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AGENDA
October 8, 2020 at 2PM

via Zoom

Gathering time (Beth Washburn)

Consent agenda: (on portal)

- Minutes - Council Meeting September 10
- Minutes - EMWM Meeting September 10

Bishop's Time

2021 Budget

Convention 2020 preview

Admission of a new mission: Hispanic Ministry in Worcester

2021 Council meeting dates: 2nd Thursday in each month, 2 p.m. via Zoom – December 10, January 14, February 11, March 11, April 8, May 13, June 10.

Adjourn

COUNCIL MEMBERSHIP

Officers and Appointed Members:

The Rt. Rev. Douglas Fisher, President

The Rev. Nancy Webb Stroud, Vice President

Ms. Wende Wheeler, Secretary

Ms. Kitty Dougherty, Treasurer

Mr. Frank Minasian, Trustee Representative

Term of Office Expires:

Convention of 2020 - Heather Blais, Donna Christian, Richard Delorme

Convention of 2021 - José Reyes Pérez, Mark Rogers, Eliot Moss, Rick Gore

Convention of 2022 - Janet Zimmerman, Janet Young, Beth Washburn

Memo on the 2021 Budget proposal
Prepared for Diocesan Council by Steve Abdow
September 30, 2020

Major Changes

Pam Mott will transition away from her work with the Diocese in 2021. Pam had been budgeted at the beginning of 2020 at Full Time but reduced her position in April.

Steve Abdow is going to step away from his role as CFO two months into 2021 to work exclusively on Human to Human (half time) and the real estate work of the Diocese (through EMWM). Steve received 45% of his salary from the Diocesan Budget in 2020.

Wages and salaries remain at the same level as 2020 except for the two new canon positions (Susan and Vicki) and the Canon to the Ordinary (Rich). Their positions and responsibilities have increased and their compensation has been increased by approx. 10% for Vicki and Susan and 5% for Rich. All the other changes in personnel expenses are a result of reallocating the expenses for compensation and benefits for support staff amongst the different categories of the budget.

Expenses

In general, the budget lines for 2021 have remained at the same levels as 2020 with adjustments for events and travel budgets. For planning purposes, I have budgeted for those lines with the idea that in person activity will begin to resume by the end of Q2 2021.

Notable lines:

- \$70,000 for Ministry Development Initiatives
- \$42,500 for Formation and Leadership Development
- Our entire budget for Mission in the World (Outreach) remains unchanged at \$533K. This includes our Apportionment to TEC of \$366K
- \$10,000 annual grant to support Lawrence House, our Episcopal Service Corps program run out of All Saints in S. Hadley
- \$150K for Hispanic Ministry
- \$66,000 in scholarships for members of our congregations, children of clergy, and seminarians

Income

I budgeted for growth in the investments of 2.5% for the next year and a half. We usually budget for growth of 6.1% and we've been getting that. 5% is used for operations, so under 5% growth means the fund is shrinking. With the 20 quarter smoothing the negative impact is slow. The investment income budget is down \$100K from 2021, but in 2021 we budgeted and took an additional withdrawal of \$85K.

After review with Council and the Budget and Financial Planning Committee we decided to budget assessment income according to our regular formula, which uses the average of the most recent three full years of Normal Operating Income as reported on the parochial report. The result is an increase in the budget for Assessment income of \$23,000. What will happen at churches with their income in 2021 is uncertain. We have evidence that pledging has remained strong, but rental income and fundraising

income is weak. Investment income for those parishes with invested funds remains a steady and reliable income stream. The plan is to address financial challenges of our congregations individually as they arise. We have an existing Assessment Reduction Request process in place. We might want to add people to the existing task force. Options for assessment relief include grants and loans, which may be interest free for an extended period. I am seeking input on how this task force can act wisely and efficiently. I do not know what to expect regarding how many congregations might engage in this process but I recommend that we prepare ourselves. I have attached a copy of the unrevised Assessment Reduction Request Requirements for your information.

Bottom Line

The budget for 2021 is balanced without the requirement of additional draws from our invested funds. We will need to monitor income closely and be prepared to adjust the budget accordingly. There is too much uncertainty as of this day to do otherwise.

Attachments:

One page 2021 budget summary

More detailed 2021 budget

Assessment Reduction Request Requirements

One Page Summary of the Proposed 2021 Budget

	2018 YTD Actual	2019 YTD Actual	2020 Budget	2021 Budget	<u>% of Budget</u>
<i>OPERATING REVENUES</i>					
Assessment for Common Ministry	1,124,645	1,144,906	1,130,000	1,153,000	42.4%
Use of Investments -- Spending Rule	1,396,789	1,501,060	1,496,618	1,353,155	56.2%
Program Income	42,009	28,362	25,500	21,000	1.0%
Other Income and Gifts	65,632	14,331	9,600	12,000	0.4%
Internal Grant Funding	26,834	0	0	0	0.0%
<u>Interest Income</u>	<u>316</u>	<u>325</u>	<u>400</u>	<u>0</u>	0.0%
TOTAL REVENUES FOR DIOCESAN OPERATIONS	2,656,225	2,688,984	2,662,118	2,539,155	100.0%
 <i>OPERATING EXPENSES</i>					
The Ministry of the Bishop	495,088	506,022	499,870	511,500	18.8%
Congregational Support	504,919	564,155	548,326	551,688	20.6%
Formation & Leadership Development	236,179	284,198	279,717	179,463	10.5%
Mission in the World	546,369	527,142	540,780	532,801	20.3%
Governance	208,098	197,767	176,093	159,949	6.6%
Administration and Finance	477,789	464,627	467,987	454,269	17.6%
<u>Parish Payroll and Benefits</u>	<u>199,150</u>	<u>144,474</u>	<u>148,581</u>	<u>148,690</u>	5.6%
TOTAL OPERATING EXPENSE	2,667,592	2,688,385	2,661,354	2,538,360	100.0%
 OPERATING REVENUE AND EXPENSE					
Operating Income	2,656,225	2,688,984	2,662,118	2,539,155	
<u>Operating Expense</u>	<u>2,667,592</u>	<u>2,688,385</u>	<u>2,661,354</u>	<u>2,538,360</u>	
SURPLUS/(DEFICIT)	(11,367)	599	764	795	

EPISCOPAL DIOCESE OF WESTERN MA						
PROPOSED 2021 BUDGET						
			Y/E Actual 2019		YTD Actual Jun-2020	
					2020 ANNUAL BUDGET	2021 PROPOSED BUDGET
REVENUES						
Assessment for Common Ministry			\$1,144,906.00		\$425,135.00	\$1,130,000.00
Use of Investment - Trustees			\$1,501,059.72		\$777,588.60	\$1,496,618.00
Program Income			\$28,362.14		\$1,916.44	\$25,500.00
Other Income and Gifts			\$14,331.34		\$7,460.12	\$9,600.00
Internal Grant Funding			\$0.00		\$0.00	\$0.00
Interest Income			\$325.18		\$470.38	\$400.00
		TOTAL DIOCESAN INCOME AND GIFTS:	\$2,688,984.38		\$1,212,570.54	\$2,662,118.00

			Y/E Actual 2019		YTD Actual Jun-2020		2020 ANNUAL BUDGET		2021 PROPOSED BUDGET
EXPENSES									
BISHOP'S MINISTRY									
PROGRAMS									
	Communications	Wages and Benefits	\$107,832.76		\$56,107.93		\$112,696.65		\$155,105.06
	Communications	Business Expenses	\$26,716.63		\$11,510.83		\$23,356.20		\$19,150.00
	Communications		\$134,549.39		\$67,618.76		\$136,052.85		\$174,255.06
	Social Justice		\$1,320.00		\$2,568.13		\$1,750.00		\$1,750.00
	Retired Clergy Gatherings		\$0.00		\$0.00		\$1,250.00		\$1,250.00
	Special Diocesan Events		\$1,132.69		\$0.00		\$2,500.00		\$0.00
	Wanderings and Special Journeys		\$0.00		\$0.00		\$0.00		\$0.00
		Total PROGRAMS	\$137,002.08		\$70,186.89		\$141,552.85		\$177,255.06
PERSONNEL EXPENSES									
	Wages and Benefits		\$322,818.54		\$158,948.22		\$326,169.67		\$313,314.47
	Business Expenses		\$46,201.91		\$10,808.81		\$32,147.56		\$20,931.00
		Total PERSONNEL EXPENSES	\$369,020.45		\$169,757.03		\$358,317.23		\$334,245.47
		TOTAL BISHOP'S MINISTRY	\$506,022.53		\$239,943.92		\$499,870.08		\$511,500.53

