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AGENDA

June 11, 2020 2 p.m.
via Zoom

Gathering time/Check in/The Rev. Nancy Webb Stroud (chaplain)

Clergy Coaching and COVID - Jenny Gregg

Consent agenda:

- Minutes from April 17, 2020
- Financial Reports
 - 2019 YE Financial Report
 - 2020 Q1 Financial Report
 - Real Estate Update

Bishop's Time

Business matters:

- Forecast for 2020, Diocesan budget - Steve
- 2021 Budgeting
- Line of Credit
- Ideas for parish financial support

Appointments to Budget and Financial Planning Subcommittee

- Bob Perkins
- Member of Council (need two per the charter)

St. Thomas, Auburn - update

Adjourn

FUTURE MEETINGS

(via Zoom)

Thursday, July 9, 2020 2:00-3:15 p.m.

Thursday, August 6, 2020 2-3:15 p.m.

Thursday, September 10, 2020 2:00-3:15 p.m.

Thursday, October 8, 2020 2:00-3:15 p.m.

Thursday, November 12, 2020, 2:00-3:15 p.m.

Thursday, December 10, 2020 2:00-3:15 p.m.

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

Minutes of the Meeting of Diocesan Council

April 2, 2020

2 .m.

via Zoom

Present

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

Absent

The Rev. Eliot Moss

2 p.m. Called to order

The Consent Agenda was moved, seconded and passed unanimously on voice vote.

The Bishop reported that he is meeting regularly with clergy to check in, and that he's inspired by the creativity he's seeing in dealing with the entirely novel circumstances dictated by the pandemic. Parishes are appreciative of the 2 months of forgiveness of Diocesan assessments voted by Council at its March 26 meeting.

Steve Abdow reported that the Diocese is pursuing the possibility of applying for the Payroll Protection Program that was established by the federal CARES legislation recently passed. It would provide payroll support for 8 weeks in the form of a loan which can be forgiven entirely if staffing levels are retained at 90%. The Diocese of Western Massachusetts is well positioned to apply for this program on behalf of all our parishes because our payroll is centralized through the Diocese. Parishes should not submit their own applications. The plan for parish loans through Diocesan funds that had been discussed by Diocesan leadership in the past weeks is currently on the back burner as this PPP program is investigated.

A further Council meeting will be held in the near future to address action needed for the loan program.

Respectfully submitted

Wende T. Wheeler, Secretary

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Minutes of the Meeting of Diocesan Council

April 17, 2020

8:30 a.m.

via Zoom

Present

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

Absent

Kitty Dougherty, Treasurer
The Rev. Heather Blais
The Rev. Nancy Webb Stroud, Vice-President
The Rev. Janet Zimmerman

8:30 a.m. Called to order

The purpose of this meeting was to act on the SBA loan through People's United Bank for the purpose of payroll protection during the COVID-19 pandemic.

Steve noted:

- the loan covers payroll and employer paid benefits (health, retirement)
- the loan will be forgiven if, at 8 weeks past the date of the loan, the total payroll is within 10% of the payroll on the benchmark date (Feb 15).
- Payroll for the parishes will be covered beginning with next week's payroll cycle (week of 4/20/20)
- loan is for 2 ½ times monthly payroll; the extra 25% is allowed for coverage of rent, mortgages, utilities, etc. Plan is to return those funds.

Moved: Diocesan Council authorizes Steve Abdow, Assistant Treasurer of the Diocese, to enter into a borrowing from People's United Bank through the SBA backed Payroll Protection Program of up to \$1,300,000 on behalf of the Diocese, and to execute all documents associated therewith.

The motion was seconded and passed unanimously on a voice vote.

The meeting was adjourned at 8:55 a.m.

Respectfully submitted

Wende T. Wheeler, Secretary

UPCOMING COUNCIL MEETING SCHEDULE

Thursday, June 11, 2020 2:00-4:30 p.m.

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:

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Notes on the November 2019 Income Statement of the Administrative Offices of the Diocese of Western MA

Summary

Our year end financial results show a balanced budget within \$200 of projections. Revenue and expenses were both under budget by ~\$4500. At the end of November we show a bottom line deficit of \$8,542 against a projected deficit of \$18,848 leaving us with a variance of \$9,306 to the good. I believe this puts us in a good position for our year end.

Here are notes on the major variances from the budget.

Revenue

- Income from invested funds was \$11K less than projection
- Other income and gifts was \$5000 over projection
- In 2019 the budget included an additional draw from invested funds of \$100K which represents 3.7% of total revenue for the year.

Bishop's Ministry

- We were over budget in this category by \$15K on a budget of \$491K.
- We incurred \$14,000 for travel expenses (trip to the Holy Land and the Consecration in Paris) that were not anticipated when the budget was created.

Congregational Development: Mission with Congregations

- We ended up under projection in this category by \$32K with a YTD budget of \$596K.
- Planned program and conference expenses for Hispanic Ministry in the Diocese were eliminated and we finished \$17,500 under budget. Hispanic Ministry was robust in 2019. There is a new Hispanic congregation meeting on Thursday evenings in Holyoke, and the Hispanic congregation in Worcester moved into St. Mark's in Worcester and is seeking to attain Mission Congregation status. Plans to start Hispanic ministry in Southbridge are also underway.
- We were \$13,000 under budget on the youth ministry line as our missionary for youth ministry answered a call away from the diocese in 2019.
- We are \$10,000 under budget on the stewardship line. We combined a successful stewardship event for the diocese with the annual Parish Leadership Day and the \$7500 expense for the Workshop was charged to the PLD budget line.
- Expenses related to the work of our Christian Formation Missioner are \$10,000 over budget. \$5000 of this is due to a mistake budgeting for clergy pension benefits.

Formation and Leadership Development for the Baptized

- This area of the budget is over projection by \$4000 on a budget of \$280K.

- There was an unbudgeted expense to support Lawrence House of \$5000.
- We spent \$10,000 less than budgeted on Leadership Development work. The budget in 2019 for that was \$47,500.
- There was no demand for assistance to seminarians with tuition payments and the \$6000 budget was unspent.
- Diaconate formation expenses were \$6600 instead of the projected \$3000.

Mission with the Larger Church/World

- This category shows expenses under budget by \$29K on a budget of \$556K.
- The grant line for our Outdoor Worship Communities was reduced and is under budget by \$12K.
- Requests for Global Mission Grants have dwindled and we reduced that budget mid-year by \$10,000. That line is under budget the original \$25K budget by \$16,000.
- Our outreach efforts and investments have become local and regional at this time with ministries like Building Bridges Veteran's Initiative and Walking Together.

Governance

- This category is \$27K over its budget of \$167K for the year.
- We incurred \$20,000 in unanticipated expenses related to Title IV work on matters of clergy discipline- mostly legal work.
- Chancellor's expense is over budget by an additional \$5000 for Title IV work.

Administration and Finance

- This area of the budget is over by \$8180 on a budget of \$457K.
- We are over budget by \$9800 for wages and benefits as a result of staff changes in 2019. Some of the overage was for one time transition costs. These changes have resulted in marked improvements in our financial operation.

Parish Payroll and Benefits Administration

- Expenses YTD are \$2000 over the budget of 142K.

