

**Sunday April 14, 2024**  
**Episcopal Church of the Atonement Vestry Meeting Minutes**  
Final – Approved May 12, 2024

Time: Sunday, April 14, 2024, 1 p.m. to 2:04 p.m.  
Location: In-Person at Church of the Atonement and via Google Meet  
Present: Father Charles Everson (Rector), Dave Beil (Warden), Amanda Kim (Warden), Jennifer Ash, Charles Bonilla, Ann Cassidy, Tim Coe, Rufus Gonzales, Aaron Johnson, Sena Leikvold (via Google Meet), Amanda Patrick, Rick Velon, Mike Trumbold (Treasurer), Michael Waltz (Clerk)  
Absent: No one  
Guests: None

Next Meeting: Sunday May 12 at 1:00 p.m. at the Church of the Atonement and via Google Meet

Father Charles called the meeting to order at 1:00 p.m. and offered a prayer.

Review of January Meeting Minutes: **A motion was made** (Amanda Patrick) **and seconded** (Rufus Gonzales) to approve the minutes. **The motion passed** with the correction of one typo.

Treasurer's Reports:

*March Statement of Financial Position:* Mike Trumbold explained that because of timing the Music Account looks overdrawn but isn't. The Endowment Fund and the Reserve Account both saw modest gains.

*March Statement of Activity:* The Good Friday offering was over budget because of donations being sent to the Gaza hospital. Other offerings for the month were below budget making the monthly income also below budget, but that is offset by income being over budget earlier in the year. Expenses for the month were over budget by \$8,200, in part because of \$5,500 in Office/Parish expenses and \$5,700 for the water meter. March budget ended with a deficit of \$21,000.

*First Quarter Review:* For the first quarter Mike Trumbold reported that revenue was below budget by approximately \$25,000 primarily because pledges were significantly below budget, but he reminded the Vestry that we received \$29,600 in 2024 pledges in December 2023. For the quarter we've done well in controlling expenses and ended just \$1,600 over budget.

**A motion was made** (Aaron Johnson) **and seconded** (Tim Coe) to receive the financials. With no further discussion or questions **the motion passed**. *Copies of the reports are attached to these minutes.*

*Audit Committee:* Mike Trumbold reported that Jim Dertz will assist Tim Coe, who chairs the committee, with this year's audit.

*Year-to-date Pledge Report:* As of the end of the first quarter pledges are up to date for the most part. Quarterly statements will be sent next week.

### Financial Guidelines:

The Finance Guild recommended that the Vestry approve the financial guidelines that were provided before the meeting. Father Charles stressed that this procedure manual is a living document and will change as it is used. Mike Trumbold explained that the Vestry is responsible for approving non-budgeted expenses over \$3,000, and for authorizing the use of the approved vendor list. He noted that most of the approved vendors will be for things like insurance, pensions, etc. **A motion was made** (Ann Cassidy) **and seconded** (Charles Bonilla) to approve the financial guidelines. With no further discussion or questions **the motion passed**.

### Buildings and Properties/S4 Report:

Dave Beil explained that the Guild's March meeting was rescheduled for April and, therefore, there was no written report. However, prior to the meeting Dave provided a copy of the L. Marshall Roofing proposal for the replacement of the church roof in the amount of \$340,000. In response to questions Dave explained that \$250,000 of the cost should be covered by the Climate Infrastructure grant, but money will be needed to pay for the work before we're reimbursed and for the funds that exceed the grant. He described several possible scenarios for borrowing or raising the necessary funds. **A motion was made** (Rick Velon) **and seconded** (Amanda Kim) to approve the contract. With no further discussion or questions **the motion passed**.

### Rector's Report:

*Parochial Report:* Father Charles explained that this reports attendance and financial data to the Diocese and then to the national church. Some questions were left unanswered because we have no way of collecting the requested information. **A motion was made** (Ann Cassidy) **and seconded** (Charles Bonilla) to approve the Parochial Report as amended. After a brief discussion **the motion passed**.

*Vestry Action Plan:* Father asked for a volunteer to help put together the action plan that will result from the recent Vestry Retreat. Charles Bonilla offered his assistance.

*Capital Projects Donation:* Father informed the Vestry that we will be receiving a donation of \$200,000 to be used for capital projects. The donor has made a "soft pledge" to contribute a similar amount for each of the next four years providing their circumstances remain the same.