		Y/E Actual 2019	YTD Actual Jun-2020	2020 ANNUAL BUDGET	2021 PROPOSED BUDGET
CONGREGATIONAL SUPPORT: Mission with Congregations					
GRANTS and SCHOLARSHIPS					
	Clergy Children Educational Grants	\$5,250.00	\$2,250.00	\$6,000.00	\$6,000.00
	College Scholarships	\$43,510.85	\$19,125.00	\$40,200.00	\$40,000.00
	Continuing Education Grants	\$3,300.00	\$4,000.00	\$4,000.00	\$0.00
	Deanery	\$489.87	\$0.00	\$0.00	\$0.00
	Ministry Development Initiatives	\$75,398.00	(\$10,302.68)	\$70,000.00	\$70,000.00
	Sabbatical Grants	\$4,500.00	\$655.00	\$5,000.00	\$5,000.00
	Total GRANTS and SCHOLARSHIPS	\$132,610.28	\$15,961.19	\$126,700.00	\$126,500.00
OPERATIONAL EXPENSES					
	Special Assistance to Congregations	\$425.00	\$0.00	\$0.00	\$0.00
	Transition Ministry	\$6,110.23	\$2,738.81	\$5,850.00	\$2,850.00
	Christian Formation Missioner	\$62,916.65	\$30,118.11	\$55,254.28	\$58,855.16
	Latino Ministries	\$138,189.83	\$71,873.01	\$138,990.04	\$145,779.45
	Safe Church Training and Prevention	\$8,087.47	\$705.11	\$4,450.00	\$4,480.00
	Stewardship	\$1,501.34	\$1,000.00	\$5,000.00	\$0.00
	Youth Ministry				
	Wages and Benefits	\$11,181.67	\$0.00	\$0.00	\$0.00
	Youth Ministry				
	Business Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Youth Ministry				
	Program Expenses	\$1,300.00	\$0.00	\$5,000.00	\$0.00
	Youth Ministry	\$12,481.67	\$0.00	\$5,000.00	\$0.00
	Total Operational Expenses	\$229,712.19	\$106,435.04	\$214,544.31	\$211,964.61
	TOTAL	\$229,712.19	\$106,435.04	\$214,544.31	\$211,964.61
PERSONNEL EXPENSES					
	Wages and Benefits	\$192,634.11	\$99,607.89	\$198,581.36	\$207,222.92
	Business Expense	\$9,198.91	\$2,806.35	\$8,500.00	\$6,000.00
	TOTAL PERSONNEL EXPENSES	\$201,833.02	\$102,414.24	\$207,081.36	\$213,222.92
	TOTAL CONGREGATIONAL SUPPORT	\$564,155.49	\$224,810.47	\$548,325.67	\$551,687.52

		Y/E Actual 2019	YTD Actual Jun-2020	2020 ANNUAL BUDGET	2021 PROPOSED BUDGET
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized					
OPERATIONAL EXPENSES					
	David Allen Seminars	\$0.00	\$0.00	\$0.00	\$0.00
	Education for Ministry	\$1,925.00	\$1,750.00	\$1,750.00	\$1,750.00
	Parish Leadership Day	\$9,730.82	\$3,105.00	\$10,600.00	\$5,000.00
	Formation and Leadership Development	\$37,347.29	\$14,541.53	\$42,500.00	\$42,500.00
	Clergy Conferences	\$23,916.18	\$9,549.49	\$17,650.00	\$7,150.00
	Commision on Ministry	\$5,986.15	\$5,871.45	\$3,750.00	\$2,500.00
	Diaconate Formation	\$6,661.78	\$3,079.56	\$3,000.00	\$3,000.00
	Fresh Start	\$3,331.60	\$381.88	\$2,000.00	\$750.00
	Seminarian Assistance	\$500.00	\$650.00	\$5,000.00	\$20,000.00
	Lawrence House	\$5,000.00	\$0.00	\$0.00	\$10,000.00
	TOTAL OPERATIONAL EXPENSES	\$94,398.82	\$38,928.91	\$86,250.00	\$92,650.00
PERSONNEL EXPENSES					
	Wages and Benefits	\$177,955.04	\$58,643.87	\$183,467.22	\$84,562.82
	Business Expense	\$11,844.12	\$1,784.69	\$10,000.00	\$2,250.00
	TOTAL PERSONNEL EXPENSES	\$189,799.16	\$60,428.56	\$193,467.22	\$86,812.82
	TOTAL LEADERSHIP DEVELOPMENT	\$284,197.98	\$99,357.47	\$279,717.22	\$179,462.82

		Y/E Actual 2019	YTD Actual Jun-2020	2020 ANNUAL BUDGET	2021 PROPOSED BUDGET
MISSION IN THE WORLD					
OPERATIONAL EXPENSES					
	Anglican Communion Partners	\$0.00	\$0.00	\$0.00	\$0.00
	Outdoor Worship Communities				
	Wages and Benefits	\$53,238.40	\$27,693.18	\$56,045.73	\$55,921.16
	Business Expenses	\$25,000.00	\$14,750.00	\$25,000.00	\$22,000.00
	Total Outdoor Worship Communities	\$78,238.40	\$42,443.18	\$81,045.73	\$77,921.16
	Creation Care				
	Wages and Benefits	\$33,752.88	\$17,808.60	\$35,725.92	\$36,624.60
	Business Expenses	\$3,841.84	\$1,353.79	\$4,500.00	\$3,250.00
	Creation Care	\$37,594.72	\$19,162.39	\$40,225.92	\$39,874.60
	Ecumenical Relations				
	Berkshire Organizing Project	\$3,500.00	\$1,250.00	\$3,500.00	\$3,500.00
	Ecumenical Officer	\$2,038.33	\$300.00	\$2,300.00	\$0.00
	Interfaith Council	\$750.00	\$350.00	\$350.00	\$350.00
	Mass Council of Churches	\$15,000.00	\$7,500.00	\$15,000.00	\$15,000.00
	Province One	\$9,749.04	\$7,374.52	\$9,749.00	\$9,749.00
	Total Ecumenical Relations	\$31,037.37	\$16,774.52	\$30,899.00	\$28,599.00
	The Episcopal Church Apportionment	\$351,447.00	\$185,065.00	\$368,629.00	\$366,406.00
	Global Mission	\$8,825.00	\$150.00	\$10,000.00	\$10,000.00
	Lambeth	\$0.00	\$0.00	\$0.00	\$0.00
	Sustainable Development Goals	\$20,000.00	\$5,000.00	\$10,000.00	\$10,000.00
Note: Veterans' Ministry and Walking Together are now part of Human to Human					
	TOTAL MISSION IN THE WORLD	\$527,142.49	\$268,595.09	\$540,799.65	\$532,800.76

			Y/E Actual 2019		YTD Actual Jun-2020		2020 ANNUAL BUDGET		2021 PROPOSED BUDGET
GOVERNANCE									
OPERATIONAL EXPENSES									
	Chancellor's Conference		\$50,035.79		\$32,171.80		\$47,000.00		\$47,000.00
	Diocesan Convention								
		Wages and Benefits	\$7,786.68		\$3,403.74		\$7,750.80		\$6,680.00
		Business Expenses	\$23,785.52		\$0.00		\$23,600.00		\$21,750.00
		Total Diocesan Convention	\$31,572.20		\$3,403.74		\$31,350.80		\$28,430.00
	Diocesan Council		\$4,150.66		\$2,297.49		\$2,700.00		\$500.00
	General Convention		\$15,000.00		\$7,500.00		\$15,000.00		\$0.00
	House of Bishops		\$5,956.74		\$1,597.51		\$3,000.00		\$3,000.00
	Retired Clergy and Lay Support		\$65,466.53		\$30,577.80		\$64,040.00		\$61,156.00
	Standing Committee		\$371.10		\$0.00		\$500.00		\$0.00
	Title IV	Wages and Benefits	\$7,149.75		\$0.00		\$3,000.00		\$3,000.00
	Title IV	Business Expenses	\$14,686.29		\$15,525.00		\$5,000.00		\$5,000.00
	Title IV		\$21,836.04		\$15,525.00		\$8,000.00		\$8,000.00
	Governance Admin		\$3,378.40		\$3,480.42		\$4,502.59		\$11,862.71
		TOTAL GOVERNANCE	\$197,767.46		\$96,553.76		\$176,093.39		\$159,948.71

		Y/E Actual 2019	YTD Actual Jun-2020	2020 ANNUAL BUDGET	2021 PROPOSED BUDGET
DIOCESAN FINANCE & ADMINISTRATION EXPENSES					
	ARCHIVE EXPENSES				
	Wages and Benefits	\$6,426.65	\$3,313.40	\$6,693.61	\$6,765.71
	Business Expenses	\$185.00	\$185.00	\$300.00	\$300.00
	TOTAL ARCHIVE EXPENSES	\$6,611.65	\$3,498.40	\$6,993.61	\$7,065.71
	OPERATIONAL EXPENSES				
	Financial Management	\$38,745.59	\$22,200.78	\$34,250.00	\$34,250.00
	Property - Plant	\$116,206.19	\$57,326.00	\$118,926.16	\$118,466.80
	General Operations	\$26,757.11	\$15,829.65	\$30,450.00	\$28,450.00
	TOTAL OPERATIONAL EXPENSES	\$181,708.89	\$95,356.43	\$183,626.16	\$181,166.80
	PERSONNEL EXPENSES				
	Wages and Benefits	\$265,776.62	\$136,857.45	\$266,990.68	\$250,936.56
	Business Expenses	\$10,529.84	\$4,622.70	\$10,376.20	\$15,100.00
	TOTAL PERSONNEL EXPENSES	\$276,306.46	\$141,480.15	\$277,366.88	\$266,036.56
	TOTAL DIOCESAN FINANCE & ADMINISTRATION EXPENSES	\$464,627.00	\$240,334.98	\$467,986.65	\$454,269.07
DIOCESAN AGENCY EXPENSES FOR CONGREGATION SUPPORT					
	OPERATIONAL EXPENSES	\$14,901.14	\$7,172.90	\$13,150.00	\$13,150.00
	PERSONNEL EXPENSES				
	Wages and Benefits	\$128,007.50	\$67,559.52	\$134,231.36	\$134,790.24
	Business Expenses	\$1,565.03	\$160.00	\$1,200.00	\$750.00
	TOTAL PERSONNEL EXPENSES	\$129,572.53	\$67,719.52	\$135,431.36	\$135,540.24
	TOTAL DIOCESAN AGENCY EXPENSES	\$144,473.67	\$74,892.42	\$148,581.36	\$148,690.24
	TOTAL EXPENSES	\$2,688,386.62	\$1,244,488.11	\$2,661,374.01	\$2,538,359.65

Assessment Reduction Request Requirements

Members of Council realize that some parishes have special circumstances that they feel cause them to ask for a special exception with respect to the *Assessment for Common Ministry*. In order to help Council members understand your circumstances as fully as possible, they seek the information identified below so that they will be able to make decisions that are uniform and fair to all the parishes involved. The information Council seeks is as follows:

- A narrative parish history stating the reasons why the parish is seeking Council's permission to lower the assessment.
- Income and expense statements (showing budget and actual figures for 2017 and 2018) and the parish budget for 2019.
- Details of the most recent year stewardship campaign, describing the nature of the education offered to parishioners, the nature of the commitment program, and the results
- Statement of parish goals listing what steps the parish is taking toward being a healthy, mission focused congregation and fulfilling the full Assessment for Common Ministry in all future years
- List of endowment and invested funds, specifying all unrestricted invested funds

The members of Diocesan Council believe that with this information, they can make better decisions for the other churches that make up the diocese. Council is very aware that when it allows one church to give less than its full share, it is asking other churches to make sacrifices on behalf of those seeking the relief. As an Episcopal Diocese, we are bound together in and share one *common ministry*. Council takes its stewardship responsibility over requests such as the one you are making very seriously and is trying to be a faithful steward not only to your church but to all the churches that make up the diocese.