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
2019 Summary Statement as of December 31, 2019

01 - Operations Unrestricted

	1st Qtr 2019	2nd Qtr 2019	3rd Qtr 2019	4th Qtr 2019	YTD Actual as of 12/31/2019	2019 Budget as of 12/31/2019	Variance YTD to Budget YTD	2019 Annual Budget	Actual YTD % of Annual Budget
REVENUES									
Assessment for Common Ministry	\$286,355	\$286,017	\$286,017	\$286,517	\$1,144,906	\$1,145,000	(\$94)	\$1,145,000	100%
Use of Investment - actual distribution received at end of qtr	\$349,782	\$350,843	\$349,966	\$348,169	\$1,398,759	\$1,410,000	(\$11,241)	\$1,410,000	99%
Other Investment Income (Additional Draws)	\$0	\$102,300	\$0	\$0	\$102,300	\$100,000	\$2,300	\$100,000	102%
Program Income	\$8,740	\$3,864	\$8,231	\$7,527	\$28,362	\$28,500	(\$138)	\$28,500	100%
Other Income and Gifts	\$2,550	\$9,028	\$2,857	(\$11)	\$14,424	\$9,600	\$4,824	\$9,600	150%
Internal Grant Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Income	\$134	\$76	\$55	\$60	\$325	\$400	(\$75)	\$400	81%
TOTAL REVENUES	\$647,561	\$752,127	\$647,127	\$642,261	\$2,689,076	\$2,693,500	(\$4,424)	\$2,693,500	100%
Unrealized Gain / Loss - TD Ameritrade	\$0	(\$146)	(\$632)		(\$92)	\$0	(\$92)	\$0	
	\$0	\$0	\$0	\$0	\$0				
	\$647,561	\$751,981	\$646,495	\$642,261	\$2,688,984	\$2,693,500	(\$4,516)	\$2,693,500	100%
EXPENSES									
BISHOP's MINISTRY	\$142,289	\$123,689	\$116,417	\$123,627	\$506,023	\$491,045	\$14,978	\$491,045	103%
CONGREGATIONAL DEVELOPMENT: for Congregations	\$139,059	\$184,185	\$129,456	\$111,455	\$564,155	\$596,503	(\$32,348)	\$596,503	95%
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized	\$85,625	\$80,905	\$56,845	\$60,824	\$284,198	\$280,067	\$4,131	\$280,067	101%
MISSION IN THE WORLD	\$123,571	\$159,697	\$121,953	\$121,922	\$527,142	\$555,874	(\$28,732)	\$555,874	95%
GOVERNANCE	\$43,259	\$44,191	\$38,983	\$71,336	\$197,767	\$170,331	\$27,436	\$170,331	116%
DIOCESAN FINANCE & ADMINISTRATION	\$112,208	\$130,775	\$113,281	\$108,589	\$464,853	\$456,676	\$8,177	\$456,676	102%
PARISH PAYROLL & BENEFITS	\$36,665	\$36,444	\$35,388	\$35,977	\$144,474	\$142,422	\$2,052	\$142,422	101%
TOTAL EXPENSES	\$682,676	\$759,885	\$612,322	\$633,730	\$2,688,612	\$2,692,918	(\$4,306)	\$2,692,918	100%
NET SURPLUS/(DEFICIT)	(\$35,115)	(\$7,904)	\$34,173	\$8,531	\$371	\$582	(\$211)	\$582	

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
DEC 2019 YTD- LVL 3 (Ops-Agency only) (2019 VCO)

		1st QTR	2nd QTR	3rd QTR	4TH QTR	YTD Actual as of 12/31/2019	2019 Budget as of 12/31/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
01 - Operations Unrestricted										
REVENUES										
Assessment for Common Ministry										
01-4000-99	Common Ministry - Parishes and Missions									
999 - Default		\$286,355.00	\$286,017.00	\$286,017.00	\$286,517.00	\$1,144,906.00	\$1,145,000.00	(\$94.00)	\$1,145,000.00	100.0%
Total Assessment for Common Ministry		\$286,355.00	\$286,017.00	\$286,017.00	\$286,517.00	\$1,144,906.00	\$1,145,000.00	(\$94.00)	\$1,145,000.00	100.0%
Use of Investment - Trustees										
01-5100-99	Use of Investment - Spending Rule									
999 - Default		\$349,782.46	\$350,843.01	\$349,965.70	\$348,168.55	\$1,398,759.72	\$1,410,000.00	(\$11,240.28)	\$1,410,000.00	99.2%
01-5200-99	Use of Investment - Additional Draw									
999 - Default		\$0.00	\$102,300.00	\$0.00	\$0.00	\$102,300.00	\$100,000.00	\$2,300.00	\$100,000.00	102.3%
Total Use of Investment - Trustees		\$349,782.46	\$453,143.01	\$349,965.70	\$348,168.55	\$1,501,059.72	\$1,510,000.00	(\$8,940.28)	\$1,510,000.00	99.4%
Use of Investments										
01-4940-99	Unrealized Gains & Losses									
999 - Default		\$0.00	(\$146.45)	(\$632.00)	\$686.00	(\$92.45)	\$0.00	(\$92.45)	\$0.00	0.0%
Total Use of Investments		\$0.00	(\$146.45)	(\$632.00)	\$686.00	(\$92.45)	\$0.00	(\$92.45)	\$0.00	0.0%
Program Income										
01-4500-20	Program Income									
227 - Social Justice		\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$0.00	0.0%
270 - Communications		\$0.00	\$0.00	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00	\$0.00	0.0%
01-4500-25	Program Income									
252 - Diocesan Convention		(\$50.00)	\$0.00	\$2,695.00	\$5,729.40	\$8,374.40	\$9,000.00	(\$625.60)	\$9,000.00	93.0%
01-4500-30	Program Income									
313 - Ministry Development Initiat		\$0.00	\$0.00	\$3,606.46	\$0.00	\$3,606.46	\$0.00	\$3,606.46	\$0.00	0.0%
315 - Youth Ministry		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	(\$4,000.00)	\$4,000.00	0.0%
324 - Christian Formation Missione		\$0.00	\$330.00	\$600.00	\$500.00	\$1,430.00	\$0.00	\$1,430.00	\$0.00	0.0%
326 - Safe Church Training & Preve		\$875.00	\$850.00	\$860.00	\$1,240.00	\$3,825.00	\$3,000.00	\$825.00	\$3,000.00	127.5%

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
DEC 2019 YTD- LVL 3 (Ops-Agency only) (2019 VCO)

		1st QTR	2nd QTR	3rd QTR	4TH QTR	YTD Actual as of 12/31/2019	2019 Budget as of 12/31/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
01-4500-40	Program Income									
103 - Parish Leadership Developmen		\$2,265.00	\$0.00	\$0.00	\$0.00	\$2,265.00	\$3,000.00	(\$735.00)	\$3,000.00	75.5%
124 - Clergy Conferences		\$5,400.00	\$2,603.78	\$0.00	\$0.00	\$8,003.78	\$9,500.00	(\$1,496.22)	\$9,500.00	84.3%
128 - Strategic Leadership Dvlpmn		\$250.00	\$80.00	\$470.00	(\$2.50)	\$797.50	\$0.00	\$797.50	\$0.00	0.0%
Total Program Income		\$8,740.00	\$3,863.78	\$8,231.46	\$7,526.90	\$28,362.14	\$28,500.00	(\$137.86)	\$28,500.00	99.5%
Other Income and Gifts										
01-4200-50	Other Income and Gifts									
037 - Creation Care		\$0.00	\$380.00	\$260.00	\$260.00	\$900.00	\$0.00	\$900.00	\$0.00	0.0%
01-4200-99	Other Income and Gifts									
999 - Default		\$150.00	\$6,247.65	\$197.38	(\$2,671.24)	\$3,923.79	\$0.00	\$3,923.79	\$0.00	0.0%
01-4700-10	Accounting Services									
450 - Archives		\$240.00	\$240.00	\$240.00	\$240.00	\$960.00	\$960.00	\$0.00	\$960.00	100.0%
01-4700-30	Accounting Services									
399 - CongDev Canon Personnel		\$1,080.00	\$1,080.00	\$1,080.00	\$1,080.00	\$4,320.00	\$4,320.00	\$0.00	\$4,320.00	100.0%
01-4700-40	Accounting Services									
199 - LeadershipDev Canon Personne		\$1,080.00	\$1,080.00	\$1,080.00	\$1,080.00	\$4,320.00	\$4,320.00	\$0.00	\$4,320.00	100.0%
Total Other Income and Gifts		\$2,550.00	\$9,027.65	\$2,857.38	(\$11.24)	\$14,423.79	\$9,600.00	\$4,823.79	\$9,600.00	150.2%
Interest Income										
01-4300-99	Interest Income									
999 - Default		\$134.06	\$75.99	\$55.22	\$59.91	\$325.18	\$400.00	(\$74.82)	\$400.00	81.3%
Total Interest Income		\$134.06	\$75.99	\$55.22	\$59.91	\$325.18	\$400.00	(\$74.82)	\$400.00	81.3%
TOTAL REVENUES		\$647,561.52	\$751,980.98	\$646,494.76	\$642,947.12	\$2,688,984.38	\$2,693,500.00	(\$4,515.62)	\$2,693,500.00	99.8%
EXPENSES										
BISHOP'S MINISTRY: Programs										
PROGRAMS										

