



The vestry was called to order at 7:15 pm, once a quorum (2/3) was present.

**Attendance**

Duncan Allen	X	Nardin Baker	X	Joe Barr	X	David Carnahan	
Kimberly Conrad	X	Denise DeGroff	X	Janet Haines	X	Tim Lysaght	X
Nicholas Morris-Kliment	X	Jeff Murphy	X	Stefano Migliuolo	X	Scottie Miller	X
Michael Niden	X	Patty Smith	X	Phil Trussell	X	Martin Walter	X
Linnea Wren	X						

**Christian Formation**

We read Evening Prayer from the Prayer Book, which included Psalm 4, ending with a prayer of St. Chrysostom on page 126. We also read a lesson from book 1 of Haggai.

**Information**

Meeting Leader: Joe Barr

Time Keeper: Kim Conrad

• **Vestry Meeting Norms**

We reviewed the vestry meeting norms from March 2018. Those norms in black were shared at the retreat. Those norms in red were being reviewed for first time. The following was noted:

- i) Regarding Start & End on time: Permission must be obtained to extend the vestry meeting if it is going to run overtime.
- ii) We decided to combine “All voices will be heard” with “respect one another”.
- iii) We need to have a consistent format for capturing parking lot items.

• **Rector’s Thoughts on Mission**

Nick spoke with a colleague from Trinity of Boston who relayed that his congregation seemed to have lost sight of their mission. When churches lose sight of their mission, they worry excessively about money. If we really take our mission to heart — Loving God and neighbor as Jesus teaches— then concerns about money will assume their appropriate place. Nick went on to emphasize that our mission, Christ Church’s mission, should be kept in the forefront of our minds. Nick and Scottie have been working Christ Church’s mission into Sunday services. Christ Church mission is: Loving G-d and neighbor as Jesus teaches.

• **Worship**

Reaching out and providing different services seems to be having a positive impact on our Sunday attendance. The average Sunday attendance has increased from 116 (average over the 2017 calendar



year) to 130 (average year-to-date for 2018 calendar year). Others reported seeing previous members returning to the church.

- **Organ**

We have received a visit from each of the three organ builders we contracted with. We have received one concrete proposal from Thomas-Allen to recondition the pipes for \$875K – \$925K. We are still waiting to hear from the other two builders. The last major organ work was performed in 1997. Digital components were taken care of at that time. All leather pieces are 75 years old.

- **Haiti**

A trip is planned for August 8<sup>th</sup> – 14<sup>th</sup>. Need to be 18+ years old to go.

- **Expressions**

Negotiations are ongoing. Lease term ends on June 30, 2018. We have presented them with a proposal regarding their requested improvements. Christ Church is negotiating in good faith. Motion to begin advertising the space no later than April 30<sup>th</sup> unless a deal is imminent was proposed, seconded, and approved.

## Discussion

- **Hospitality/Newcomer**

Kim Lysaght is heading up the Hospitality/Newcomer Committee. The goal of this committee is to bring in new members and preserve the happiness of existing members. Kim will be coming to the next vestry meeting to discuss hospitality. In the interim, the next Hospitality Committee meeting will be held on May 9<sup>th</sup> at 7:00 PM. Vestry members are encouraged to attend that meeting as they are able. Nick will send out an email reminder.

- **Stewardship**

We need to start a committee on this. This was the vestry's number two priority after hospitality. The new stewardship committee needs to be multi-generational. We need someone other than the rector to run this committee's operations, i.e. schedule meetings, pledge sessions, decide what needs to be printed in the Visitor, etc. This committee should be setup prior to summer. Denise and Jeff volunteered to meet with Nick to brainstorm how we can get this committee up and running.

- **Treasurer's Report**

Treasurer reviewed 2018 first quarter Treasurer's report, in Appendix A. Things are where we expected them to be; revenue is "yellow flagged" and expenses are running a little over. Please see attached. Treasurer noted that there is nothing too alarming and we have been in this position early in the year, in prior years. We have two major fund raising events coming up: (1) the yard sale in May and (2) the holiday sale in December.

- **Vestry Response to '15 and '16 Audit reports**

Vestry approved the responses to the 2015 and 2016 Audit reports. Please see attached, as Appendix B.

- **Parking lot**



It was suggested and agreed upon that the format for “parking lot” issues would be the same as that used in minutes.