Reference Canons:

Canon 7, Of the Assessment for Common Ministry

- | | |
|---------------|--|
| Section 1 | Each Parish and Mission shall be invited each year to accept its full share of the Assessment for Common Ministry. This Assessment shall provide financial resources to support (1) the Diocesan Apportionment to support the work of the Protestant Episcopal Church in the United States of America, (2) the Diocesan Apportionment to support the work of the Province of New England, and (3) the Common Ministry shared by the congregations in the Diocese of Western Massachusetts. |
| Section 2 (a) | Before December first in each year, the Council shall send to each Parish and Mission a notification of its share of the Assessment for Common Ministry for the next year. |
| Section 2 (b) | As soon thereafter as possible, and not later than the next December thirty-one, it shall be the duty of each Parish and Mission, on forms provided by the Diocese, to notify the Council of its acceptance of its share of the Assessment for Common Ministry. |
| Section 3 | The Vestry or Executive Committee of each Parish or Mission which believes it is unable to fulfill its full share of the Assessment for Common Ministry shall, prior to |

December 15, write to the Council stating the reasons for that belief, the portion of its share it is able to fulfill, and asking Council to approve the request. Council shall respond in writing to each such request.

Section 4 It shall be the duty of each Parish or Mission to transmit to the Treasurer of the Diocese one-twelfth of its accepted share of the Assessment for Common Ministry each month.

Section 5 The basis for the calculation of the Assessment for Common Ministry shall be the average of “Total Operating Revenues” as reported by each Parish or Mission in its Annual Parochial Reports of the preceding three years.

Canon 10, Of the Budget

Section 1 The Council shall annually prepare a plan for the Common Ministry of the Diocese for the next calendar year and a budget to support the plan.

Section 2 At least thirty days before the Annual Meeting of the Convention, the Council shall send a copy of the proposed budget for the next calendar year to all clergy canonically resident in the Diocese, to the Clerk of each Parish or Mission, and to all duly certified Delegates to the Convention, for their information and study, indicating the proposed amount for the Assessment for Common Ministry for that year.

Section 3 At the Annual Meeting of the Convention, the Council shall present the proposed budget for action by the Convention.

Section 4 As soon after January first as possible, the Council shall review the Budget, making such adjustments as may be necessary after responses by Parishes and Missions, and the Budget, as adjusted, shall become effective as of January first of that year.

Section 5 The allocation of the financial resources from the Assessment for Common Ministry may be approved by vote of the Convention, by a majority vote of all members of the council or by a majority vote of all members of any committee authorized by the Convention to incur expenses.

Minutes of the Meeting of Diocesan Council

September 10, 2020

2:00 p.m. via Zoom

Present

The Rt. Rev. Doug Fisher, President
Steve Abdow, Assistant Treasurer
Don Allison, Chancellor
The Rev. Heather Blais
Donna Christian
Richard Delorme
Frank Minasian
The Rev. Eliot Moss
The Rev. José Reyes
Mark Rogers
The Rev. Rich Simpson
The Rev. Nancy Webb Stroud, Vice-President
The Rev. Dcn. Beth Washburn
Wende Wheeler, Secretary
Janet Young

Absent

The Rev. Janet Zimmerman
Richard Gore

2:05 p.m. Called to order with prayer led by the Rich Simpson

(Beth Washburn will be chaplain of the next meeting).

Consent Agenda

The Consent Agenda was moved, seconded and passed unanimously.

Bishop's Time

The Bishop:

- informed Council of ongoing confidential matters pertaining to events which transpired in the Diocese in the 1970s and 1980s.
- commended clergy and lay leaders who are leading the church in this time of Covid with great faith and creativity, and who are finding new ways to be church. He also recognized that the work is exhausting, but cited a recent House of Bishops call with Dr. Anthony Fauci who looks to a time when life will be back to a semblance of normal as a reason for hope.
- noted the challenge in calling clergy now, at a time when retirements significantly outpace ordinations. Seeing the Holy Spirit at work in finding responses, including the number of lay people signing up for courses in leading Morning Prayer, and Lay Preaching.
- is considering, along with Alan Gates, how we might be able to conduct confirmations and ordinations safely.
- commended José Reyes on all that's happening with the new community center ministry at St. Mark's in Worcester.

- announced that Steve Abdow will be retiring from his position as Canon for Mission Resources next February. Between now and then, details will be put into place regarding his work: Kim Foster will become the CFO, and Susan Olbon will also take on some of his tasks. Steve will continue on in his role leading Human to Human. The Bishop also noted that Esther Barker will be retiring as Accounting Manager.

2021 Budget

The budget is not quite ready, but will be close to being balanced. No great changes to the parish assessment formula is being made, but consideration will be given to parishes that need a little more help given the circumstances on a case by case basis. Budget will be presented at October meeting.

Wende read the list of parishes that had declined some or all of the proffered financial assistance from the Diocese after the shutdown in the spring: Christ Church Cathedral, Grace/Amherst, St. John's/Ashfield, Sts. James and Andrew's/Greenfield, Trinity/Milford, Southwick Community Church, Trinity/Ware, Reconciliation/Webster, Epiphany/Wilbraham, St. John's/Williamstown and Grace in the Southern Berkshires. Clergy and lay leaders from those parishes were thanked by the Secretary on behalf of the Council.

PPP Loan Forgiveness

We will be submitting an application to turn the federal Payroll Protection Program loan into a grant, as provided by the provisions of the program. We ultimately were able to include more qualifying expenses (including diocesan payroll and housing allowances) than we had originally thought. If we receive the forgiveness that we're eligible for, we could have a surplus at the end of 2020 of \$200,000 - \$250,000. Budget and Financial Planning Committee has asked Council to consider whether we want to ask for the forgiveness on the entire amount, including the diocesan portion, and how we might wish to use that surplus.

Motion: That the Diocese request the full possible amount of PPP loan forgiveness from the federal government, recognizing that a surplus may be realized at a later time for which Council will designate an appropriate use.

Seconded, and unanimously approved.

Vote on Merger of Epiphany, Wilbraham and EMWM

A motion was presented to Council to approve the merger of the Church of The Epiphany in Wilbraham with Episcopal Missions of Western Massachusetts (EMWM).

This is made necessary because, while our Convention recognizes Epiphany as a part of the Federated Epiphany/Christ the King, Epiphany alone is recognized by the State of Massachusetts as a corporation with some remaining real assets. This is the most efficient and simplest way to allow Epiphany to sell its remaining assets and for the proceeds to wind up with the continuing congregation. This is the same as what was just done with St. Thomas.

Moved: To approve the request of Church of the Epiphany, Wilbraham, Massachusetts submitted pursuant to Diocesan Canon 16A, to be reclassified as a Mission in union with the Diocesan Convention and to adopt the Mission By-Laws adopted in accordance with Diocesan Canon 16.11.b, effective as of this date.

Seconded and unanimously approved.

The meeting was adjourned at 3:20 p.m.

Respectfully submitted

Wende T. Wheeler, Secretary

COUNCIL MEMBERSHIP

Officers and Appointed Members:

The Rt. Rev. Douglas Fisher, President

The Rev. Nancy Webb Stroud, Vice President

Ms. Wende Wheeler, Secretary

Ms. Kitty Dougherty, Treasurer

Mr. Frank Minasian, Trustee Representative

Term of Office Expires:

Convention of 2020 - Heather Blais, Donna Christian, Richard Delorme

Convention of 2021 - José Reyes Pérez, Mark Rogers, Eliot Moss, Rick Gore

Convention of 2022 – Janet Zimmerman, Janet Young, Beth Washburn

EDWMA Financial Report through August 2020

The Summary Statement of Diocesan Operations (based on actual assessments received) shows that we are over budget as of the end of August with a (\$39,150) deficit compared to the projected deficit of (\$21,942). This \$17k overage is not alarming and we believe we are still on track to break even at the end the year, based on the original budget. We'll catch up some in November due to minimal convention costs.

Revenues from assessments are off by \$138K due to the forgiveness that was granted at the beginning of the pandemic. Investment income is down approx. \$20K YTD.

This was offset by the suspension of \$70K in Ministry Development Grants for this year, payroll savings of \$50K as a result of an executive staff transition, and reductions in travel and event expenses resulting in a revised forecast for 2020 that keeps the budget balanced through year end.

We are on track at this point and don't foresee any surprises.