*Columbarium:* Father reported that the expansion of the columbarium is going to be about \$12,000 over budget. It has also taken longer than expected but is close to being finished.

*Chiapas Update:* The purpose of the trip to Chiapas was to form friendships with the parishes and to increase awareness of the project within the Atonement family. Both goals were met, and there will be a report on the trip as part of the adult forum on April 28<sup>th</sup>.

*Gaza Hospital:* The Good Friday collection raised approximately \$3,200 for the Gaza Hospital. Father explained that Episcopal churches have a tradition of giving the Good Friday donation to Jerusalem. This is the first time Atonement has done so.

*Camp Chicago/Diocese Youth Budget:* We are still waiting for a response to our letter.

### Other Reports:

*Outreach:* No report received

*Parish Life:* The Guild's written report included a summary of the activities they were involved in during Lent and Easter and plans to launch a congregational mutual aid program, which will initially focus on food preparation for parishioners who, because of health or family matters, are in need of assistance.

*Care for Friends (CFF):* There was no meeting in March.

Other business for future: No issues were raised

Dates for Calendar:

Saturday March 16 - House Concert Fundraiser  
Sunday March 24-Sunday March 31 - Holy Week  
Sunday April 14, 1p.m. - next Vestry meeting

The meeting adjourned at 2:04 p.m. following a blessing by Father Charles.

Respectfully submitted,

*Michael Waltz*  
*Clerk of the Vestry*

<b>The Church of the Atonement</b>					
<b>Statement of Activity</b>					
<b>March 2024</b>					
	<b>March Actual</b>	<b>March Budget</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>2024 Budget</b>
Christmas Decorations	0.00	0.00	552.84	550.00	900.00
Easter Decorations	8.36	0.00	8.36	0.00	500.00
Flowers	0.00	0.00	0.00	0.00	2,000.00
Vestments	51.43	100.00	226.53	300.00	1,100.00
Wine/Bread	562.45	565.00	1,615.26	1,585.00	3,000.00
Total Worship/Altar Guild	<b>622.24</b>	<b>665.00</b>	<b>2,402.99</b>	<b>2,435.00</b>	<b>7,500.00</b>
Total Expenditures	<b>65,688.97</b>	<b>57,445.96</b>	<b>171,417.46</b>	<b>169,803.12</b>	<b>680,903.21</b>
Net Operating Revenue	(28,889.53)	(1,434.89)	(44,442.64)	(17,832.80)	(63,036.21)
Other Revenue					
Other Ordinary Income	0.00	0.00	26,000.00	26,000.00	26,000.00
Transfer from Endowment Fund	7,511.76	7,511.76	7,511.76	7,511.76	32,000.00
Total Other Revenue	<b>7,511.76</b>	<b>7,511.76</b>	<b>33,511.76</b>	<b>33,511.76</b>	<b>58,000.00</b>
Net Other Revenue	<b>7,511.76</b>	<b>7,511.76</b>	<b>33,511.76</b>	<b>33,511.76</b>	<b>58,000.00</b>
Net Revenue	(21,377.77)	<b>6,076.87</b>	(10,930.88)	<b>15,678.96</b>	(5,036.21)
<b>COMMENTARY:</b>					
<b>Income:</b> There was no payment from CFF in March. The Fundraising income was from the last House Concert and the Wine Tasting Event. Parish Life hosted a film presentation for Q&A and a free-will offering was taken. The Outreach Income was donations for the Chiapas trip. Parking income was close to budget. Good Friday was over budget due to the offering being sent to the Gaza Hospital. Easter offerings were about \$1,000 below budget. Weekly offerings were below budget by \$18500, and total income for March was below budget by \$19,000. This was offset by income being overbudget earlier in the year.					
<b>Expenses:</b> Building Expenses were below budget by \$1700. There were expenses of \$144.36 from the Parish Life budget for snacks at the film presentation. Office/Parish Expenses were over budget by \$5,500. Under Miscellaneous there were expenses totaling \$5700, for the water meter project. These expenses will be covered by the 2023 distribution from the Endowment Fund. Outreach Expenses included a \$2,000 donation to the Chiapas trip and expenses related to Sarah's Circle dinners. Total Expenses were over budget by \$8,200. \$7,511.76 was withdrawn from the Endowment Fund to pay for Outreach Coordinator's salary for the first quarter. While we had budgeted for a positive Net Revenue in March we ended the month with a deficit of \$21,000.					
<b>First Quarter Review:</b>					
<b>Income:</b> Building Use is under budget because there was no payment from CFF. (In April they became current with their rent) Weekly Offerings are below budget by \$23,000 which makes our Total Revenue below \$25,000 for the first quarter. Remember we received \$29,598.70 in 2024 pledge dollars in December 2023.					
<b>Expenses:</b> Building expenses are under budget by \$4,600. Office/Parish expenses are over budget by \$11,000 due to the unbudgeted expenses miscellaneous expenses. Personnel expenses are under budget by \$6,000. Total Expenditures are over budget by \$1,600. We have done very well in controlling expenses and staying within our expense budget.					