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
DEC 2019 YTD- LVL 3 (Ops-Agency only) (2019 VCO)

	1st QTR	2nd QTR	3rd QTR	4TH QTR	YTD Actual as of 12/31/2019	2019 Budget as of 12/31/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
203 - Special Clergy Gatherings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	(\$2,500.00)	\$2,500.00	0.0%
225 - Special Diocesan Events	\$0.00	\$400.00	\$0.00	\$732.69	\$1,132.69	\$2,500.00	(\$1,367.31)	\$2,500.00	45.3%
227 - Social Justice	\$0.00	\$928.72	\$112.84	\$278.44	\$1,320.00	\$2,750.00	(\$1,430.00)	\$2,750.00	48.0%
270 - Communications	\$38,678.66	\$29,461.41	\$28,621.71	\$37,787.61	\$134,549.39	\$132,237.00	\$2,312.39	\$132,237.00	101.7%
Total PROGRAMS	\$38,678.66	\$30,790.13	\$28,734.55	\$38,798.74	\$137,002.08	\$139,987.00	(\$2,984.92)	\$139,987.00	97.9%
PERSONNEL EXPENSES									
291 - Bishop Business Expenses	\$21,627.92	\$11,902.30	\$5,581.19	\$8,846.79	\$47,958.20	\$31,207.56	\$16,750.64	\$31,207.56	153.7%
299 - Bishop Personnel Expenses	\$81,982.75	\$80,996.27	\$82,101.30	\$75,981.93	\$321,062.25	\$319,850.46	\$1,211.79	\$319,850.46	100.4%
Total PERSONNEL EXPENSES	\$103,610.67	\$92,898.57	\$87,682.49	\$84,828.72	\$369,020.45	\$351,058.02	\$17,962.43	\$351,058.02	105.1%
Total BISHOP'S MINISTRY: Programs	\$142,289.33	\$123,688.70	\$116,417.04	\$123,627.46	\$506,022.53	\$491,045.02	\$14,977.51	\$491,045.02	103.1%
CONGREGATIONAL DEVELOPMENT: Mission with Congregations									
GRANTS and SCHOLARSHIPS									
302 - Clergy Children Educationa	\$3,000.00	\$0.00	\$1,125.00	\$1,125.00	\$5,250.00	\$6,000.00	(\$750.00)	\$6,000.00	87.5%
312 - Deanery Programs	\$0.00	\$489.87	\$161.56	\$0.00	\$651.43	\$2,600.00	(\$1,948.57)	\$2,600.00	25.1%
313 - Ministry Development Initiat	\$0.00	\$70,163.00	\$5,235.00	\$0.00	\$75,398.00	\$75,000.00	\$398.00	\$75,000.00	100.5%
314 - Bement/Waterfield Edu. Grant	\$23,075.00	\$60.85	\$17,500.00	\$2,875.00	\$43,510.85	\$42,700.00	\$810.85	\$42,700.00	101.9%
322 - Continuing Education Grant	\$1,000.00	\$1,000.00	\$1,300.00	\$0.00	\$3,300.00	\$4,000.00	(\$700.00)	\$4,000.00	82.5%
328 - Sabbatical Grants	\$0.00	\$2,000.00	\$2,500.00	\$0.00	\$4,500.00	\$5,000.00	(\$500.00)	\$5,000.00	90.0%
Total GRANTS and SCHOLARSHIPS	\$27,075.00	\$73,713.72	\$27,821.56	\$4,000.00	\$132,610.28	\$135,300.00	(\$2,689.72)	\$135,300.00	98.0%
OPERATIONAL EXPENSES									
301 - Spec. Assist. Congreg.	\$300.00	\$125.00	\$0.00	\$0.00	\$425.00	\$5,000.00	(\$4,575.00)	\$5,000.00	8.5%
315 - Youth Ministry	\$4,914.93	\$7,160.47	\$326.05	\$80.22	\$12,481.67	\$25,574.64	(\$13,092.97)	\$25,574.64	48.8%
320 - Stewardship	\$1,295.00	\$45.00	\$116.34	\$45.00	\$1,501.34	\$11,450.00	(\$9,948.66)	\$11,450.00	13.1%
324 - Christian Formation Missione	\$15,276.48	\$14,721.01	\$15,279.79	\$17,639.37	\$62,916.65	\$53,437.04	\$9,479.61	\$53,437.04	117.7%
326 - Safe Church Training & Preve	\$1,542.24	\$1,488.91	\$1,266.85	\$3,789.47	\$8,087.47	\$4,200.00	\$3,887.47	\$4,200.00	192.6%
329 - Transition Ministry	\$2,292.71	\$1,990.98	\$1,010.86	\$815.68	\$6,110.23	\$4,850.00	\$1,260.23	\$4,850.00	126.0%
355 - Latino Ministries	\$35,285.97	\$35,376.72	\$33,280.44	\$34,246.70	\$138,189.83	\$155,657.24	(\$17,467.41)	\$155,657.24	88.8%

1/28/2020 3:22:42PM

The Episcopal Diocese of Western Massachusetts

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

DEC 2019 YTD- LVL 3 (Ops-Agency only) (2019 VCO)

	1st QTR	2nd QTR	3rd QTR	4TH QTR	YTD Actual as of 12/31/2019	2019 Budget as of 12/31/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
TOTAL CONGREGATIONAL EXPENSES	\$60,907.33	\$60,908.09	\$51,280.33	\$56,616.44	\$229,712.19	\$260,168.92	(\$30,456.73)	\$260,168.92	88.3%
PERSONNEL EXPENSES									
391 - CongDev Canon Business Ex	\$2,934.12	\$1,377.92	\$2,211.90	\$2,674.97	\$9,198.91	\$8,593.12	\$605.79	\$8,593.12	107.0%
399 - CongDev Canon Personnel	\$48,142.52	\$48,185.19	\$48,142.54	\$48,163.86	\$192,634.11	\$192,441.31	\$192.80	\$192,441.31	100.1%
TOTAL PERSONNEL EXPENSES	\$51,076.64	\$49,563.11	\$50,354.44	\$50,838.83	\$201,833.02	\$201,034.43	\$798.59	\$201,034.43	100.4%
TOTAL CONGREGATIONAL DEV: Mission with Congregations	\$139,058.97	\$184,184.92	\$129,456.33	\$111,455.27	\$564,155.49	\$596,503.35	(\$32,347.86)	\$596,503.35	94.6%
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized									
OPERATIONAL EXPENSES									
103 - Parish Leadership Developmen	\$9,730.82	\$0.00	\$0.00	\$0.00	\$9,730.82	\$10,600.00	(\$869.18)	\$10,600.00	91.8%
120 - Comm. on Ministry	\$3,473.58	\$577.61	\$1,887.14	\$47.82	\$5,986.15	\$3,750.00	\$2,236.15	\$3,750.00	159.6%
121 - Seminarian Assistance	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$6,000.00	(\$5,500.00)	\$6,000.00	8.3%
124 - Clergy Conferences	\$4,505.95	\$15,081.62	\$3,297.56	\$1,031.05	\$23,916.18	\$17,650.00	\$6,266.18	\$17,650.00	135.5%
127 - Fresh Start Program	\$863.50	\$254.54	\$800.00	\$1,413.56	\$3,331.60	\$2,900.00	\$431.60	\$2,900.00	114.9%
128 - Strategic Leadership Dvlpmn	\$16,369.89	\$11,692.19	\$5,250.58	\$4,034.63	\$37,347.29	\$47,500.00	(\$10,152.71)	\$47,500.00	78.6%
129 - Education for Ministry	\$0.00	\$1,750.00	\$175.00	\$0.00	\$1,925.00	\$1,750.00	\$175.00	\$1,750.00	110.0%
130 - Diaconate Formation	\$4,366.12	\$2,606.00	(\$1,323.00)	\$1,012.66	\$6,661.78	\$3,000.00	\$3,661.78	\$3,000.00	222.1%
143 - Lawrence House	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.0%
TOTAL OPERATIONAL EXPENSES	\$39,309.86	\$32,461.96	\$10,087.28	\$12,539.72	\$94,398.82	\$93,150.00	\$1,248.82	\$93,150.00	101.3%
PERSONNEL EXPENSES									
191 - LeadershipDev Canon Busines	\$2,890.22	\$3,837.33	\$2,128.55	\$2,988.02	\$11,844.12	\$10,220.00	\$1,624.12	\$10,220.00	115.9%
199 - LeadershipDev Canon Personne	\$43,424.52	\$44,605.43	\$44,628.77	\$45,296.32	\$177,955.04	\$176,696.66	\$1,258.38	\$176,696.66	100.7%
TOTAL PERSONNEL EXPENSES	\$46,314.74	\$48,442.76	\$46,757.32	\$48,284.34	\$189,799.16	\$186,916.66	\$2,882.50	\$186,916.66	101.5%
TOTAL FORMATION & LEADERSHIP DEVELOPMENT	\$85,624.60	\$80,904.72	\$56,844.60	\$60,824.06	\$284,197.98	\$280,066.66	\$4,131.32	\$280,066.66	101.5%
MISSION IN THE WORLD									
OPERATIONAL EXPENSES									