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
2020 Summary Statement as of August 31, 2020

01 - Operations Unrestricted

	1st Qtr 2020	April 2020	May 2020	June 2020	2nd Qtr 2020	July 2020	August 2020	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	Actual YTD % of Annual Budget
REVENUES												
Assessment for Common Ministry	\$285,513	\$22,232	\$22,232	\$95,158	\$139,622	\$95,158	\$95,158	\$615,451	\$753,333	(\$137,882)	\$1,130,000	54%
Use of Investment - actual distribution received at end of qtr	\$345,798	\$115,597	\$115,597	\$115,597	\$346,790			\$692,589	\$941,079	(\$248,490)	\$1,411,618	49%
Other Investment Income (Additional Draws)	\$85,000				\$0			\$85,000	\$85,000	\$0	\$85,000	100%
Program Income	\$1,696	\$461	\$0	\$200	\$661	\$385	\$800	\$3,542	\$9,417	(\$5,875)	\$25,500	14%
Other Income and Gifts	\$2,571	\$840	\$832	\$800	\$2,472	\$800	\$800	\$6,642	\$6,400	\$242	\$9,600	69%
Internal Grant Funding	\$0				\$0			\$0		\$0	\$0	
Interest Income	\$101	\$91	\$135	\$143	\$369	\$89	\$84	\$643	\$267	\$377	\$400	161%
TOTAL REVENUES	\$720,679	\$139,220	\$138,796	\$211,898	\$489,914	\$96,432	\$96,842	\$1,403,867	\$1,795,495	(\$391,628)	\$2,662,118	53%
Unrealized Gain / Loss - TD Ameritrade	(\$196)	\$233	\$471	\$1,940	\$2,644	\$474	(\$365)	\$2,558	\$0	\$2,558	\$0	
**based on 1/12th Annual Budget for Distribution	\$0				\$0	\$115,597	\$115,597	\$231,193				
	\$720,483	\$139,453	\$139,267	\$213,838	\$492,558	\$212,502	\$212,075	\$1,637,618	\$1,795,495	(\$157,877)	\$2,662,118	62%
EXPENSES												
BISHOP's MINISTRY	\$120,951	\$44,076	\$36,428	\$38,630	\$119,134	\$36,987	\$41,982	\$319,054	\$331,680	(\$12,626)	\$499,870	64%
CONGREGATIONAL DEVELOPMENT: for Congregations	\$124,445	\$32,728	\$33,355	\$34,283	\$100,365	\$44,778	\$44,876	\$314,464	\$398,900	(\$84,436)	\$548,326	57%
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized	\$65,059	\$6,894	\$16,595	\$10,809	\$34,298	\$16,232	\$24,931	\$140,520	\$195,676	(\$55,156)	\$279,717	50%
MISSION IN THE WORLD	\$141,493	\$43,618	\$40,493	\$42,991	\$127,102	\$39,491	\$54,076	\$362,162	\$370,875	(\$8,713)	\$540,800	67%
GOVERNANCE	\$55,099	\$9,852	\$20,532	\$11,070	\$41,455	\$17,817	\$893	\$115,264	\$102,729	\$12,535	\$176,093	65%
DIOCESAN FINANCE & ADMINISTRATION	\$111,941	\$40,337	\$41,403	\$46,653	\$128,394	\$41,868	\$42,479	\$324,682	\$318,524	\$6,158	\$467,987	69%
PARISH PAYROLL & BENEFITS	\$37,075	\$13,711	\$11,828	\$12,278	\$37,817	\$12,736	\$12,993	\$100,621	\$99,054	\$1,567	\$148,581	68%
TOTAL EXPENSES	\$656,064	\$191,216	\$200,635	\$196,714	\$588,565	\$209,909	\$222,230	\$1,676,768	\$1,817,437	(\$140,669)	\$2,661,374	63%
NET SURPLUS/(DEFICIT)	\$64,419	(\$51,763)	(\$61,368)	\$17,124	(\$96,007)	\$2,594	(\$10,155)	(\$39,150)	(\$21,942)	(\$17,208)	\$744	

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

		1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
REVENUES										
Assessment for Common Ministry										
01-4000-99	Common Ministry - Parishes and Missions									
999 - Default		\$285,513.00	\$285,474.00	\$95,158.00	\$95,158.00	\$761,303.00	\$753,333.32	\$7,969.68	\$1,130,000.00	67.4%
Total Assessment for Common Ministry		\$285,513.00	\$285,474.00	\$95,158.00	\$95,158.00	\$761,303.00	\$753,333.32	\$7,969.68	\$1,130,000.00	67.4%
Use of Investment - Trustees										
01-5100-99	Use of Investment - Spending Rule									
999 - Default		\$345,798.17	\$346,790.43	\$0.00	\$0.00	\$692,588.60	\$941,078.64	(\$248,490.04)	\$1,411,618.00	49.1%
01-5200-99	Use of Investment - Additional Draw									
999 - Default		\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	\$0.00	\$85,000.00	100.0%
Total Use of Investment - Trustees		\$430,798.17	\$346,790.43	\$0.00	\$0.00	\$777,588.60	\$1,026,078.64	(\$248,490.04)	\$1,496,618.00	52.0%
Use of Investments										
01-4940-99	Unrealized Gains & Losses									
999 - Default		(\$196.00)	\$2,644.00	\$474.00	(\$364.50)	\$2,557.50	\$0.00	\$2,557.50	\$0.00	0.0%
Total Use of Investments		(\$196.00)	\$2,644.00	\$474.00	(\$364.50)	\$2,557.50	\$0.00	\$2,557.50	\$0.00	0.0%
Program Income										
01-4500-20	Program Income									
227 - Social Justice		\$735.00	\$0.00	\$0.00	\$0.00	\$735.00	\$0.00	\$735.00	\$0.00	0.0%
270 - Communications		\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	0.0%
01-4500-25	Program Income									
252 - Diocesan Convention		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.0%
01-4500-30	Program Income									
315 - Youth Ministry		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$666.64	(\$666.64)	\$1,000.00	0.0%
324 - Christian Formation Missione		\$30.00	\$200.00	\$200.00	\$800.00	\$1,230.00	\$0.00	\$1,230.00	\$0.00	0.0%
326 - Safe Church Training & Preve		\$300.00	\$0.00	\$165.00	\$0.00	\$465.00	\$2,000.00	(\$1,535.00)	\$3,000.00	15.5%
01-4500-40	Program Income									
103 - Parish Leadership Developmen		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	(\$2,000.00)	\$3,000.00	0.0%

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

		1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
124 - Clergy Conferences	Program Income	\$204.93	\$0.00	\$0.00	\$0.00	\$204.93	\$4,750.00	(\$4,545.07)	\$9,500.00	2.2%
128 - Strategic Leadership Dvlpmn		\$416.51	\$0.00	\$0.00	\$0.00	\$416.51	\$0.00	\$416.51	\$0.00	0.0%
01-4500-50										
059 - Walking Together Ministry		\$9.42	\$461.00	\$0.00	\$0.00	\$470.42	\$0.00	\$470.42	\$0.00	0.0%
Total Program Income		\$1,695.86	\$661.00	\$385.00	\$800.00	\$3,541.86	\$9,416.64	(\$5,874.78)	\$25,500.00	13.9%
PPP Loan/Grant										
01-4690-25	SBA Loans & Grants									
262 - Assistance to Congregation		\$0.00	\$1,226,200.00	\$0.00	\$0.00	\$1,226,200.00	\$0.00	\$1,226,200.00	\$0.00	0.0%
Total PPP Loan/Grant		\$0.00	\$1,226,200.00	\$0.00	\$0.00	\$1,226,200.00	\$0.00	\$1,226,200.00	\$0.00	0.0%
Other Income and Gifts										
01-4200-20	Other Income and Gifts									
270 - Communications		\$0.00	\$30.00	\$0.00	\$0.00	\$30.00	\$0.00	\$30.00	\$0.00	0.0%
01-4200-50	Other Income and Gifts									
037 - Creation Care		\$20.00	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	0.0%
01-4200-99	Other Income and Gifts									
999 - Default		\$0.00	\$41.52	\$0.00	\$0.00	\$41.52	\$0.00	\$41.52	\$0.00	0.0%
01-4225-99	Other Gifts									
999 - Default		\$20.60	\$0.00	\$0.00	\$0.00	\$20.60	\$0.00	\$20.60	\$0.00	0.0%
01-4250-50	Other Income									
037 - Creation Care		\$130.00	\$0.00	\$0.00	\$0.00	\$130.00	\$0.00	\$130.00	\$0.00	0.0%
01-4700-10	Accounting Services									
450 - Archives		\$240.00	\$240.00	\$80.00	\$80.00	\$640.00	\$0.00	\$640.00	\$0.00	0.0%
499 - Finance Personnel Expense		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$640.00	(\$640.00)	\$960.00	0.0%
01-4700-30	Accounting Services									
399 - CongDev Canon Personnel		\$1,080.00	\$1,080.00	\$360.00	\$360.00	\$2,880.00	\$2,880.00	\$0.00	\$4,320.00	66.7%
01-4700-40	Accounting Services									
199 - LeadershipDev Canon Personne		\$1,080.00	\$1,080.00	\$360.00	\$360.00	\$2,880.00	\$2,880.00	\$0.00	\$4,320.00	66.7%
Total Other Income and Gifts		\$2,570.60	\$2,471.52	\$800.00	\$800.00	\$6,642.12	\$6,400.00	\$242.12	\$9,600.00	69.2%