The Church of the Atonement					
Statement of Activity					
March 2024					
	March Actual	March Budget	YTD Actual	YTD Budget	2024 Budget
Office Supplies					
Computer Software	0.00	0.00	0.00	0.00	100.00
Janitorial Supplies	128.93	0.00	419.67	200.00	4,000.00
Kitchen Supplies	0.00	0.00	1,349.35	1,200.00	2,000.00
Office Supplies	173.89	180.00	581.23	180.00	3,000.00
Postage	0.00	0.00	118.80	0.00	450.00
Printing	0.00	0.00	197.87	200.00	200.00
<b>Total Office Supplies</b>	<b>302.82</b>	<b>180.00</b>	<b>2,666.92</b>	<b>1,780.00</b>	<b>9,750.00</b>
Office/Parish Expenses					
Advertising	0.00	0.00	0.00	0.00	400.00
Coffee/Water Service	174.89	130.00	391.51	370.00	1,000.00
Copier					
Click Charges	180.36	180.00	647.21	680.00	1,000.00
Copier Lease	626.79	570.00	1,828.39	1,710.00	6,840.00
<b>Total Copier</b>	<b>807.15</b>	<b>750.00</b>	<b>2,475.60</b>	<b>2,390.00</b>	<b>7,840.00</b>
Dues & Subscriptions	328.00	516.66	3,052.66	1,550.06	6,200.00
Furniture	0.00	0.00	612.00	0.00	0.00
Hospitality	0.00	0.00	19.89	0.00	1,000.00
Media/Communications	0.00	0.00	0.00	0.00	750.00
Miscellaneous	6,124.18	400.00	9,111.05	400.00	400.00
Stewardship	0.00	0.00	0.00	0.00	750.00
Website	0.00	0.00	0.00	0.00	300.00
<b>Total Office/Parish Expenses</b>	<b>7,384.22</b>	<b>1,796.66</b>	<b>15,657.71</b>	<b>4,710.06</b>	<b>18,140.00</b>
Outreach Expenses	2,854.78	2,854.78	4,126.99	4,136.78	18,750.00
Personnel					
403(b) - Match					
Lay	20.00	20.00	60.00	60.00	240.00
<b>Total 403(b) - Match</b>	<b>20.00</b>	<b>20.00</b>	<b>60.00</b>	<b>60.00</b>	<b>240.00</b>
Assisting Clergy	0.00	0.00	0.00	0.00	2,500.00
Gross Salaries	27,775.08	24,635.50	67,941.26	73,906.50	295,626.00
Health Insurance	2,789.66	2,790.00	8,368.98	8,370.00	33,480.00
Health Savings Account	0.00	0.00	800.00	800.00	3,200.00
Insurance - Workers Compensation	0.00	0.00	0.00	0.00	4,000.00
Medicare (employer)	298.32	270.00	828.47	810.00	3,240.00
Payroll Service	157.75	167.50	839.75	860.00	2,210.00
Pension Premiums					
Clergy	1,875.90	1,875.90	5,559.22	5,559.30	22,442.40
Lay	767.08	767.08	2,301.24	2,301.24	9,204.96
<b>Total Pension Premiums</b>	<b>2,642.98</b>	<b>2,642.98</b>	<b>7,860.46</b>	<b>7,860.54</b>	<b>31,647.36</b>
Rector Continuing Education	20.00	20.00	859.40	859.40	1,500.00
Rector Expense & Hospitality	90.41	91.00	228.46	314.45	1,000.00
Rector Travel Expenses	0.00	0.00	0.00	0.00	150.00
Self Employment Tax Allowance	487.68	487.68	1,463.04	1,463.13	5,852.25
Social Security (employer)	1,275.64	1,134.00	3,521.05	3,393.40	13,599.40
<b>Total Personnel</b>	<b>35,507.52</b>	<b>32,258.66</b>	<b>92,760.87</b>	<b>98,697.42</b>	<b>398,245.01</b>
Telephone & Internet					
Landline Equipment Lease	189.92	211.00	610.12	633.00	2,532.00
Landline Service	331.04	331.00	1,339.62	993.00	3,972.00
Rector's Cell Phone	115.00	116.00	345.00	347.00	1,391.00
<b>Total Telephone &amp; Internet</b>	<b>635.96</b>	<b>658.00</b>	<b>2,294.74</b>	<b>1,973.00</b>	<b>7,895.00</b>
Worship/Altar Guild					

