| **LIABILITIES AND EQUITY** |  |  |
| **Liabilities** |  |  |
| **Current Liabilities** |  |  |
| **Other Current Liabilities** |  |  |
| **2000 Payroll Liabilities** | $0.00 | $0.00 |
| **403B Clergy-2** | $0.00 | $0.00 |
| **Amount paid to YALE and reimbursement to Rev. Helena** | $6,862.00 |  |
| **CPFML on HSG Allowance** | $64.52 | $64.52 |
| **CT Income Tax** | $117.88 | $98.25 |
| **CT Paid Family and Medical Leave** | $13.48 | $14.07 |
| **CT Paid Leave** | $413.22 | $243.18 |
| **Federal Taxes (941/944)** | $232.40 | $353.34 |
| **Medical Insurance Employee Portion** | $3,668.00 |  |
| **Total 2000 Payroll Liabilities** | **$11,371.50** | **$773.36** |
| **2110 Receipt for Subsequent Year Pledge** | $0.00 | $0.00 |
| **2200 Funds Held For Others** |  |  |
| **2206 Funds due to BSOA** | $0.00 | $0.00 |
| **Total 2200 Funds Held For Others** | **$0.00** | **$0.00** |
| **Direct Deposit Payable** | $0.00 | $0.00 |
| **Repayment** |  |  |
| **August Premium Repayment (Separated over 9 pay periods)** | $815.12 |  |
| **Total Repayment** | **$815.12** | **$0.00** |
| **Total Other Current Liabilities** | **$12,186.62** | **$773.36** |
| **Total Current Liabilities** | **$12,186.62** | **$773.36** |
| **Total Liabilities** | **$12,186.62** | **$773.36** |
| **Equity** |  |  |
| **3100 Opening Bal Equity** | $392,187.00 | $392,187.00 |
| **3200 Retained Earnings** | $2,030,517.60 | $2,108,844.95 |
| **Net Revenue** | $39,528.16 | ($213,162.74) |
| **Total Equity** | **$2,462,232.76** | **$2,287,869.21** |
| **TOTAL LIABILITIES AND EQUITY** | **$2,474,419.38** | **$2,288,642.57** |
|  |  |  |

# Neil WalkerAppendix B – Cash Analysis

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 7/31/2023 | 8/31/2023 | 9/30/2023 | 10/31/2023 |
|  |  |  |  |  |
| Total Cash in Checking Account | 267,495.75 | 259,858.49 | 271,424.67 | 274,432.32 |
|  |  |  |  |  |
| Memorial Fund | 3,994.86 | 4,044.86 | 5,319.86 | 5,319.86 |
| Womens Retreat | 7 | 7 | 7 | 7 |
| J2A | 23,813.18 | 23,813.18 | 14,589.54 | 14,589.54 |
| 2024 Pilgrimage Trip |  |  | 8,813.18 | 11,348.18 |
| 2023 Mission Trip | 1,914.08 | -410.46 | 0 | 0 |
| Youth Education | 163.5 | 163.5 | 163.5 | 163.5 |
| BSOA | 0 | 0 | 0 | 0 |
| Rise Against Hunger | 905.53 | 905.53 | 957.53 | 1056.53 |
| 20's and 30's Ministry | 2,262.27 | 2,262.27 | 2,030.12 | 1,813.25 |
| Tree Fund | 1,048.00 | 1,048.00 | 1,048.00 | 1,048.00 |
| Memorial Scholarship Fund | 1,180.00 | 1,180.00 | 1,280.00 | 1,430.00 |
| Memorial Garden Fund | 174.27 | 204.27 | 454.27 | 454.27 |
|  |  |  |  |  |
| Total Restricted Cash | 35,462.69 | 30,360.32 | 34,663.00 | 37,230.13 |
|  |  |  |  |  |
| Total Unrestricted Cash | 232,566.35 | 229,498.17 | 236,761.67 | 237,202.19 |
|  |  |  |  |  |
| Net Unrestricted Cash | 232,566.35 | 229,498.17 | 236,761.67 | 237,202.19 |