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	1st QTR	2nd QTR	3rd QTR	4TH QTR	YTD Actual as of 12/31/2019	2019 Budget as of 12/31/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
001 - Nat'l Church Apportionmen	\$87,861.75	\$87,861.75	\$87,861.75	\$87,861.75	\$351,447.00	\$351,447.00	\$0.00	\$351,447.00	100.0%
012 - Province of N.E.	\$2,437.26	\$2,437.26	\$2,437.26	\$2,437.26	\$9,749.04	\$9,749.00	\$0.04	\$9,749.00	100.0%
020 - Ecumenical Officer	\$300.00	\$1,738.33	\$0.00	\$0.00	\$2,038.33	\$2,500.00	(\$461.67)	\$2,500.00	81.5%
021 - Interfaith Council	\$350.00	\$400.00	\$0.00	\$0.00	\$750.00	\$350.00	\$400.00	\$350.00	214.3%
026 - Mass Council of Churches	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	100.0%
028 - Berkshire Organizing Projec	\$875.00	\$875.00	\$875.00	\$875.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	100.0%
029 - Outdoor Worship Communitie	\$13,309.62	\$38,309.60	\$13,309.59	\$13,309.59	\$78,238.40	\$90,107.97	(\$11,869.57)	\$90,107.97	86.8%
030 - Global Mission	\$0.00	\$8,825.00	\$0.00	\$0.00	\$8,825.00	\$25,000.00	(\$16,175.00)	\$25,000.00	35.3%
035 - Sustainable Development Goa	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	100.0%
037 - Creation Care	\$9,687.38	\$10,499.91	\$8,719.28	\$8,688.15	\$37,594.72	\$38,220.00	(\$625.28)	\$38,220.00	98.4%
Total OPERATIONAL EXPENSES	\$123,571.01	\$159,696.85	\$121,952.88	\$121,921.75	\$527,142.49	\$555,873.97	(\$28,731.48)	\$555,873.97	94.8%
Total MISSION IN THE WORLD	\$123,571.01	\$159,696.85	\$121,952.88	\$121,921.75	\$527,142.49	\$555,873.97	(\$28,731.48)	\$555,873.97	94.8%
GOVERNANCE									
OPERATIONAL EXPENSES									
250 - Chancellor's Expenses	\$14,460.79	\$14,575.00	\$10,500.00	\$10,500.00	\$50,035.79	\$45,000.00	\$5,035.79	\$45,000.00	111.2%
252 - Diocesan Convention	\$2,780.97	\$1,692.57	\$2,348.10	\$24,750.56	\$31,572.20	\$31,350.80	\$221.40	\$31,350.80	100.7%
253 - Diocesan Council	\$4,066.75	\$0.00	\$0.00	\$83.91	\$4,150.66	\$2,700.00	\$1,450.66	\$2,700.00	153.7%
254 - General Convention	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	100.0%
255 - House of Bishops	\$1,754.88	\$136.87	\$2,040.07	\$2,024.92	\$5,956.74	\$6,500.00	(\$543.26)	\$6,500.00	91.6%
256 - Retired Clergy Benefits	\$8,021.77	\$8,201.04	\$8,282.76	\$8,282.76	\$32,788.33	\$31,185.00	\$1,603.33	\$31,185.00	105.1%
257 - Retired Lay Benefits	\$8,173.65	\$8,169.55	\$8,167.50	\$8,167.50	\$32,678.20	\$32,855.00	(\$176.80)	\$32,855.00	99.5%
258 - Standing Committee	\$13.94	\$11.60	\$12.93	\$332.63	\$371.10	\$500.00	(\$128.90)	\$500.00	74.2%
259 - Title IV Disciplinary Committe	\$113.19	\$6,680.06	\$2,955.84	\$12,086.95	\$21,836.04	\$2,000.00	\$19,836.04	\$2,000.00	1,091.8%
TOTAL OPERATIONAL EXPENSES	\$43,135.94	\$43,216.69	\$38,057.20	\$69,979.23	\$194,389.06	\$167,090.80	\$27,298.26	\$167,090.80	116.3%
PERSONNEL EXPENSES									
251 - Governance Admin Staff	\$122.71	\$973.84	\$925.50	\$1,356.35	\$3,378.40	\$3,239.83	\$138.57	\$3,239.83	104.3%
Total PERSONNEL EXPENSES	\$122.71	\$973.84	\$925.50	\$1,356.35	\$3,378.40	\$3,239.83	\$138.57	\$3,239.83	104.3%