The Church of the Atonement						
Statement of Activity						
March 2024						
	March Actual	March Budget	YTD Actual	YTD Budget	2024 Budget	
Banking Supplies	0.00	0.00	0.00	0.00	300.00	
Professional Fees	0.00	0.00	0.00	0.00	1,000.00	
Vanco Fees	116.32	130.00	436.26	450.00	1,670.00	
<b>Total Accounting/Legal</b>	<b>196.32</b>	<b>205.00</b>	<b>646.26</b>	<b>675.00</b>	<b>3,820.00</b>	
<b>Building Expenses</b>						
<b>Building Maintenance Supplies</b>						
Church & Parish House	146.59	500.00	832.48	1,500.00	6,000.00	
Rectory	0.00	375.00	0.00	1,125.00	4,500.00	
<b>Total Building Maintenance Supplies</b>	<b>146.59</b>	<b>875.00</b>	<b>832.48</b>	<b>2,625.00</b>	<b>10,500.00</b>	
<b>Building Services/Repairs</b>						
Church & Parish House	1,186.33	1,500.00	2,210.33	3,500.00	18,000.00	
Rectory	0.00	416.66	0.00	1,250.06	5,000.00	
<b>Total Building Services/Repairs</b>	<b>1,186.33</b>	<b>1,916.66</b>	<b>2,210.33</b>	<b>4,750.06</b>	<b>23,000.00</b>	
Commercial Insurance	0.00	0.00	12,490.00	12,490.00	49,960.00	
<b>Utilities</b>						
<b>Electric</b>						
Church & Parish House	1,105.23	650.00	3,315.38	2,625.00	10,500.00	
Rectory	268.63	250.00	774.79	750.00	3,000.00	
<b>Total Electric</b>	<b>1,373.86</b>	<b>900.00</b>	<b>4,090.17</b>	<b>3,375.00</b>	<b>13,500.00</b>	
<b>Gas</b>						
Church & Parish House	0.00	1,311.00	0.00	2,622.00	14,421.00	
Rectory	1,426.66	800.00	3,942.67	2,300.00	17,000.00	
<b>Total Gas</b>	<b>1,426.66</b>	<b>2,111.00</b>	<b>3,942.67</b>	<b>4,922.00</b>	<b>26,421.00</b>	
<b>Water &amp; Sewer</b>						
Sewer Treatment/Reclamation	0.00	0.00	220.19	222.00	222.00	
Water/Sewer/Garbage - Church	0.00	20.00	0.00	40.00	220.00	
Water/Sewer/Garbage - Parish House	918.70	918.20	1,367.80	1,367.80	5,414.20	
<b>Total Water &amp; Sewer</b>	<b>918.20</b>	<b>938.20</b>	<b>1,587.99</b>	<b>1,629.80</b>	<b>5,856.20</b>	
<b>Total Utilities</b>	<b>3,718.72</b>	<b>3,949.20</b>	<b>9,620.83</b>	<b>9,926.80</b>	<b>45,777.20</b>	
<b>Total Building Expenses</b>	<b>5,051.64</b>	<b>6,740.86</b>	<b>25,153.64</b>	<b>29,791.86</b>	<b>129,237.20</b>	
<b>Catechesis Expenses</b>						
Adult Formation	59.90	60.00	517.84	513.00	1,400.00	
Children's Formation	36.55	40.00	206.08	210.00	4,300.00	
<b>Total Catechesis Expenses</b>	<b>96.45</b>	<b>100.00</b>	<b>718.92</b>	<b>723.00</b>	<b>5,700.00</b>	
<b>Diocese</b>						
Convention	0.00	0.00	0.00	0.00	0.00	
Diocesan Apportionment	1,562.00	1,562.00	4,686.00	4,686.00	18,750.00	
Other Diocesan Expenses	0.00	0.00	0.00	0.00	0.00	
<b>Total Diocese</b>	<b>1,562.00</b>	<b>1,562.00</b>	<b>4,686.00</b>	<b>4,686.00</b>	<b>18,750.00</b>	
Endowment Guild (Legacy Society)	0.00	0.00	0.00	0.00	1,000.00	
<b>Fundraising Expenses</b>						
Other Fundraising Events	0.00	0.00	0.00	0.00	10,000.00	
Parish Life Events	144.36	145.00	144.36	145.00	500.00	
<b>Total Fundraising Expenses</b>	<b>144.36</b>	<b>145.00</b>	<b>144.36</b>	<b>145.00</b>	<b>10,500.00</b>	
<b>Music</b>						
Choir	9,030.00	9,000.00	16,710.00	17,900.00	46,716.00	
Music Library	1,688.96	980.00	1,708.96	1,000.00	1,000.00	
Orchestra/Bagpipers	300.00	300.00	300.00	300.00	500.00	
Organ Repairs	0.00	0.00	850.00	850.00	3,400.00	
Special Events	311.70	0.00	589.10	0.00	0.00	
<b>Total Music</b>	<b>11,330.66</b>	<b>10,280.00</b>	<b>20,158.06</b>	<b>20,050.00</b>	<b>51,616.00</b>	