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
Interest Income									
01-4300-99		Interest Income							
999 - Default	\$101.09	\$369.29	\$88.67	\$84.26	\$643.31	\$266.64	\$376.67	\$400.00	160.8%
Total Interest Income	\$101.09	\$369.29	\$88.67	\$84.26	\$643.31	\$266.64	\$376.67	\$400.00	160.8%
TOTAL REVENUES	\$720,482.72	\$1,864,610.24	\$96,905.67	\$96,477.76	\$2,778,476.39	\$1,795,495.24	\$982,981.15	\$2,662,118.00	104.4%
EXPENSES									
BISHOP'S MINISTRY: Programs									
PROGRAMS									
203 - Special Clergy Gatherings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.32	(\$833.32)	\$1,250.00	0.0%
225 - Special Diocesan Events	\$0.00	\$0.00	\$0.00	\$3,400.00	\$3,400.00	\$1,666.64	\$1,733.36	\$2,500.00	136.0%
227 - Social Justice	\$2,568.13	\$0.00	\$136.91	\$500.00	\$3,205.04	\$1,166.60	\$2,038.44	\$1,750.00	183.1%
270 - Communications	\$30,772.91	\$36,845.85	\$10,238.30	\$10,601.22	\$88,458.28	\$88,968.41	(\$510.13)	\$136,052.85	65.0%
Total PROGRAMS	\$33,341.04	\$36,845.85	\$10,375.21	\$14,501.22	\$95,063.32	\$92,634.97	\$2,428.35	\$141,552.85	67.2%
PERSONNEL EXPENSES									
291 - Bishop Business Expenses	\$7,555.62	\$3,394.41	\$289.98	\$961.36	\$12,201.37	\$21,598.28	(\$9,396.91)	\$32,147.56	38.0%
299 - Bishop Personnel Expenses	\$80,054.64	\$78,893.58	\$26,321.78	\$26,519.28	\$211,789.28	\$217,446.35	(\$5,657.07)	\$326,169.67	64.9%
Total PERSONNEL EXPENSES	\$87,610.26	\$82,287.99	\$26,611.76	\$27,480.64	\$223,990.65	\$239,044.63	(\$15,053.98)	\$358,317.23	62.5%
Total BISHOP'S MINISTRY: Programs	\$120,951.30	\$119,133.84	\$36,986.97	\$41,981.86	\$319,053.97	\$331,679.60	(\$12,625.63)	\$499,870.08	63.8%
CONGREGATIONAL DEVELOPMENT: Mission with Congregations									
GRANTS and SCHOLARSHIPS									
302 - Clergy Children Educationa	\$2,250.00	\$0.00	\$0.00	\$1,125.00	\$3,375.00	\$4,000.00	(\$625.00)	\$6,000.00	56.3%
312 - Deanery Programs	\$233.87	\$0.00	\$0.00	\$0.00	\$233.87	\$1,000.00	(\$766.13)	\$1,500.00	15.6%
313 - Ministry Development Initiat	(\$9,652.53)	(\$650.15)	\$275.00	\$150.00	(\$9,877.68)	\$70,000.00	(\$79,877.68)	\$70,000.00	(14.1)%
314 - Bement/Waterfield Edu. Grant	\$19,125.00	\$0.00	\$9,100.00	\$8,250.00	\$36,475.00	\$35,133.32	\$1,341.68	\$40,200.00	90.7%

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
322 - Continuing Education Grant	\$3,000.00	\$1,000.00	\$0.00	\$0.00	\$4,000.00	\$2,666.64	\$1,333.36	\$4,000.00	100.0%
328 - Sabbatical Grants	\$0.00	\$655.00	\$0.00	\$0.00	\$655.00	\$3,333.32	(\$2,678.32)	\$5,000.00	13.1%
Total GRANTS and SCHOLARSHIPS	\$14,956.34	\$1,004.85	\$9,375.00	\$9,525.00	\$34,861.19	\$116,133.28	(\$81,272.09)	\$126,700.00	27.5%
OPERATIONAL EXPENSES									
315 - Youth Ministry	\$480.00	(\$480.00)	\$0.00	\$0.00	\$0.00	\$3,333.32	(\$3,333.32)	\$5,000.00	0.0%
320 - Stewardship	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$3,750.00	(\$2,750.00)	\$5,000.00	20.0%
324 - Christian Formation Missione	\$16,184.73	\$13,933.38	\$5,503.34	\$6,336.68	\$41,958.13	\$36,836.11	\$5,122.02	\$55,254.27	75.9%
326 - Safe Church Training & Preve	\$478.47	\$226.64	\$326.64	\$13.32	\$1,045.07	\$2,966.60	(\$1,921.53)	\$4,450.00	23.5%
329 - Transition Ministry	\$2,676.31	\$62.50	\$89.50	\$0.00	\$2,828.31	\$3,100.00	(\$271.69)	\$5,850.00	48.3%
355 - Latino Ministries	\$37,215.15	\$34,657.86	\$11,570.38	\$11,557.05	\$95,000.44	\$93,726.63	\$1,273.81	\$138,990.05	68.4%
TOTAL CONGREGATIONAL EXPENSES	\$58,034.66	\$48,400.38	\$17,489.86	\$17,907.05	\$141,831.95	\$143,712.66	(\$1,880.71)	\$214,544.32	66.1%
PERSONNEL EXPENSES									
391 - CongDev Canon Business Ex	\$1,640.63	\$1,165.72	\$758.93	\$310.38	\$3,875.66	\$6,666.60	(\$2,790.94)	\$8,500.00	45.6%
399 - CongDev Canon Personnel	\$49,813.61	\$49,794.28	\$17,153.80	\$17,133.83	\$133,895.52	\$132,387.43	\$1,508.09	\$198,581.35	67.4%
TOTAL PERSONNEL EXPENSES	\$51,454.24	\$50,960.00	\$17,912.73	\$17,444.21	\$137,771.18	\$139,054.03	(\$1,282.85)	\$207,081.35	66.5%
TOTAL CONGREGATIONAL DEV: Mission with Congregations	\$124,445.24	\$100,365.23	\$44,777.59	\$44,876.26	\$314,464.32	\$398,899.97	(\$84,435.65)	\$548,325.67	57.3%
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized									
OPERATIONAL EXPENSES									
103 - Parish Leadership Developmen	\$255.00	\$2,850.00	\$0.00	\$0.00	\$3,105.00	\$10,600.00	(\$7,495.00)	\$10,600.00	29.3%
120 - Comm. on Ministry	\$5,620.28	\$251.17	\$2,533.34	\$0.00	\$8,404.79	\$2,499.92	\$5,904.87	\$3,750.00	224.1%
121 - Seminarian Assistance	\$650.00	\$0.00	\$1,235.00	\$0.00	\$1,885.00	\$3,333.32	(\$1,448.32)	\$5,000.00	37.7%
124 - Clergy Conferences	\$3,494.09	\$6,055.40	\$900.00	\$0.00	\$10,449.49	\$15,433.28	(\$4,983.79)	\$17,650.00	59.2%
127 - Fresh Start Program	\$381.88	\$0.00	\$0.00	\$0.00	\$381.88	\$1,000.00	(\$618.12)	\$2,000.00	19.1%
128 - Strategic Leadership Dvlpmn	\$14,116.53	\$425.00	\$0.00	\$8,478.00	\$23,019.53	\$28,331.96	(\$5,312.43)	\$42,500.00	54.2%
129 - Education for Ministry	\$0.00	\$1,750.00	\$0.00	\$0.00	\$1,750.00	\$1,166.64	\$583.36	\$1,750.00	100.0%
130 - Diaconate Formation	\$3,079.56	\$0.00	\$4,000.00	(\$1,317.00)	\$5,762.56	\$3,000.00	\$2,762.56	\$3,000.00	192.1%
143 - Lawrence House	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.0%

The Episcopal Diocese of Western Massachusetts

UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's

AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
TOTAL OPERATIONAL EXPENSES	\$27,597.34	\$11,331.57	\$8,668.34	\$17,161.00	\$64,758.25	\$65,365.12	(\$606.87)	\$86,250.00	75.1%
PERSONNEL EXPENSES									
191 - LeadershipDev Canon Busines	\$1,415.13	\$369.56	\$53.71	\$53.21	\$1,891.61	\$7,999.96	(\$6,108.35)	\$10,000.00	18.9%
199 - LeadershipDev Canon Personne	\$36,046.70	\$22,597.17	\$7,510.06	\$7,716.50	\$73,870.43	\$122,311.35	(\$48,440.92)	\$183,467.22	40.3%
TOTAL PERSONNEL EXPENSES	\$37,461.83	\$22,966.73	\$7,563.77	\$7,769.71	\$75,762.04	\$130,311.31	(\$54,549.27)	\$193,467.22	39.2%
TOTAL FORMATION & LEADERSHIP DEVELOPMENT	\$65,059.17	\$34,298.30	\$16,232.11	\$24,930.71	\$140,520.29	\$195,676.43	(\$55,156.14)	\$279,717.22	50.2%
MISSION IN THE WORLD									
OPERATIONAL EXPENSES									
001 - Nat'l Church Apportionmen	\$92,533.00	\$92,532.00	\$30,844.00	\$30,844.00	\$246,753.00	\$245,752.64	\$1,000.36	\$368,629.00	66.9%
012 - Province of N.E.	\$2,437.26	\$4,937.26	\$812.42	\$812.42	\$8,999.36	\$6,499.32	\$2,500.04	\$9,749.00	92.3%
020 - Ecumenical Officer	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	\$2,300.00	(\$2,000.00)	\$2,300.00	13.0%
021 - Interfaith Council	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00	\$0.00	\$350.00	100.0%
026 - Mass Council of Churches	\$3,750.00	\$3,750.00	\$1,250.00	\$1,250.00	\$10,000.00	\$10,000.00	\$0.00	\$15,000.00	66.7%
028 - Berkshire Organizing Projec	\$625.00	\$625.00	\$625.00	\$0.00	\$1,875.00	\$2,625.00	(\$750.00)	\$3,500.00	53.6%
029 - Outdoor Worship Communitie	\$28,599.92	\$13,843.26	\$4,623.30	\$4,643.19	\$51,709.67	\$62,363.78	(\$10,654.11)	\$81,045.72	63.8%
030 - Global Mission	\$150.00	\$0.00	\$0.00	\$12,500.00	\$12,650.00	\$6,666.64	\$5,983.36	\$10,000.00	126.5%
035 - Sustainable Development Goa	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$10,000.00	75.0%
037 - Creation Care	\$10,247.54	\$8,914.85	(\$1,163.91)	\$4,026.32	\$22,024.80	\$26,817.20	(\$4,792.40)	\$40,225.92	54.8%
Total OPERATIONAL EXPENSES	\$141,492.72	\$127,102.37	\$39,490.81	\$54,075.93	\$362,161.83	\$370,874.58	(\$8,712.75)	\$540,799.64	67.0%
Total MISSION IN THE WORLD	\$141,492.72	\$127,102.37	\$39,490.81	\$54,075.93	\$362,161.83	\$370,874.58	(\$8,712.75)	\$540,799.64	67.0%
GOVERNANCE									
OPERATIONAL EXPENSES									
250 - Chancellor's Expenses	\$12,046.80	\$20,125.00	\$3,500.00	\$3,500.00	\$39,171.80	\$32,000.00	\$7,171.80	\$47,000.00	83.3%
252 - Diocesan Convention	\$1,708.53	\$1,695.21	\$582.83	\$569.51	\$4,556.08	\$5,167.20	(\$611.12)	\$31,350.80	14.5%
253 - Diocesan Council	\$2,297.49	\$0.00	\$0.00	\$0.00	\$2,297.49	\$2,700.00	(\$402.51)	\$2,700.00	85.1%
254 - General Convention	\$3,750.00	\$3,750.00	\$1,250.00	(\$8,750.00)	\$0.00	\$10,000.00	(\$10,000.00)	\$15,000.00	0.0%

