

# ST. PAUL'S EPISCOPAL CHURCH

310 Elizabeth Street, Maumee, Ohio 43537 | 419.893.3381 | www.stpaulsmaumee.org

## Final Vestry Minutes April 21, 2020

Present (remote via Zoom video conference): Paul Board, Jennifer Elliott, Jaimie Deye, Jim Dorton, Will Finnegan, Tom Weeks, Deno Music, Mark Christophono, Jonathan Ashton, Jerry Martz, Adriana McNally, Jen Hoelzer and Carol Sachs

Excused:

Paul opened with prayer at 7:02 followed by informal dialogue.

**Motion to accept minutes was made by Deno Music and seconded by Will Finnegan. No further discussion. Passed unanimously.**

### I. Rector's Report

- a. COVID – The discussion is a “catch all” for everything that is going on in our new circumstances, e.g. web site stats giving us a feel for new level of our community engagement. Also note that there is no youth group or children involvement despite creative efforts. God's manifestation of 'church' in these times is challenged in that we are 1.) a sacramental church necessitating physical presence and 2.) we value nurturing and maintaining relationships with each other and God. In that vein, will vestry want to engage in phoning parishioners once again? Jennifer and Paul created a script which we reviewed together. Paul will provide talking points following the meeting, focused on nurturing our body in Christ with personal communications, small group virtual gatherings, phone calls or web-based initiatives. Suggested that we call the same group of parishioners which all agreed to do. Jennifer has additional ideas to redefine her mission which she shared in the vestry agenda and will be fleshed out further in the near future.
- b. Paul is planning a letter to our parish, with a general update on key topics, including having received a loan of nearly \$60,000 (which can become a grant) and advising all of the semi-annual parish meeting being rescheduled, possibly to August.
- c. PPP loan – CARES Act provided Payroll Protection Act funds through SBA, designed to cover 8 weeks of payroll and related expenses, then entities may apply to have loan forgiven, assuming all requirements have been met. Funds arrived this past Saturday. We will track disbursements to comply. We have stable funding for the next 8 weeks. Relieves some pressure from Operating Endowment transfers. It's highly likely that we can comply to meet the loan forgiveness criteria. Paul noted that pledges are actually ahead of plan with some family units paying in advance. Prepayment obviously will affect future cash flows, but we will monitor pledge income.
- d. Semiannual meeting is being postponed; however, vestry will need to continue to discuss budgets and engage the parish on financial status and a planned budget update.

### II. Sr. Warden's Report

- a. Update on an Operating Endowment Spending Cap: Jonathan has spoken several times with Chancellor Bill Heywood about the floor proposal from the Annual Meeting which sought to have Vestry enact a restriction on the amount that can be transferred from the Operating Endowment to balance the church's budget. One specific purpose of the Operating Endowment is to balance the church's budget. For this reason, it could thwart the intent of the Operating Endowment to place a restriction on the funds which the donor did not include. The Vestry, pre-COVID-19, worked to

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close the budget gap and had succeeded in drafting a budget which would have included a sustainable draw on the Operating Endowment. It is important for Vestry to act as stewards of the church's endowments while also maintaining the church's important ministries and the draft budget would have struck an appropriate balance.

- b. The budget discussion continued to change post-COVID-19 and now Vestry will likely pass a full budget for 2020 which anticipates a potential surplus. The surplus is possible due in large part to increased pledges and gifts from the parish, lower expenses, and a forgivable loan from the federal government in connection with the pandemic. The surplus budget, which will replace the interim budget passed by the parish at the Annual Meeting, puts the church in a position going forward to pass budgets which will hopefully be limited to sustainable transfers from the Operating Endowment.

III. Jr. Warden's Report - No updates on vestry nominating committee.

IV. Treasurer's Report -

- a. Finance Report – Note that \$60,000 was transferred in April from the Operating Endowment that is not reflected on the March statements.
- b. Also, Mark noted that EWP salaries were \$3,000 over budget and Paul will investigate.
- c. The diocese agreed to limit the 2019 audit to a 'review and control' (not a full) audit under the COVID circumstances. Our auditors (GBQ Partners LLC) have released us from a full audit contractual obligation at a budgeted cost of \$11,000 in context of COVID (per the enclosed email). A 'review only' of statements audit, with a corresponding report, would only be \$7,500. Paul is clear that we will not attend a convention in person in November, given COVID circumstances, but may attend a virtual convention. Paul proposed doing the review of statements only this year, but not the "controls" aspect, and proceeding to a full audit of 2020.

**Motion to accept quote to be advised for a 'review only' statement audit at \$7,500 instead of a full \$11,000 audit was made by Mark Christophono and seconded by Jim Dorton. Passed unanimously.**

**Motion to accept the finance report was made by Tom Weeks and Jaimie Deye seconded. No further discussion. Passed unanimously.**

V. Committee Reports

a. Vestry

- i. Stewardship – Mentioned Todd's letter of last week to check-in and remind all of the importance of their pledges.
- ii. Insurance—no report
- iii. Christ Forward>> - no report
- iv. Human Resources— We will need to follow-up on staffing considerations and set a time frame for discussion in light of the PPP loan.
- v. Building and Grounds
  1. Problem with parish hall floor buckling potentially due to moisture by men's bathroom, possible flush valve issue. No quote yet, but one will be secured.
  2. Gardening remains a need, but COVID-19 limits persons, and endowment money from the Kenneth Tigges fund can be used.

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**Motion to allow Jane to provide gardening services as proposed in option #1 at a maximum of \$2,000 + \$200 in fertilizers, subject to COVID constraints, was made by Deno Music and seconded by Tom Weeks. Passed unanimously.**

- vi. Energy Audit— no report
- d. Formation
  - i. Christian Education— no report
  - ii. Inreach — (See above)
  - iii. Outreach — Under One Roof has been very busy with donations and client business increased substantially utilizing the COVID adjusted model.
  - iv. Preschool – No update yet on April 15, tuition payment status, but Paul will follow-up. Paul advised Jennifer that Summer School will not be held this year.
  - v. Worship – No report.

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Paul led us in prayer to conclude. Meeting was adjourned at 8:15 PM .

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**From:** "Sartain, Gary" <GSartain@gbq.com>  
**Date:** Tuesday, April 21, 2020 at 4:10 PM  
**To:** Paul Board <paul@stpaulsmaumee.org>  
**Subject:** St Paul's Episcopal Church 2019 Review Services

Paul,

I would estimate the fees for us to perform a review of the modified cash basis financial statements rather than an audit for the year ended December 31, 2019 to be \$7,500.

If you have any questions don't hesitate to call.



Gary Sartain, CPA, CGMA  
Director, Assurance and Business Advisory Services

P (419) 885-8338  
F (419) 885-8182  
C (419) 349-1790

GBQ Partners LLC  
5590 Monroe Street, Suite 210  
Sylvania, OH 43560

[gsartain@gbq.com](mailto:gsartain@gbq.com)  
[www.gbq.com](http://www.gbq.com)

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While our physical offices are closed, GBQ remains open for business.

Respectfully submitted by \_\_\_\_\_

Jerry Martz, Clerk