The Church of the Atonement					
Statement of Activity					
March 2024					
	March Actual	March Budget	YTD Actual	YTD Budget	2024 Budget
<b>Revenue</b>					
Building Use					
AA	519.96	375.00	1,233.96	1,125.00	4,500.00
Donations (Apt., Elections), Building Use	0.00	3,684.00	7,417.55	11,052.00	44,208.00
Funeral/Wedding/Baptism Donations	0.00	0.00	200.00	416.66	2,500.00
Rectory Utilities	350.00	350.00	700.00	1,050.00	4,700.00
<b>Total Building Use</b>	<b>869.96</b>	<b>4,409.00</b>	<b>9,551.51</b>	<b>13,643.66</b>	<b>55,408.00</b>
Catechesis					
Adult Formation	59.90	60.00	512.84	513.00	1,400.00
Children's Formation	36.55	40.00	206.08	710.00	4,300.00
<b>Total Catechesis</b>	<b>96.45</b>	<b>100.00</b>	<b>718.92</b>	<b>723.00</b>	<b>5,700.00</b>
Fundraising					
Fundraising Events	1,800.00	1,800.00	2,675.00	3,550.00	25,000.00
<b>Total Fundraising Events</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>2,675.00</b>	<b>3,550.00</b>	<b>25,000.00</b>
Parish Life Events	243.00	250.00	378.00	380.00	500.00
<b>Total Fundraising</b>	<b>2,043.00</b>	<b>2,050.00</b>	<b>3,053.00</b>	<b>3,930.00</b>	<b>25,500.00</b>
Other Receipts					
Candles	39.66	75.00	209.66	225.00	900.00
Coffee Hour	65.00	33.00	75.00	99.00	400.00
Evensong	60.00	0.00	397.00	350.00	700.00
Flowers	645.00	400.00	665.00	472.91	910.00
Hospitality	0.00	0.00	0.00	0.00	500.00
Interest Earned	5.61	4.00	8.60	12.00	50.00
Lessons & Carols	0.00	0.00	0.00	0.00	600.00
Miscellaneous	28.00	0.00	913.00	913.00	28,000.00
Outreach	1,620.16	100.00	1,765.16	245.00	5,000.00
Parking	1,505.59	1,500.00	4,407.80	4,500.00	28,009.00
<b>Total Other Receipts</b>	<b>3,969.02</b>	<b>2,112.00</b>	<b>8,441.22</b>	<b>6,816.91</b>	<b>65,069.00</b>
Special Offerings					
All Souls	0.00	0.00	0.00	0.00	1,000.00
Ash Wednesday	0.00	0.00	352.00	350.00	350.00
Christmas Offering	0.00	0.00	55.00	0.00	5,500.00
Easter Offering	1,967.21	2,500.00	1,967.21	2,500.00	2,500.00
Easter Vigil	1,375.00	2,000.00	1,375.00	2,000.00	2,000.00
Good Friday	3,215.00	400.00	3,215.00	400.00	400.00
Maundy Thursday	235.00	240.00	235.00	240.00	240.00
Palm Sunday	5.00	700.00	5.00	700.00	700.00
Pentecost	0.00	0.00	0.00	0.00	0.00
Thanksgiving Offering	0.00	0.00	0.00	0.00	1,500.00
<b>Total Special Offerings</b>	<b>6,797.21</b>	<b>5,840.00</b>	<b>7,204.21</b>	<b>6,190.00</b>	<b>14,190.00</b>
Weekly Offering					
Next Year Pledges	0.00	0.00	0.00	0.00	15,000.00
Open Plate Offerings	3,371.00	2,166.74	15,166.72	15,666.76	50,000.00
Pledges -VANCO	7,501.00	16,750.00	26,996.02	48,750.00	195,000.00
Pledges from Plate	12,131.80	15,083.33	52,956.19	45,249.99	181,000.00
Prior Year Pledges	20.00	8,000.00	7,887.03	11,000.00	11,000.00
<b>Total Weekly Offering</b>	<b>23,023.80</b>	<b>41,500.07</b>	<b>98,005.96</b>	<b>120,666.75</b>	<b>452,000.00</b>
<b>Total Revenue</b>	<b>36,799.44</b>	<b>56,011.07</b>	<b>126,974.82</b>	<b>151,970.32</b>	<b>617,867.00</b>
<b>Expenditures</b>					
Accounting/Legal					
Bank Fees	80.00	75.00	210.00	225.00	900.00