The Episcopal Diocese of Western Massachusetts

UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's

AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
255 - House of Bishops	\$2,647.51	(\$1,050.00)	\$0.00	\$0.00	\$1,597.51	\$1,500.00	\$97.51	\$3,000.00	53.3%
256 - Retired Clergy Benefits	\$6,924.30	\$6,924.30	\$1,678.10	\$2,026.70	\$17,553.40	\$20,789.96	(\$3,236.56)	\$31,185.00	56.3%
257 - Retired Lay Benefits	\$8,364.60	\$8,364.60	\$2,788.20	\$2,859.60	\$22,377.00	\$21,903.28	\$473.72	\$32,855.00	68.1%
258 - Standing Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$333.32	(\$333.32)	\$500.00	0.0%
259 - Title IV Disciplinary Committe	\$15,525.00	\$0.00	\$0.00	\$0.00	\$15,525.00	\$5,333.32	\$10,191.68	\$8,000.00	194.1%
260 - Assistance to Congregation	\$0.00	\$145,852.00	\$0.00	\$0.00	\$145,852.00	\$0.00	\$145,852.00	\$0.00	0.0%
262 - Assistance to Congregation	\$0.00	\$906,311.08	\$7,480.91	\$0.00	\$913,791.99	\$0.00	\$913,791.99	\$0.00	0.0%
TOTAL OPERATIONAL EXPENSES	\$53,264.23	\$1,091,972.19	\$17,280.04	\$205.81	\$1,162,722.27	\$99,727.08	\$1,062,995.19	\$171,590.80	677.6%
PERSONNEL EXPENSES									
251 - Governance Admin Staff	\$1,834.86	\$1,645.56	\$536.91	\$687.40	\$4,704.73	\$3,001.71	\$1,703.02	\$4,502.59	104.5%
Total PERSONNEL EXPENSES	\$1,834.86	\$1,645.56	\$536.91	\$687.40	\$4,704.73	\$3,001.71	\$1,703.02	\$4,502.59	104.5%
TOTAL GOVERNANCE	\$55,099.09	\$1,093,617.75	\$17,816.95	\$893.21	\$1,167,427.00	\$102,728.79	\$1,064,698.21	\$176,093.39	663.0%
DIOCESAN FINANCE & ADMINISTRATION EXPENSES									
ARCHIVE EXPENSES									
450 - Archives	\$1,807.35	\$1,691.05	\$553.78	\$552.44	\$4,604.62	\$4,695.67	(\$91.05)	\$6,993.62	65.8%
Total ARCHIVE EXPENSES	\$1,807.35	\$1,691.05	\$553.78	\$552.44	\$4,604.62	\$4,695.67	(\$91.05)	\$6,993.62	65.8%
OPERATIONAL EXPENSES									
400 - General Operation Expense	\$8,537.16	\$7,292.49	\$892.86	\$2,435.34	\$19,157.85	\$20,299.88	(\$1,142.03)	\$30,450.00	62.9%
420 - General Property Expenses	\$27,937.27	\$29,388.73	\$9,327.39	\$8,959.86	\$75,613.25	\$79,284.04	(\$3,670.79)	\$118,926.16	63.6%
430 - Financial Management Expense	\$3,850.80	\$6,349.98	\$2,164.44	\$6,138.25	\$18,503.47	\$9,833.24	\$8,670.23	\$14,750.00	125.4%
440 - Accounting Expenses	\$0.00	\$12,000.00	\$6,000.00	\$1,000.00	\$19,000.00	\$19,500.00	(\$500.00)	\$19,500.00	97.4%
TOTAL OPERATIONAL EXPENSES	\$40,325.23	\$55,031.20	\$18,384.69	\$18,533.45	\$132,274.57	\$128,917.16	\$3,357.41	\$183,626.16	72.0%
PERSONNEL EXPENSES									
491 - Finance Business Expenses	\$1,851.06	\$2,771.64	\$386.24	\$486.88	\$5,495.82	\$6,917.32	(\$1,421.50)	\$10,376.20	53.0%
499 - Finance Personnel Expense	\$67,957.75	\$68,899.70	\$22,543.56	\$22,906.25	\$182,307.26	\$177,993.68	\$4,313.58	\$266,990.68	68.3%
TOTAL PERSONNEL EXPENSES	\$69,808.81	\$71,671.34	\$22,929.80	\$23,393.13	\$187,803.08	\$184,911.00	\$2,892.08	\$277,366.88	67.7%

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
TOTAL DIOCESAN FINANCE & ADMINISTRATION EXPENSES	\$111,941.39	\$128,393.59	\$41,868.27	\$42,479.02	\$324,682.27	\$318,523.83	\$6,158.44	\$467,986.66	69.4%
PARISH PAYROLL & BENEFITS									
OPERATIONAL EXPENSES									
700 - Agency Administrative Cost	\$2,875.91	\$4,296.99	\$963.55	\$714.13	\$8,850.58	\$8,766.64	\$83.94	\$13,150.00	67.3%
Total OPERATIONAL EXPENSES	\$2,875.91	\$4,296.99	\$963.55	\$714.13	\$8,850.58	\$8,766.64	\$83.94	\$13,150.00	67.3%
PERSONNEL EXPENSES									
791 - Agency Business Expenses	\$145.00	\$15.00	\$5.00	\$5.00	\$170.00	\$799.92	(\$629.92)	\$1,200.00	14.2%
799 - Agency Personnel Expenses	\$34,054.18	\$33,505.34	\$11,767.41	\$12,273.89	\$91,600.82	\$89,487.52	\$2,113.30	\$134,231.36	68.2%
Total PERSONNEL EXPENSES	\$34,199.18	\$33,520.34	\$11,772.41	\$12,278.89	\$91,770.82	\$90,287.44	\$1,483.38	\$135,431.36	67.8%
TOTAL PARISH PAYROLL & BENEFITS	\$37,075.09	\$37,817.33	\$12,735.96	\$12,993.02	\$100,621.40	\$99,054.08	\$1,567.32	\$148,581.36	67.7%
TOTAL EXPENSES	\$656,064.00	\$1,640,728.41	\$209,908.66	\$222,230.01	\$2,728,931.08	\$1,817,437.28	\$911,493.80	\$2,661,374.02	102.5%
NET SURPLUS/(DEFICIT)									
001 - Nat'l Church Apportionment	(\$92,533.00)	(\$92,532.00)	(\$30,844.00)	(\$30,844.00)	(\$246,753.00)	(\$245,752.64)	(\$1,000.36)	(\$368,629.00)	66.9%
012 - Province of N.E.	(\$2,437.26)	(\$4,937.26)	(\$812.42)	(\$812.42)	(\$8,999.36)	(\$6,499.32)	(\$2,500.04)	(\$9,749.00)	92.3%
020 - Ecumenical Officer	(\$300.00)	\$0.00	\$0.00	\$0.00	(\$300.00)	(\$2,300.00)	\$2,000.00	(\$2,300.00)	13.0%
021 - Interfaith Council	(\$350.00)	\$0.00	\$0.00	\$0.00	(\$350.00)	(\$350.00)	\$0.00	(\$350.00)	100.0%
026 - Mass Council of Churches	(\$3,750.00)	(\$3,750.00)	(\$1,250.00)	(\$1,250.00)	(\$10,000.00)	(\$10,000.00)	\$0.00	(\$15,000.00)	66.7%
028 - Berkshire Organizing Project	(\$625.00)	(\$625.00)	(\$625.00)	\$0.00	(\$1,875.00)	(\$2,625.00)	\$750.00	(\$3,500.00)	53.6%
029 - Outdoor Worship Communities	(\$28,599.92)	(\$13,843.26)	(\$4,623.30)	(\$4,643.19)	(\$51,709.67)	(\$62,363.78)	\$10,654.11	(\$81,045.72)	63.8%
030 - Global Mission	(\$150.00)	\$0.00	\$0.00	(\$12,500.00)	(\$12,650.00)	(\$6,666.64)	(\$5,983.36)	(\$10,000.00)	126.5%
035 - Sustainable Development Goals	(\$2,500.00)	(\$2,500.00)	(\$2,500.00)	\$0.00	(\$7,500.00)	(\$7,500.00)	\$0.00	(\$10,000.00)	75.0%
037 - Creation Care	(\$10,097.54)	(\$8,914.85)	\$1,163.91	(\$4,026.32)	(\$21,874.80)	(\$26,817.20)	\$4,942.40	(\$40,225.92)	54.4%
059 - Walking Together Ministry	\$9.42	\$461.00	\$0.00	\$0.00	\$470.42	\$0.00	\$470.42	\$0.00	0.0%
103 - Parish Leadership Development Da	(\$255.00)	(\$2,850.00)	\$0.00	\$0.00	(\$3,105.00)	(\$8,600.00)	\$5,495.00	(\$7,600.00)	40.9%
120 - Comm. on Ministry	(\$5,620.28)	(\$251.17)	(\$2,533.34)	\$0.00	(\$8,404.79)	(\$2,499.92)	(\$5,904.87)	(\$3,750.00)	224.1%