Date	Issue	Date	Issue	Date	Issue	Date	Issue
9/17	Elder act. L.W.	10/20	Stained glass lighting DC				
9/17	Stucco Property Committee						
12/2018	Online sermons						



Appendix A: treasurer's report

Christ Episcopal Church, Needham MA  
Treasurer's Report – First Quarter of Calendar 2018

Operations

As of the end of March 2018, total operating revenues were \$88,252 or 78.6 percent of the forecast for the first quarter of 2018. Operating expenses were \$147,060 or 93.9 percent of the quarterly forecast. The transfer of the first quarterly operating draw of endowment earnings for 2018, in the amount of \$15,288, had not been completed by March 31, 2018, and is not included in the revenues for the quarter. Adjusting for that, revenues would have been at 91.0 percent of forecast.

The results by operating budget line item may be found on the reverse of this page. Items worthy of note include:

- The pledge and regular support income line item is at only 78.6 percent of forecast, something of a dip from January's good start on the year. Part of the difference is that Easter fell on April 1. Easter was a bit over forecast, so that adding a week to the analysis period to include it, I have estimated pledge and regular support to be 80.4 percent of forecast on that basis. It is still too early in the year to try to revise the end-of-year forecast, but early signs are that we should consider the possibility that we might not attain the budget amount by year's end.
- There are a few operating expense items that are almost certain to overrun by year's end, given the final computations of diocesan compensation requirements and a price increase from our florist.

Outlook

Overall, things are tracking reasonably well against the budget, allowing for the actual payments made on each account, and there is no indication of a significant change on the expense side. We have submitted an application to the diocese's Congregational Development grant program which might defray some of the costs for music at the 5:30 pm service.

On the revenue side, we are planning a spring 'garage sale' fundraiser. Our congregation continues to be generous, and our pledging base is solid. We do need to be mindful of opportunities to realize the growth that we are anticipating.

Vestry Actions

Vestry needs to approve a response to the diocesan auditor's comments for 2015 and 2016, provided under separate cover.

Vestry needs to endorse the 2017 parochial report.