**The Church of the Atonement  
Statement of Financial Position  
As of March 31, 2024**

	As of Mar 31,	As of Feb 29,	Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
Capital Campaign CD 4.85%	105,914.59	105,588.02	326.57
Columbarium Money Market	4,966.23	3,481.14	1,485.09
Education Fund	25,931.86	27,247.71	(1,315.85)
Money Market	7,571.60	7,293.78	277.82
Restricted Donations for Music	29,723.13	30,000.00	(276.87)
<b>Total Money Market</b>	<b>37,294.73</b>	<b>37,293.78</b>	<b>0.95</b>
Music Account	(6,305.17)	2,363.79	(8,668.96)
Operating Account	102,164.09	6,236.30	95,927.79
Operating Savings	34,102.73	54,098.97	(19,996.24)
Restricted Donations for Organ	100,020.00	100,020.00	0.00
<b>Total Operating Savings</b>	<b>134,122.73</b>	<b>154,118.97</b>	<b>(19,996.24)</b>
Rector Discretionary	5,398.39	6,148.39	(750.00)
Vestry Fund	337.00	309.00	28.00
<b>Total Bank Accounts</b>	<b>409,824.45</b>	<b>342,787.10</b>	<b>67,037.35</b>
<b>Other Current Assets</b>			
Endowment Fund	2,334,130.30	2,278,350.82	55,779.48
Reserve Account	16,447.25	16,221.02	226.23
<b>Total Other Current Assets</b>	<b>2,350,577.55</b>	<b>2,294,571.84</b>	<b>56,005.71</b>
<b>Total Current Assets</b>	<b>2,760,402.00</b>	<b>2,637,358.94</b>	<b>123,043.06</b>
<b>TOTAL ASSETS</b>	<b>2,760,402.00</b>	<b>2,637,358.94</b>	<b>123,043.06</b>
<b>COMMENTARY:</b>			
The Music Account is not overdrawn. The last Sunday of March was on the 31st. Those funds were deposited on Monday, April 1. The market for the Endowment Fund and Reserve accounts remains stable so both received positive market adjustments for March.			