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
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	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
121 - Seminarian Assistance	(\$650.00)	\$0.00	(\$1,235.00)	\$0.00	(\$1,885.00)	(\$3,333.32)	\$1,448.32	(\$5,000.00)	37.7%
124 - Clergy Conferences	(\$3,289.16)	(\$6,055.40)	(\$900.00)	\$0.00	(\$10,244.56)	(\$10,683.28)	\$438.72	(\$8,150.00)	125.7%
127 - Fresh Start Program	(\$381.88)	\$0.00	\$0.00	\$0.00	(\$381.88)	(\$1,000.00)	\$618.12	(\$2,000.00)	19.1%
128 - Strategic Leadership Dvlpmnt	(\$13,700.02)	(\$425.00)	\$0.00	(\$8,478.00)	(\$22,603.02)	(\$28,331.96)	\$5,728.94	(\$42,500.00)	53.2%
129 - Education for Ministry	\$0.00	(\$1,750.00)	\$0.00	\$0.00	(\$1,750.00)	(\$1,166.64)	(\$583.36)	(\$1,750.00)	100.0%
130 - Diaconate Formation	(\$3,079.56)	\$0.00	(\$4,000.00)	\$1,317.00	(\$5,762.56)	(\$3,000.00)	(\$2,762.56)	(\$3,000.00)	192.1%
143 - Lawrence House	\$0.00	\$0.00	\$0.00	(\$10,000.00)	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	0.0%
191 - LeadershipDev Canon Business Exp	(\$1,415.13)	(\$369.56)	(\$53.71)	(\$53.21)	(\$1,891.61)	(\$7,999.96)	\$6,108.35	(\$10,000.00)	18.9%
199 - LeadershipDev Canon Personnel E	(\$34,966.70)	(\$21,517.17)	(\$7,150.06)	(\$7,356.50)	(\$70,990.43)	(\$119,431.35)	\$48,440.92	(\$179,147.22)	39.6%
203 - Special Clergy Gatherings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$833.32)	\$833.32	(\$1,250.00)	0.0%
225 - Special Diocesan Events	\$0.00	\$0.00	\$0.00	(\$3,400.00)	(\$3,400.00)	(\$1,666.64)	(\$1,733.36)	(\$2,500.00)	136.0%
227 - Social Justice	(\$1,833.13)	\$0.00	(\$136.91)	(\$500.00)	(\$2,470.04)	(\$1,166.60)	(\$1,303.44)	(\$1,750.00)	141.1%
250 - Chancellor's Expenses	(\$12,046.80)	(\$20,125.00)	(\$3,500.00)	(\$3,500.00)	(\$39,171.80)	(\$32,000.00)	(\$7,171.80)	(\$47,000.00)	83.3%
251 - Governance Admin Staff	(\$1,834.86)	(\$1,645.56)	(\$536.91)	(\$687.40)	(\$4,704.73)	(\$3,001.71)	(\$1,703.02)	(\$4,502.59)	104.5%
252 - Diocesan Convention	(\$1,708.53)	(\$1,695.21)	(\$582.83)	(\$569.51)	(\$4,556.08)	(\$5,167.20)	\$611.12	(\$22,350.80)	20.4%
253 - Diocesan Council	(\$2,297.49)	\$0.00	\$0.00	\$0.00	(\$2,297.49)	(\$2,700.00)	\$402.51	(\$2,700.00)	85.1%
254 - General Convention	(\$3,750.00)	(\$3,750.00)	(\$1,250.00)	\$8,750.00	\$0.00	(\$10,000.00)	\$10,000.00	(\$15,000.00)	0.0%
255 - House of Bishops	(\$2,647.51)	\$1,050.00	\$0.00	\$0.00	(\$1,597.51)	(\$1,500.00)	(\$97.51)	(\$3,000.00)	53.3%
256 - Retired Clergy Benefits	(\$6,924.30)	(\$6,924.30)	(\$1,678.10)	(\$2,026.70)	(\$17,553.40)	(\$20,789.96)	\$3,236.56	(\$31,185.00)	56.3%
257 - Retired Lay Benefits	(\$8,364.60)	(\$8,364.60)	(\$2,788.20)	(\$2,859.60)	(\$22,377.00)	(\$21,903.28)	(\$473.72)	(\$32,855.00)	68.1%
258 - Standing Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$333.32)	\$333.32	(\$500.00)	0.0%
259 - Title IV Disciplinary Committee	(\$15,525.00)	\$0.00	\$0.00	\$0.00	(\$15,525.00)	(\$5,333.32)	(\$10,191.68)	(\$8,000.00)	194.1%
260 - Assistance to Congregations for C	\$0.00	(\$145,852.00)	\$0.00	\$0.00	(\$145,852.00)	\$0.00	(\$145,852.00)	\$0.00	0.0%
262 - Assistance to Congregations for P	\$0.00	\$319,888.92	(\$7,480.91)	\$0.00	\$312,408.01	\$0.00	\$312,408.01	\$0.00	0.0%
270 - Communications	(\$30,772.91)	(\$36,815.85)	(\$10,218.30)	(\$10,601.22)	(\$88,408.28)	(\$88,968.41)	\$560.13	(\$136,052.85)	65.0%
291 - Bishop Business Expenses	(\$7,555.62)	(\$3,394.41)	(\$289.98)	(\$961.36)	(\$12,201.37)	(\$21,598.28)	\$9,396.91	(\$32,147.56)	38.0%
299 - Bishop Personnel Expenses	(\$80,054.64)	(\$78,893.58)	(\$26,321.78)	(\$26,519.28)	(\$211,789.28)	(\$217,446.35)	\$5,657.07	(\$326,169.67)	64.9%
302 - Clergy Children Educational Grant	(\$2,250.00)	\$0.00	\$0.00	(\$1,125.00)	(\$3,375.00)	(\$4,000.00)	\$625.00	(\$6,000.00)	56.3%
312 - Deanery Programs	(\$233.87)	\$0.00	\$0.00	\$0.00	(\$233.87)	(\$1,000.00)	\$766.13	(\$1,500.00)	15.6%
313 - Ministry Development Initiatives (\$9,652.53	\$650.15	(\$275.00)	(\$150.00)	\$9,877.68	(\$70,000.00)	\$79,877.68	(\$70,000.00)	(14.1)%
314 - Bement/Waterfield Edu. Grants	(\$19,125.00)	\$0.00	(\$9,100.00)	(\$8,250.00)	(\$36,475.00)	(\$35,133.32)	(\$1,341.68)	(\$40,200.00)	90.7%

The Episcopal Diocese of Western Massachusetts
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AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2020	2020 Budget as of 8/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
315 - Youth Ministry	(\$480.00)	\$480.00	\$0.00	\$0.00	\$0.00	(\$2,666.68)	\$2,666.68	(\$4,000.00)	0.0%
320 - Stewardship	(\$1,000.00)	\$0.00	\$0.00	\$0.00	(\$1,000.00)	(\$3,750.00)	\$2,750.00	(\$5,000.00)	20.0%
322 - Continuing Education Grants	(\$3,000.00)	(\$1,000.00)	\$0.00	\$0.00	(\$4,000.00)	(\$2,666.64)	(\$1,333.36)	(\$4,000.00)	100.0%
324 - Christian Formation Missioner	(\$16,154.73)	(\$13,733.38)	(\$5,303.34)	(\$5,536.68)	(\$40,728.13)	(\$36,836.11)	(\$3,892.02)	(\$55,254.27)	73.7%
326 - Safe Church Training & Preventio	(\$178.47)	(\$226.64)	(\$161.64)	(\$13.32)	(\$580.07)	(\$966.60)	\$386.53	(\$1,450.00)	40.0%
328 - Sabbatical Grants	\$0.00	(\$655.00)	\$0.00	\$0.00	(\$655.00)	(\$3,333.32)	\$2,678.32	(\$5,000.00)	13.1%
329 - Transition Ministry	(\$2,676.31)	(\$62.50)	(\$89.50)	\$0.00	(\$2,828.31)	(\$3,100.00)	\$271.69	(\$5,850.00)	48.3%
355 - Latino Ministries	(\$37,215.15)	(\$34,657.86)	(\$11,570.38)	(\$11,557.05)	(\$95,000.44)	(\$93,726.63)	(\$1,273.81)	(\$138,990.05)	68.4%
391 - CongDev Canon Business Expense	(\$1,640.63)	(\$1,165.72)	(\$758.93)	(\$310.38)	(\$3,875.66)	(\$6,666.60)	\$2,790.94	(\$8,500.00)	45.6%
399 - CongDev Canon Personnel Expense	(\$48,733.61)	(\$48,714.28)	(\$16,793.80)	(\$16,773.83)	(\$131,015.52)	(\$129,507.43)	(\$1,508.09)	(\$194,261.35)	67.4%
400 - General Operation Expenses	(\$8,537.16)	(\$7,292.49)	(\$892.86)	(\$2,435.34)	(\$19,157.85)	(\$20,299.88)	\$1,142.03	(\$30,450.00)	62.9%
420 - General Property Expenses	(\$27,937.27)	(\$29,388.73)	(\$9,327.39)	(\$8,959.86)	(\$75,613.25)	(\$79,284.04)	\$3,670.79	(\$118,926.16)	63.6%
430 - Financial Management Expenses	(\$3,850.80)	(\$6,349.98)	(\$2,164.44)	(\$6,138.25)	(\$18,503.47)	(\$9,833.24)	(\$8,670.23)	(\$14,750.00)	125.4%
440 - Accounting Expenses	\$0.00	(\$12,000.00)	(\$6,000.00)	(\$1,000.00)	(\$19,000.00)	(\$19,500.00)	\$500.00	(\$19,500.00)	97.4%
450 - Archives	(\$1,567.35)	(\$1,451.05)	(\$473.78)	(\$472.44)	(\$3,964.62)	(\$4,695.67)	\$731.05	(\$6,993.62)	56.7%
491 - Finance Business Expenses	(\$1,851.06)	(\$2,771.64)	(\$386.24)	(\$486.88)	(\$5,495.82)	(\$6,917.32)	\$1,421.50	(\$10,376.20)	53.0%
499 - Finance Personnel Expenses	(\$67,957.75)	(\$68,899.70)	(\$22,543.56)	(\$22,906.25)	(\$182,307.26)	(\$177,353.68)	(\$4,953.58)	(\$266,030.68)	68.5%
700 - Agency Administrative Costs	(\$2,875.91)	(\$4,296.99)	(\$963.55)	(\$714.13)	(\$8,850.58)	(\$8,766.64)	(\$83.94)	(\$13,150.00)	67.3%
791 - Agency Business Expenses	(\$145.00)	(\$15.00)	(\$5.00)	(\$5.00)	(\$170.00)	(\$799.92)	\$629.92	(\$1,200.00)	14.2%
799 - Agency Personnel Expenses	(\$34,054.18)	(\$33,505.34)	(\$11,767.41)	(\$12,273.89)	(\$91,600.82)	(\$89,487.52)	(\$2,113.30)	(\$134,231.36)	68.2%
999 - Default	\$716,236.86	\$635,319.24	\$95,720.67	\$94,877.76	\$1,542,154.53	\$1,779,678.60	(\$237,524.07)	\$2,627,018.00	58.7%
TOTAL NET SURPLUS/(DEFICIT)	\$64,418.72	\$223,881.83	(\$113,002.99)	(\$125,752.25)	\$49,545.31	(\$21,942.04)	\$71,487.35	\$743.98	6,659.5%