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	1st QTR	2nd QTR	3rd QTR	4TH QTR	YTD Actual as of 12/31/2019	2019 Budget as of 12/31/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
TOTAL GOVERNANCE	\$43,258.65	\$44,190.53	\$38,982.70	\$71,335.58	\$197,767.46	\$170,330.63	\$27,436.83	\$170,330.63	116.1%
DIOCESAN FINANCE & ADMINISTRATION EXPENSES									
ARCHIVE EXPENSES									
450 - Archives	\$1,753.07	\$1,612.60	\$1,638.11	\$1,607.87	\$6,611.65	\$7,079.51	(\$467.86)	\$7,079.51	93.4%
Total ARCHIVE EXPENSES	\$1,753.07	\$1,612.60	\$1,638.11	\$1,607.87	\$6,611.65	\$7,079.51	(\$467.86)	\$7,079.51	93.4%
OPERATIONAL EXPENSES									
400 - General Operation Expense	\$3,586.99	\$10,230.89	\$7,171.70	\$5,768.30	\$26,757.88	\$30,450.00	(\$3,692.12)	\$30,450.00	87.9%
420 - General Property Expenses	\$30,138.31	\$29,243.80	\$28,682.33	\$28,141.75	\$116,206.19	\$118,146.54	(\$1,940.35)	\$118,146.54	98.4%
430 - Financial Management Expense	\$5,938.10	\$3,988.70	\$6,523.56	\$2,795.23	\$19,245.59	\$14,750.00	\$4,495.59	\$14,750.00	130.5%
440 - Accounting Expenses	\$0.00	\$19,500.00	\$0.00	\$0.00	\$19,500.00	\$19,500.00	\$0.00	\$19,500.00	100.0%
TOTAL OPERATIONAL EXPENSES	\$39,663.40	\$62,963.39	\$42,377.59	\$36,705.28	\$181,709.66	\$182,846.54	(\$1,136.88)	\$182,846.54	99.4%
PERSONNEL EXPENSES									
491 - Finance Business Expenses	\$2,067.46	\$2,305.61	\$4,559.56	\$1,822.21	\$10,754.84	\$10,645.00	\$109.84	\$10,645.00	101.0%
499 - Finance Personnel Expense	\$68,724.43	\$63,893.65	\$64,705.39	\$68,453.15	\$265,776.62	\$256,105.24	\$9,671.38	\$256,105.24	103.8%
TOTAL PERSONNEL EXPENSES	\$70,791.89	\$66,199.26	\$69,264.95	\$70,275.36	\$276,531.46	\$266,750.24	\$9,781.22	\$266,750.24	103.7%
TOTAL DIOCESAN FINANCE & ADMINISTRATION EXPENSES	\$112,208.36	\$130,775.25	\$113,280.65	\$108,588.51	\$464,852.77	\$456,676.29	\$8,176.48	\$456,676.29	101.8%
PARISH PAYROLL & BENEFITS									
OPERATIONAL EXPENSES									
700 - Agency Administrative Cost	\$4,724.58	\$3,598.46	\$2,352.06	\$4,226.04	\$14,901.14	\$13,150.00	\$1,751.14	\$13,150.00	113.3%
Total OPERATIONAL EXPENSES	\$4,724.58	\$3,598.46	\$2,352.06	\$4,226.04	\$14,901.14	\$13,150.00	\$1,751.14	\$13,150.00	113.3%
PERSONNEL EXPENSES									
791 - Agency Business Expenses	\$208.58	\$288.95	\$934.28	\$133.22	\$1,565.03	\$2,200.00	(\$634.97)	\$2,200.00	71.1%
799 - Agency Personnel Expenses	\$31,731.66	\$32,556.41	\$32,101.41	\$31,618.02	\$128,007.50	\$127,072.38	\$935.12	\$127,072.38	100.7%
Total PERSONNEL EXPENSES	\$31,940.24	\$32,845.36	\$33,035.69	\$31,751.24	\$129,572.53	\$129,272.38	\$300.15	\$129,272.38	100.2%

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TOTAL PARISH PAYROLL & BENEFITS	\$36,664.82	\$36,443.82	\$35,387.75	\$35,977.28	\$144,473.67	\$142,422.38	\$2,051.29	\$142,422.38	101.4%
TOTAL EXPENSES	\$682,675.74	\$759,884.79	\$612,321.95	\$633,729.91	\$2,688,612.39	\$2,692,918.30	(\$4,305.91)	\$2,692,918.30	99.8%
NET SURPLUS/(DEFICIT)									
001 - Nat'l Church Apportionment	(\$87,861.75)	(\$87,861.75)	(\$87,861.75)	(\$87,861.75)	(\$351,447.00)	(\$351,447.00)	\$0.00	(\$351,447.00)	100.0%
012 - Province of N.E.	(\$2,437.26)	(\$2,437.26)	(\$2,437.26)	(\$2,437.26)	(\$9,749.04)	(\$9,749.00)	(\$0.04)	(\$9,749.00)	100.0%
020 - Ecumenical Officer	(\$300.00)	(\$1,738.33)	\$0.00	\$0.00	(\$2,038.33)	(\$2,500.00)	\$461.67	(\$2,500.00)	81.5%
021 - Interfaith Council	(\$350.00)	(\$400.00)	\$0.00	\$0.00	(\$750.00)	(\$350.00)	(\$400.00)	(\$350.00)	214.3%
026 - Mass Council of Churches	(\$3,750.00)	(\$3,750.00)	(\$3,750.00)	(\$3,750.00)	(\$15,000.00)	(\$15,000.00)	\$0.00	(\$15,000.00)	100.0%
028 - Berkshire Organizing Project	(\$875.00)	(\$875.00)	(\$875.00)	(\$875.00)	(\$3,500.00)	(\$3,500.00)	\$0.00	(\$3,500.00)	100.0%
029 - Outdoor Worship Communities	(\$13,309.62)	(\$38,309.60)	(\$13,309.59)	(\$13,309.59)	(\$78,238.40)	(\$90,107.97)	\$11,869.57	(\$90,107.97)	86.8%
030 - Global Mission	\$0.00	(\$8,825.00)	\$0.00	\$0.00	(\$8,825.00)	(\$25,000.00)	\$16,175.00	(\$25,000.00)	35.3%
035 - Sustainable Development Goals	(\$5,000.00)	(\$5,000.00)	(\$5,000.00)	(\$5,000.00)	(\$20,000.00)	(\$20,000.00)	\$0.00	(\$20,000.00)	100.0%
037 - Creation Care	(\$9,687.38)	(\$10,119.91)	(\$8,459.28)	(\$8,428.15)	(\$36,694.72)	(\$38,220.00)	\$1,525.28	(\$38,220.00)	96.0%
103 - Parish Leadership Development Da	(\$7,465.82)	\$0.00	\$0.00	\$0.00	(\$7,465.82)	(\$7,600.00)	\$134.18	(\$7,600.00)	98.2%
120 - Comm. on Ministry	(\$3,473.58)	(\$577.61)	(\$1,887.14)	(\$47.82)	(\$5,986.15)	(\$3,750.00)	(\$2,236.15)	(\$3,750.00)	159.6%
121 - Seminarian Assistance	\$0.00	(\$500.00)	\$0.00	\$0.00	(\$500.00)	(\$6,000.00)	\$5,500.00	(\$6,000.00)	8.3%
124 - Clergy Conferences	\$894.05	(\$12,477.84)	(\$3,297.56)	(\$1,031.05)	(\$15,912.40)	(\$8,150.00)	(\$7,762.40)	(\$8,150.00)	195.2%
127 - Fresh Start Program	(\$863.50)	(\$254.54)	(\$800.00)	(\$1,413.56)	(\$3,331.60)	(\$2,900.00)	(\$431.60)	(\$2,900.00)	114.9%
128 - Strategic Leadership Dvlpmnt	(\$16,119.89)	(\$11,612.19)	(\$4,780.58)	(\$4,037.13)	(\$36,549.79)	(\$47,500.00)	\$10,950.21	(\$47,500.00)	76.9%
129 - Education for Ministry	\$0.00	(\$1,750.00)	(\$175.00)	\$0.00	(\$1,925.00)	(\$1,750.00)	(\$175.00)	(\$1,750.00)	110.0%
130 - Diaconate Formation	(\$4,366.12)	(\$2,606.00)	\$1,323.00	(\$1,012.66)	(\$6,661.78)	(\$3,000.00)	(\$3,661.78)	(\$3,000.00)	222.1%
143 - Lawrence House	\$0.00	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)	\$0.00	(\$5,000.00)	\$0.00	0.0%
191 - LeadershipDev Canon Business Exp	(\$2,890.22)	(\$3,837.33)	(\$2,128.55)	(\$2,988.02)	(\$11,844.12)	(\$10,220.00)	(\$1,624.12)	(\$10,220.00)	115.9%
199 - LeadershipDev Canon Personnel E	(\$42,344.52)	(\$43,525.43)	(\$43,548.77)	(\$44,216.32)	(\$173,635.04)	(\$172,376.66)	(\$1,258.38)	(\$172,376.66)	100.7%
203 - Special Clergy Gatherings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	\$2,500.00	(\$2,500.00)	0.0%
225 - Special Diocesan Events	\$0.00	(\$400.00)	\$0.00	(\$732.69)	(\$1,132.69)	(\$2,500.00)	\$1,367.31	(\$2,500.00)	45.3%
227 - Social Justice	\$0.00	(\$928.72)	(\$112.84)	(\$228.44)	(\$1,270.00)	(\$2,750.00)	\$1,480.00	(\$2,750.00)	46.2%
250 - Chancellor's Expenses	(\$14,460.79)	(\$14,575.00)	(\$10,500.00)	(\$10,500.00)	(\$50,035.79)	(\$45,000.00)	(\$5,035.79)	(\$45,000.00)	111.2%