Respectfully submitted,

Duncan W. Allen, P.E.  
Treasurer



2018 Treasurer's Report First Quarter	2018 Budget	2018 Actual	Actual - Budget	Actual/ Budget	2018 Annual Budget	Projected 2018 Year End	Difference	Manager (voucher)
<b>Revenue :</b>								
<b>Offerings</b>								
Pledge Income and Regular Support	\$ 112,351	\$ 88,252	\$ (24,099)	78.6%	\$ 397,500	\$ 397,500	\$ -	#N/A
Loose Plate	\$ 1,524	\$ 1,747	\$ 223	114.6%	\$ 5,168	\$ 5,168	\$ -	#N/A
Christmas & Easter Offerings	\$ 200	\$ 245	\$ 45	122.5%	\$ 5,200	\$ 5,200	\$ -	#N/A
Donations/Gifts	\$ 849	\$ 8,868	\$ 8,019	1044.5%	\$ 10,600	\$ 10,600	\$ -	#N/A
Fund Raising Events	\$ -	\$ 20	\$ 20	#N/A	\$ 12,500	\$ 12,500	\$ -	#N/A
<b>Investment Income</b>								
Facility Rental Income	\$ 22,271	\$ 24,320	\$ 2,049	109.2%	\$ 95,000	\$ 95,000	\$ -	#N/A
Endowment Income	\$ 15,288	\$ -	\$ (15,288)	0.0%	\$ 61,155	\$ 61,155	\$ -	#N/A
<b>Total Operating Revenue</b>	<b>\$ 152,483</b>	<b>\$ 123,452</b>	<b>\$ (29,031)</b>	<b>81.0%</b>	<b>\$ 587,123</b>	<b>\$ 587,123</b>	<b>\$ -</b>	
		\$ 0.9099						
<b>Expense :</b>								
<b>Operations &amp; Education</b>								
Child Care	\$ 510	\$ 906	\$ 396	177.6%	\$ 2,208	\$ 3,000	\$ 792	clergy
Family Ministries	\$ 314	\$ 154	\$ (160)	49.0%	\$ 1,800	\$ 1,800	\$ -	clergy
Adult Education	\$ 45	\$ -	\$ (45)	0.0%	\$ 150	\$ 150	\$ -	clergy
Holy Grounds	\$ 174	\$ 202	\$ 28	116.1%	\$ 700	\$ 700	\$ -	clergy
Music	\$ 2,961	\$ 3,949	\$ 988	133.4%	\$ 13,000	\$ 13,000	\$ -	P. Goody
Office Supplies & Expense	\$ 2,303	\$ 1,186	\$ (1,117)	51.5%	\$ 6,500	\$ 6,500	\$ -	K. Ganz
Vestry	\$ 750	\$ 600	\$ (150)	80.0%	\$ 750	\$ 600	\$ (150)	J. Barr
Safe Church			\$ -	#N/A			\$ -	
Postage	\$ 547	\$ 398	\$ (149)	72.8%	\$ 1,650	\$ 1,650	\$ -	K. Ganz
Stewardship & Planned Giving	\$ -	\$ -	\$ -	#N/A	\$ 500	\$ 500	\$ -	C. Conrad
Telephone	\$ 661	\$ 601	\$ (60)	90.9%	\$ 2,650	\$ 2,650	\$ -	K. Ganz
Travel	\$ 1,050	\$ 350	\$ (700)	33.3%	\$ 4,200	\$ 5,400	\$ 1,200	M. Badejo
Treasurer	\$ 5,450	\$ 2,715	\$ (2,735)	49.8%	\$ 17,500	\$ 17,500	\$ -	D. Allen
Worship	\$ 770	\$ 829	\$ 59	107.7%	\$ 2,750	\$ 2,750	\$ -	clergy
Altar Guild	\$ 61	\$ -	\$ (61)	0.0%	\$ 500	\$ 500	\$ -	B. Brauley
Flowers	\$ -	\$ 65	\$ 65	#N/A	\$ -	\$ 700	\$ 700	K. Ganz
Technology	\$ 726	\$ 125	\$ (601)	17.2%	\$ 2,750	\$ 2,750	\$ -	T. Lysaght
Communications	\$ 186	\$ -	\$ (186)	0.0%	\$ 1,250	\$ 1,250	\$ -	clergy
Fellowship	\$ 45	\$ 149	\$ 104	331.1%	\$ 1,400	\$ 1,400	\$ -	clergy
<b>Outreach*</b>								
Community Concerns	\$ -	\$ -	\$ -	#N/A	\$ 7,000	\$ 7,000	\$ -	C. Raddy
Parish Partnership	\$ 1,292	\$ 1,292	\$ -	100.0%	\$ 3,876	\$ 3,876	\$ -	B. Murphy
<b>Payroll/ Taxes/ Insurance/ Pension</b>								
Payroll Expense	\$ 74,619	\$ 73,887	\$ (732)	99.0%	\$ 275,900	\$ 276,400	\$ 500	M. Badejo
Taxes - Payroll	\$ 2,556	\$ 2,696	\$ 140	105.5%	\$ 9,720	\$ 9,720	\$ -	M. Badejo
Insurance - Health	\$ 6,390	\$ 9,331	\$ 2,941	146.0%	\$ 25,560	\$ 25,560	\$ -	M. Badejo
Church Pension Premiums	\$ 9,687	\$ 7,413	\$ (2,274)	76.5%	\$ 38,750	\$ 38,750	\$ -	M. Badejo
Continuing Education (Clergy)	\$ 624	\$ -	\$ (624)	0.0%	\$ 2,500	\$ 2,500	\$ -	M. Badejo
<b>Property Improvements &amp; Maintenance</b>								
Building Repairs	\$ 1,546	\$ 7,143	\$ 5,597	462.0%	\$ 17,500	\$ 17,500	\$ -	T. Lysaght
Building Maintenance	\$ 2,740	\$ 3,876	\$ 1,136	141.5%	\$ 18,750	\$ 18,750	\$ -	T. Lysaght
Grounds	\$ 2,650	\$ 1,080	\$ (1,570)	40.8%	\$ 13,000	\$ 13,000	\$ -	T. Lysaght
Building Supplies	\$ 994	\$ 1,461	\$ 467	147.0%	\$ 3,800	\$ 3,800	\$ -	T. Lysaght
Cleaning Service	\$ 4,875	\$ 1,731	\$ (3,144)	35.5%	\$ 19,500	\$ 19,500	\$ -	T. Lysaght
Electricity	\$ 1,076	\$ -	\$ (1,076)	0.0%	\$ 4,000	\$ 4,000	\$ -	T. Lysaght
Heat (fuel - oil & gas)	\$ 5,578	\$ 5,069	\$ (509)	90.9%	\$ 12,250	\$ 12,250	\$ -	T. Lysaght
Insurance - General	\$ 6,000	\$ -	\$ (6,000)	0.0%	\$ 24,000	\$ 24,000	\$ -	T. Lysaght
Copier	\$ 1,285	\$ 1,454	\$ 169	113.2%	\$ 5,200	\$ 5,200	\$ -	K. Ganz
Sewer & Water	\$ 505	\$ 865	\$ 360	171.3%	\$ 4,200	\$ 4,200	\$ -	T. Lysaght
Repay Diocesan Green Loan	\$ 690	\$ 690	\$ -	100.0%	\$ 5,531	\$ 5,531	\$ -	M. Badejo
<b>Diocesan Assessment</b>								
Diocesan Assessment	\$ 16,973	\$ 16,843	\$ (130)	99.2%	\$ 67,895	\$ 67,895	\$ -	D. Allen
<b>Sub-Total Expense</b>	<b>\$ 156,633</b>	<b>\$ 147,060</b>	<b>\$ (9,573)</b>	<b>93.9%</b>	<b>\$ 619,190</b>	<b>\$ 622,232</b>	<b>\$ 3,042</b>	
Contingency	\$ -	\$ -	\$ -	#N/A	\$ 3,867	\$ 3,867	\$ -	Vestry
<b>Total Operating Expense</b>	<b>\$ 156,633</b>	<b>\$ 147,060</b>	<b>\$ (9,573)</b>	<b>93.9%</b>	<b>\$ 623,057</b>	<b>\$ 626,099</b>	<b>\$ 3,042</b>	
<b>Operating Surplus (Deficit)</b>	<b>\$ (4,150)</b>	<b>\$ (23,608)</b>	<b>\$ (19,458)</b>		<b>\$ (35,934)</b>	<b>\$ (38,976)</b>	<b>\$ (3,042)</b>	