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

Report name: 2020 ACTIVITY STMT - DIO.OPS - LVL10 w/acct detail
Chart template: Steve's Summary 2020
Include account levels 1 to 3
Do not include accounts with no activity
Do not include inactive accounts
User has access to all accounts
User has access to all Projects
Include these Funds: 01, 04, 02, 03
Include all Account Codes
Include all Accounts
Include all Account Attributes
Include these Projects: 001 to 227, 231 to 339, 345 to 499, 601 to 800, 850 to 999
Include all Project Attributes
Include all Transaction Attributes
Include all Classes
Include these Journals: Accounts Payable, Accounts Receivable, Cash Receipts, General Journal, Cash Management
Include all Not Yet Posted Transactions

Include all Project Types
Include all Project Statuses
Include all Project Divisions
Include all Project Departments
Include all Project Locations
Include all Department(s)

Column 1 criteria:
Heading:
Definition: Account Number

Column 2 criteria:
Heading:
Definition: Account Description

Column 3 criteria:
Heading: JANUARY
Include these dates: <Specific fiscal periods> (1/1/2020 to 1/31/2020)
Definition: {Actual}

Column 4 criteria:
Heading: FEBRUARY
Include these dates: <Specific fiscal periods> (2/1/2020 to 2/29/2020)
Definition: {Actual}

Column 5 criteria:
Heading: MARCH
Include these dates: <Specific fiscal periods> (3/1/2020 to 3/31/2020)

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

Definition: {Actual}

Column 6 criteria:
Heading: 1st QTR
Include these dates: <Specific fiscal periods> (1/1/2020 to 3/31/2020)
Definition: {Actual}

Column 7 criteria:
Heading: APRIL
Include these dates: <Specific fiscal periods> (4/1/2020 to 4/30/2020)
Definition: {Actual}

Column 8 criteria:
Heading: MAY
Include these dates: <Specific fiscal periods> (5/1/2020 to 5/31/2020)
Definition: {Actual}

Column 9 criteria:
Heading: JUNE
Include these dates: <Specific fiscal periods> (6/1/2020 to 6/30/2020)
Definition: {Actual}

Column 10 criteria:
Heading: 2nd QTR
Include these dates: <Specific fiscal periods> (4/1/2020 to 6/30/2020)
Definition: {Actual}

Column 11 criteria:
Heading: JULY
Include these dates: <Specific fiscal periods> (7/1/2020 to 7/31/2020)
Definition: {Actual}

Column 12 criteria:
Heading: AUGUST
Include these dates: <Specific fiscal periods> (8/1/2020 to 8/31/2020)
Definition: {Actual}

Column 13 criteria:
Heading: SEPTEMBER
Include these dates: <Specific fiscal periods> (9/1/2020 to 9/30/2020)
Definition: {Actual}

Column 14 criteria:
Heading: 3rd QTR
Include these dates: <Specific fiscal periods> (7/1/2020 to 9/30/2020)
Definition: {Actual}

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

Column 15 criteria:
Heading: OCTOBER
Include these dates: <Specific fiscal periods> (10/1/2020 to 10/31/2020)
Definition: { Actual }

Column 16 criteria:
Heading: NOVEMBER
Include these dates: <Specific fiscal periods> (11/1/2020 to 11/30/2020)
Definition: { Actual }

Column 17 criteria:
Heading: DECEMBER
Include these dates: <Specific fiscal periods> (12/1/2020 to 12/31/2020)
Definition: { Actual }

Column 18 criteria:
Heading: 4TH QTR
Include these dates: <Specific fiscal periods> (10/1/2020 to 12/31/2020)
Definition: { Actual }

Column 19 criteria:
Heading: YTD Actual
as of 8/31/2020
Include these dates: <Specific fiscal periods> (1/1/2020 to 8/31/2020)
Definition: { Actual }

Column 20 criteria:
Heading: 2020 Budget
as of 8/31/2020
Include these dates: <Specific fiscal periods> (1/1/2020 to 8/31/2020)
Definition: { Original Budget[2020] }

Column 21 criteria:
Heading: Variance YTD
to Budget YTD
Include these dates: <Specific fiscal periods> (1/1/2020 to 12/31/2020)
Definition: { Column 19 } - { Column 20 }

Column 22 criteria:
Heading: 2020 Annual
Budget
Include these dates: <Specific fiscal periods> (1/1/2020 to 12/31/2020)
Definition: { Original Budget[2020] }

Column 23 criteria:
Heading: % of ANNUAL
BUDGET USED

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
AUG 2020 YTD- LVL 3 (Ops-Agency only) (Steve's 2020 VCO)

Include these dates: <Specific fiscal periods> (1/1/2020 to 12/31/2020)
Definition: {Column 19} / {Column 22}

EMWM Real Estate Update
September 30, 2020

Blackinton- We have taken the legal steps with the court necessary to clear the title on this property and are moving towards closing on the sale.

St. Luke's Old Stone Chapel in Lanesboro- We are under contract with an individual buyer who wants to buy the property for use as a private residence and music studio. We accepted an offer of \$104K. The buyer expressed interest in a fast, cash sale but we haven't heard from his lawyer in over a week. We are waiting to hear from our realtor. This may be coming undone. The congregation associated with the chapel is a mission and therefore the Diocese (EMWM) owns this property outright. The property is under a Massachusetts Historical Preservation Restriction.

St. Thomas, Auburn- We are marketing the church building in Auburn. The congregation has reverted to mission status and is merging with EMWM as it will be selling its remaining real assets. They will pay EMWM \$25K out of sale proceeds plus expenses for the marketing work. The congregation has moved to the church in Oxford and will work as partners in ministry as they explore the potential future together.

We are now under contract with a congregation led by new Americans from Kenya. The closing is scheduled to take place in three months. We feel optimistic that this will happen.

Minutes of the meeting of the Episcopal Missions of Western Massachusetts

September 10, 2020

3:15 p.m. via Zoom

Present

The Rt. Rev. Doug Fisher, President
Steve Abdow, Assistant Treasurer
Don Allison, Chancellor
The Rev. Heather Blais
Donna Christian
Richard Delorme
Frank Minasian
The Rev. Eliot Moss
The Rev. José Reyes
Mark Rogers
The Rev. Rich Simpson
The Rev. Nancy Webb Stroud, Vice-President
The Rev. Dcn. Beth Washburn
Wende Wheeler, Secretary
Janet Young

Absent

The Rev. Janet Zimmerman
Richard Gore

3:20 p.m. Meeting called to order

Motion to Approve minutes of August 6 EMWM meeting

Moved, seconded, approved unanimously.

Vote on Agreement for the Merger of Epiphany, Wilbraham and EMWM

Motion: To approve, endorse and adopt the Agreement for the Merger by and between the Church of the Epiphany in Wilbraham and the Episcopal Missions of Western Massachusetts.

Motion was seconded and passed unanimously.

Vote of the Sole Member of EMWM on the Merger of Epiphany, Wilbraham and EMWM

Motion: To approve, endorse and adopt the Agreement for the Merger by and between the Church of the Epiphany in Wilbraham and the Episcopal Missions of Western Massachusetts.

Motion was seconded and passed unanimously.

Vote to approve the sale of the Old Stone Church in Lanesborough

Motion: To approve sale of the property located at 525 North Main Street, Lanesborough, Massachusetts, being a portion of the property conveyed to the Corporation by deed dated September 19, 2012 and recorded in the Northern Berkshire Registry of Deeds at Book 1490, Page 321, for a price

not less than \$95,000.00.

To authorize the President, the Treasurer or the Assistant Treasurer, or any one of them acting alone, to execute such deeds, agreements, assignments and other documents which, in their sole judgment, are necessary or appropriate to carry out these votes.

Seconded and approved unanimously.

The meeting was adjourned at 3:30 p.m.

Respectfully submitted

Wende T. Wheeler, Secretary