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251 - Governance Admin Staff	(\$122.71)	(\$973.84)	(\$925.50)	(\$1,356.35)	(\$3,378.40)	(\$3,239.83)	(\$138.57)	(\$3,239.83)	104.3%
252 - Diocesan Convention	(\$2,830.97)	(\$1,692.57)	\$346.90	(\$19,021.16)	(\$23,197.80)	(\$22,350.80)	(\$847.00)	(\$22,350.80)	103.8%
253 - Diocesan Council	(\$4,066.75)	\$0.00	\$0.00	(\$83.91)	(\$4,150.66)	(\$2,700.00)	(\$1,450.66)	(\$2,700.00)	153.7%
254 - General Convention	(\$3,750.00)	(\$3,750.00)	(\$3,750.00)	(\$3,750.00)	(\$15,000.00)	(\$15,000.00)	\$0.00	(\$15,000.00)	100.0%
255 - House of Bishops	(\$1,754.88)	(\$136.87)	(\$2,040.07)	(\$2,024.92)	(\$5,956.74)	(\$6,500.00)	\$543.26	(\$6,500.00)	91.6%
256 - Retired Clergy Benefits	(\$8,021.77)	(\$8,201.04)	(\$8,282.76)	(\$8,282.76)	(\$32,788.33)	(\$31,185.00)	(\$1,603.33)	(\$31,185.00)	105.1%
257 - Retired Lay Benefits	(\$8,173.65)	(\$8,169.55)	(\$8,167.50)	(\$8,167.50)	(\$32,678.20)	(\$32,855.00)	\$176.80	(\$32,855.00)	99.5%
258 - Standing Committee	(\$13.94)	(\$11.60)	(\$12.93)	(\$332.63)	(\$371.10)	(\$500.00)	\$128.90	(\$500.00)	74.2%
259 - Title IV Disciplinary Committee	(\$113.19)	(\$6,680.06)	(\$2,955.84)	(\$12,086.95)	(\$21,836.04)	(\$2,000.00)	(\$19,836.04)	(\$2,000.00)	1,091.8%
270 - Communications	(\$38,678.66)	(\$29,461.41)	(\$28,621.71)	(\$37,777.61)	(\$134,539.39)	(\$132,237.00)	(\$2,302.39)	(\$132,237.00)	101.7%
291 - Bishop Business Expenses	(\$21,627.92)	(\$11,902.30)	(\$5,581.19)	(\$8,846.79)	(\$47,958.20)	(\$31,207.56)	(\$16,750.64)	(\$31,207.56)	153.7%
299 - Bishop Personnel Expenses	(\$81,982.75)	(\$80,996.27)	(\$82,101.30)	(\$75,981.93)	(\$321,062.25)	(\$319,850.46)	(\$1,211.79)	(\$319,850.46)	100.4%
301 - Spec. Assist. Congreg.	(\$300.00)	(\$125.00)	\$0.00	\$0.00	(\$425.00)	(\$5,000.00)	\$4,575.00	(\$5,000.00)	8.5%
302 - Clergy Children Educational Grant	(\$3,000.00)	\$0.00	(\$1,125.00)	(\$1,125.00)	(\$5,250.00)	(\$6,000.00)	\$750.00	(\$6,000.00)	87.5%
312 - Deanery Programs	\$0.00	(\$489.87)	(\$161.56)	\$0.00	(\$651.43)	(\$2,600.00)	\$1,948.57	(\$2,600.00)	25.1%
313 - Ministry Development Initiatives (\$0.00	(\$70,163.00)	(\$1,628.54)	\$0.00	(\$71,791.54)	(\$75,000.00)	\$3,208.46	(\$75,000.00)	95.7%
314 - Bement/Waterfield Edu. Grants	(\$23,075.00)	(\$60.85)	(\$17,500.00)	(\$2,875.00)	(\$43,510.85)	(\$42,700.00)	(\$810.85)	(\$42,700.00)	101.9%
315 - Youth Ministry	(\$4,914.93)	(\$7,160.47)	(\$326.05)	(\$80.22)	(\$12,481.67)	(\$21,574.64)	\$9,092.97	(\$21,574.64)	57.9%
320 - Stewardship	(\$1,295.00)	(\$45.00)	(\$116.34)	(\$45.00)	(\$1,501.34)	(\$11,450.00)	\$9,948.66	(\$11,450.00)	13.1%
322 - Continuing Education Grants	(\$1,000.00)	(\$1,000.00)	(\$1,300.00)	\$0.00	(\$3,300.00)	(\$4,000.00)	\$700.00	(\$4,000.00)	82.5%
324 - Christian Formation Missioner	(\$15,276.48)	(\$14,391.01)	(\$14,679.79)	(\$17,139.37)	(\$61,486.65)	(\$53,437.04)	(\$8,049.61)	(\$53,437.04)	115.1%
326 - Safe Church Training & Preventio	(\$667.24)	(\$638.91)	(\$406.85)	(\$2,549.47)	(\$4,262.47)	(\$1,200.00)	(\$3,062.47)	(\$1,200.00)	355.2%
328 - Sabbatical Grants	\$0.00	(\$2,000.00)	(\$2,500.00)	\$0.00	(\$4,500.00)	(\$5,000.00)	\$500.00	(\$5,000.00)	90.0%
329 - Transition Ministry	(\$2,292.71)	(\$1,990.98)	(\$1,010.86)	(\$815.68)	(\$6,110.23)	(\$4,850.00)	(\$1,260.23)	(\$4,850.00)	126.0%
355 - Latino Ministries	(\$35,285.97)	(\$35,376.72)	(\$33,280.44)	(\$34,246.70)	(\$138,189.83)	(\$155,657.24)	\$17,467.41	(\$155,657.24)	88.8%
391 - CongDev Canon Business Expense	(\$2,934.12)	(\$1,377.92)	(\$2,211.90)	(\$2,674.97)	(\$9,198.91)	(\$8,593.12)	(\$605.79)	(\$8,593.12)	107.0%
399 - CongDev Canon Personnel Expense	(\$47,062.52)	(\$47,105.19)	(\$47,062.54)	(\$47,083.86)	(\$188,314.11)	(\$188,121.31)	(\$192.80)	(\$188,121.31)	100.1%
400 - General Operation Expenses	(\$3,586.99)	(\$10,230.89)	(\$7,171.70)	(\$5,768.30)	(\$26,757.88)	(\$30,450.00)	\$3,692.12	(\$30,450.00)	87.9%
420 - General Property Expenses	(\$30,138.31)	(\$29,243.80)	(\$28,682.33)	(\$28,141.75)	(\$116,206.19)	(\$118,146.54)	\$1,940.35	(\$118,146.54)	98.4%
430 - Financial Management Expenses	(\$5,938.10)	(\$3,988.70)	(\$6,523.56)	(\$2,795.23)	(\$19,245.59)	(\$14,750.00)	(\$4,495.59)	(\$14,750.00)	130.5%
440 - Accounting Expenses	\$0.00	(\$19,500.00)	\$0.00	\$0.00	(\$19,500.00)	(\$19,500.00)	\$0.00	(\$19,500.00)	100.0%

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
DEC 2019 YTD- LVL 3 (Ops-Agency only) (2019 VCO)