Appendix B: Responses to diocesan auditor’s combined 2015 and 2016 findings

Items	Recommendation	Vestry Response
4c, d, e & n	All receipts be submitted to the treasurer for all purchases using church credit cards	The financial team believes that exceptions to established procedures are very infrequent. The Vestry directed the Treasurer and bookkeeper to exercise increased vigilance in this regard, with the understanding that this may make it infeasible to make rapid turnarounds on urgent or unforeseen requests.
4c, d, e & n	All requests for reimbursement and all invoices to be paid are properly authorized	
4c, d, e & n	No one authorizes disbursement of funds for himself	
4c, d, e & n	All paperwork be submitted with requests for payment of disbursement	
4n	the procedures related to approval of journal entries be corrected, reviewed, and documented in light of the addition of Assistant Treasurer and a bookkeeper	The present financial team has <i>not</i> been increased as suggested in the audit report, and resources are not available to expand its activities. The office of Assistant Treasurer has been established for some time, and is a volunteer position chiefly responsible for managing the counting of Sunday offerings. The bookkeeper position is exactly the same as the previous Comptroller position, and is therefore also not a staff addition. We are not planning to devote resources to changing or documenting procedures for journal entries in 2018.
7b & c and 3t & b	As in the previous versions of this audit...it is recommended that the Investment Committee make its meeting minutes available for the next audit and provide evidence of account reconciliation	The Vestry directed the Investment Committee to keep and provide minutes of its meetings. The investment returns of the two accounts in question (DIT and PWA) are now balanced and are reported in the current investment committee reports.
7b & c and 3t & b	Deeds, agreements with donor, and vestry minutes containing vestry restrictions...be reviewed by the vestry to assure donors' wishes are followed.	The treasurer and Investment Committee have formed a committee to organize and baseline this information in 2018. The Vestry has plans to have a task force to perform a review on an annual basis starting in 2019.
8a & 8b	the church complete its inventory list of its most valuable assets...include[ing] estimated date of purchase and replacement value	This is a recurring comment, which Vestry has not found the resources to perform in prior year. The Vestry intends to address this in 2018.
9e	the vestry vote on the housing allowance [for each clergy person] as soon as possible after an offer is accepted, and then at or near the beginning of each fiscal year.	The Vestry directed the Rector and Wardens to bring this information before Vestry at its January meetings.