	1st QTR	2nd QTR	3rd QTR	4TH QTR	YTD Actual as of 12/31/2019	2019 Budget as of 12/31/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
450 - Archives	(\$1,513.07)	(\$1,372.60)	(\$1,398.11)	(\$1,367.87)	(\$5,651.65)	(\$6,119.51)	\$467.86	(\$6,119.51)	92.4%
491 - Finance Business Expenses	(\$2,067.46)	(\$2,305.61)	(\$4,559.56)	(\$1,822.21)	(\$10,754.84)	(\$10,645.00)	(\$109.84)	(\$10,645.00)	101.0%
499 - Finance Personnel Expenses	(\$68,724.43)	(\$63,893.65)	(\$64,705.39)	(\$68,453.15)	(\$265,776.62)	(\$256,105.24)	(\$9,671.38)	(\$256,105.24)	103.8%
700 - Agency Administrative Costs	(\$4,724.58)	(\$3,598.46)	(\$2,352.06)	(\$4,226.04)	(\$14,901.14)	(\$13,150.00)	(\$1,751.14)	(\$13,150.00)	113.3%
791 - Agency Business Expenses	(\$208.58)	(\$288.95)	(\$934.28)	(\$133.22)	(\$1,565.03)	(\$2,200.00)	\$634.97	(\$2,200.00)	71.1%
799 - Agency Personnel Expenses	(\$31,731.66)	(\$32,556.41)	(\$32,101.41)	(\$31,618.02)	(\$128,007.50)	(\$127,072.38)	(\$935.12)	(\$127,072.38)	100.7%
999 - Default	\$636,421.52	\$745,337.20	\$635,603.30	\$632,760.22	\$2,650,122.24	\$2,655,400.00	(\$5,277.76)	\$2,655,400.00	99.8%
TOTAL NET SURPLUS/(DEFICIT)	(\$35,114.22)	(\$7,903.81)	\$34,172.81	\$9,217.21	\$371.99	\$581.70	(\$209.71)	\$581.70	63.9%

The Episcopal Diocese of Western Massachusetts
Unaudited Comparative Balance Sheet-Diocesan Funds - Ivl 3
as of DECEMBER 31, 2019 (GAAP BS VCO) w/Audit Entries

	OPERATIONS	AGENCY	EMWM	2019 All Funds 12/31/2019	2018 All Funds 12/31/2018	Difference \$
Assets						
Cash and Other Non-Property Assets						
Cash and Cash Equivalents	\$370,298.78	\$0.00	\$230,385.84	\$600,684.62	\$727,940.60	(\$127,255.98)
Accounts Receivable - Common Ministry	\$771.00	\$0.00	\$0.00	\$771.00	\$6,006.00	(\$5,235.00)
Accounts Receivable, other	\$7,553.79	\$5,869.96	\$17,065.00	\$30,488.75	\$24,261.88	\$6,226.87
Due From/To Funds	(\$93,181.72)	\$93,181.72	\$0.00	\$0.00	\$0.00	\$0.00
Distribution Receivable	\$391,095.99	\$0.00	\$0.00	\$391,095.99	\$393,040.90	(\$1,944.91)
Other Assets	\$30,503.10	\$1,265.22	\$0.00	\$31,768.32	\$50,536.74	(\$18,768.42)
Interest in net assets of the Trustees/Diocese of WMA	\$32,596,515.36	\$0.00	\$0.00	\$32,596,515.36	\$30,322,589.71	\$2,273,925.65
Investment in TD Ameritrade	\$2,393.76	\$0.00	\$0.00	\$2,393.76	\$0.00	\$2,393.76
Total Cash and Other Non-Property Assets	\$33,305,950.06	\$100,316.90	\$247,450.84	\$33,653,717.80	\$31,524,375.83	\$2,129,341.97
Property & Equipment used in Operations						
Buildings and Improvements	\$139,582.72	\$0.00	\$750,000.00	\$889,582.72	\$888,577.72	\$1,005.00
Equipment	\$53,416.40	\$0.00	\$0.00	\$53,416.40	\$53,416.40	\$0.00
Furniture and Fixtures	\$22,098.88	\$0.00	\$0.00	\$22,098.88	\$22,098.88	\$0.00
Vehicle	\$31,155.00	\$0.00	\$0.00	\$31,155.00	\$31,155.00	\$0.00
Accumulated Depreciation	(\$141,434.81)	\$0.00	\$0.00	(\$141,434.81)	(\$127,707.05)	(\$13,727.76)
Total Property & Equipment used in Operations	\$104,818.19	\$0.00	\$750,000.00	\$854,818.19	\$867,540.95	(\$12,722.76)
Mortgage on 166 Holden Street	\$0.00	\$0.00	\$260,519.19	\$260,519.19	\$272,060.97	(\$11,541.78)
Total Assets	\$33,410,768.25	\$100,316.90	\$1,257,970.03	\$34,769,055.18	\$32,663,977.75	\$2,105,077.43
Liabilities and Net Assets						
Liabilities						
Accounts Payable and Accrued Expenses	\$6,908.05	\$1,750.00	\$5,313.49	\$13,971.54	\$8,231.48	\$5,740.06
Refundable Advances	\$0.00	\$0.00	\$7,085.99	\$7,085.99	\$0.00	\$7,085.99
Deferred Income	\$0.00	\$0.00	\$0.00	\$0.00	\$11,500.00	(\$11,500.00)
Agency Obligations	\$0.00	\$98,566.90	\$0.00	\$98,566.90	\$122,907.24	(\$24,340.34)
Amounts Held on Behalf of Others	\$11,638.86	\$0.00	\$0.00	\$11,638.86	\$8,788.28	\$2,850.58
Line of Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$280,000.00	(\$280,000.00)
Other Postretirement Benefit Obligations	\$1,909,182.00	\$0.00	\$0.00	\$1,909,182.00	\$1,909,182.00	\$0.00

The Episcopal Diocese of Western Massachusetts
Unaudited Comparative Balance Sheet-Diocesan Funds - Ivl 3
as of DECEMBER 31, 2019 (GAAP BS VCO) w/Audit Entries

		OPERATIONS	AGENCY	EMWM	2019 All Funds 12/31/2019	2018 All Funds 12/31/2018	Difference \$
Amounts Pd by Agent on Behalf of Resale Activity		\$0.00	\$0.00	(\$53,267.09)	(\$53,267.09)	(\$32,588.13)	(\$20,678.96)
Total Liabilities		\$1,927,728.91	\$100,316.90	(\$40,867.61)	\$1,987,178.20	\$2,308,020.87	(\$320,842.67)
Net Assets							
01-3000-99	Net Assets	\$8,636,170.26	\$0.00	\$0.00	\$8,636,170.26	\$8,167,440.57	\$468,729.69
02-3000-99	Net Assets	\$18,755,028.62	\$0.00	\$0.00	\$18,755,028.62	\$16,785,815.12	\$1,969,213.50
03-3000-99	Net Assets	\$4,091,840.46	\$0.00	\$0.00	\$4,091,840.46	\$4,091,840.46	\$0.00
06-3000-99	Net Assets	\$0.00	\$0.00	\$1,298,837.64	\$1,298,837.64	\$1,310,860.73	(\$12,023.09)
Total Net Assets		\$31,483,039.34	\$0.00	\$1,298,837.64	\$32,781,876.98	\$30,355,956.88	\$2,425,920.10
Total Liabilities and Net Assets		\$33,410,768.25	\$100,316.90	\$1,257,970.03	\$34,769,055.18	\$32,663,977.75	\$2,105,077.43
BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS		\$29,045,096.15	\$0.00	\$1,310,860.73	\$30,355,956.88	\$33,450,275.36	(\$3,094,318.48)
NET SURPLUS/(DEFICIT)		\$2,437,943.19	\$0.00	(\$12,023.09)	\$2,425,920.10	(\$3,094,318.48)	\$5,520,238.58
ENDING NET ASSETS		\$31,483,039.34	\$0.00	\$1,298,837.64	\$32,781,876.98	\$30,355,956.88	\$2,425,920.10

Notes on the First Quarter 2020 Income Statement of the Administrative Offices of the Diocese of Western MA

Summary

The first quarter was interrupted in the middle of March with the outbreak of the pandemic and the suspension of all events, travel, and planned activities. Income was within 0.6% of the projection. Expenses were \$35K lower than the \$691K that had been projected.

Revenue

- Income from invested funds was \$4400 less than projection. Assessment income was \$3K over and investment income was \$7K under
- The budgeted additional withdrawal from invested funds of \$85K was taken in March.

Bishop's Ministry

- We were under budget in this category by \$3400 on a budget of \$124K.

Congregational Development: Mission with Congregations

- We were under budget by \$15K against projected expenses of \$139K.
- \$10K in grants given for Ministry Development Initiatives were returned
- Only \$19K of the \$26.5K budgeted for Bement/Waterfield scholarship grants was distributed. The reset of the distribution will occur in Q2.

Formation and Leadership Development for the Baptized

- This category shows expenses under budget by \$23K on a budget of \$88K.
- \$10k budgeted in Q1 for our Parish Leadership Day will not be expended resulting in that amount of expense reduction on that line.
- The clergy conference was cancelled resulting in \$6700 in expense reduction for the quarter.
- Commission on Ministry expenses were over by \$4700. This was for psychological evaluations for candidates for ordination which were not planned for.
- Canon Pam Mott resigned from her position and was off for the month of March resulting in savings of \$11K. Pam will continue in a PT role as Missioner for Congregational Vitality

Mission with the Larger Church/World

- This category shows expenses under budget by \$6K on a budget of \$148K.
- Scheduled grant distribution to other outdoor communities was under budget by \$4k. This was a timing issue.
- The Global Mission grant line of \$2500 was unexpended.

Governance

- This category is \$12K over its budget of \$1641K for the year.
- We incurred \$15K in expenses related to Title IV work on matters of clergy discipline which exceeded the projection by \$13.5K

Administration and Finance

- This area of the budget is on track with a \$400 variance against a budget of \$112K

Parish Payroll and Benefits Administration

- Expenses YTD are \$70 off the budget of \$37K

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

01 - Operations Unrestricted

REVENUES	January 2020	February 2020	March 2020	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	Actual YTD % of Annual Budget
Assessment for Common Ministry	\$95,197	\$95,158	\$95,158	\$285,513	\$282,500	\$3,013	\$1,130,000	25%
Use of Investment - actual distribution received at end of qtr	\$115,266	\$115,266	\$115,266	\$345,798	\$352,904	(\$7,106)	\$1,411,618	24%
Other Investment Income (Additional Draws)			\$85,000	\$85,000	\$85,000	\$0	\$85,000	100%
Program Income	\$845	\$2,737	(\$1,886)	\$1,696	\$2,000	(\$304)	\$25,500	7%
Other Income and Gifts	\$950	\$821	\$800	\$2,571	\$2,400	\$171	\$9,600	27%
Internal Grant Funding				\$0		\$0	\$0	
Interest Income	\$16	\$25	\$60	\$101	\$100	\$1	\$400	25%
TOTAL REVENUES	\$212,274	\$214,006	\$294,398	\$720,679	\$724,904	(\$4,226)	\$2,662,118	27%
Unrealized Gain / Loss - TD Ameritrade	\$28	\$108	(\$332)	(\$196)	\$0	(\$196)	\$0	
**based on 1/12th Annual Budget for Distribution			\$0	\$0				
	\$212,302	\$214,114	\$294,066	\$720,483	\$724,904	(\$4,422)	\$2,662,118	27%
EXPENSES								
BISHOP's MINISTRY	\$40,139	\$42,085	\$38,727	\$120,951	\$124,392	(\$3,441)	\$499,870	24%
CONGREGATIONAL DEVELOPMENT: for Congregations	\$52,172	\$42,972	\$29,301	\$124,445	\$139,169	(\$14,723)	\$548,326	23%
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized	\$22,258	\$28,703	\$14,098	\$65,059	\$88,045	(\$22,986)	\$279,717	23%
MISSION IN THE WORLD	\$44,575	\$55,625	\$41,293	\$141,493	\$147,687	(\$6,195)	\$540,800	26%
GOVERNANCE	\$12,290	\$27,334	\$15,475	\$55,099	\$42,398	\$12,701	\$176,093	31%
DIOCESAN FINANCE & ADMINISTRATION	\$38,405	\$35,722	\$37,815	\$111,941	\$112,196	(\$255)	\$467,987	24%
PARISH PAYROLL & BENEFITS	\$12,453	\$12,493	\$12,130	\$37,075	\$37,145	(\$70)	\$148,581	25%
TOTAL EXPENSES	\$222,293	\$244,934	\$188,837	\$656,064	\$691,033	(\$34,969)	\$2,661,374	25%
NET SURPLUS/(DEFICIT)	(\$9,991)	(\$30,819)	\$105,229	\$64,419	\$33,872	\$30,547	\$744	

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

		JANUARY	FEBRUARY	MARCH	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
01 - Operations Unrestricted									
REVENUES									
Assessment for Common Ministry									
01-4000-99	Common Ministry - Parishes and Missions								
999 - Default		\$95,197.00	\$95,158.00	\$95,158.00	\$285,513.00	\$282,499.98	\$3,013.02	\$1,130,000.00	25.3%
Total Assessment for Common Ministry		\$95,197.00	\$95,158.00	\$95,158.00	\$285,513.00	\$282,499.98	\$3,013.02	\$1,130,000.00	25.3%
Use of Investment - Trustees									
01-5100-99	Use of Investment - Spending Rule								
999 - Default		\$0.00	\$0.00	\$345,798.17	\$345,798.17	\$352,904.49	(\$7,106.32)	\$1,411,618.00	24.5%
01-5200-99	Use of Investment - Additional Draw								
999 - Default		\$0.00	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00	\$0.00	\$85,000.00	100.0%
Total Use of Investment - Trustees		\$0.00	\$0.00	\$430,798.17	\$430,798.17	\$437,904.49	(\$7,106.32)	\$1,496,618.00	28.8%
Use of Investments									
01-4940-99	Unrealized Gains & Losses								
999 - Default		\$28.00	\$108.00	(\$332.00)	(\$196.00)	\$0.00	(\$196.00)	\$0.00	0.0%
Total Use of Investments		\$28.00	\$108.00	(\$332.00)	(\$196.00)	\$0.00	(\$196.00)	\$0.00	0.0%
Program Income									
01-4500-20	Program Income								
227 - Social Justice		\$735.00	\$0.00	\$0.00	\$735.00	\$0.00	\$735.00	\$0.00	0.0%
01-4500-25	Program Income								
252 - Diocesan Convention		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.0%
01-4500-30	Program Income								
315 - Youth Ministry		\$0.00	\$0.00	\$0.00	\$0.00	\$249.99	(\$249.99)	\$1,000.00	0.0%
324 - Christian Formation Missione		\$0.00	\$30.00	\$0.00	\$30.00	\$0.00	\$30.00	\$0.00	0.0%
326 - Safe Church Training & Preve		\$0.00	\$0.00	\$300.00	\$300.00	\$750.00	(\$450.00)	\$3,000.00	10.0%
01-4500-40	Program Income								
103 - Parish Leadership Developmen		\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	\$3,000.00	0.0%

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

		JANUARY	FEBRUARY	MARCH	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
124 - Clergy Conferences		\$0.00	\$2,400.00	(\$2,195.07)	\$204.93	\$0.00	\$204.93	\$9,500.00	2.2%
128 - Strategic Leadership Dvlpmn		\$109.74	\$306.77	\$0.00	\$416.51	\$0.00	\$416.51	\$0.00	0.0%
01-4500-50	Program Income								
059 - Walking Together Ministry		\$0.00	\$0.00	\$9.42	\$9.42	\$0.00	\$9.42	\$0.00	0.0%
Total Program Income		\$844.74	\$2,736.77	(\$1,885.65)	\$1,695.86	\$1,999.99	(\$304.13)	\$25,500.00	6.7%
Other Income and Gifts									
01-4200-50	Other Income and Gifts								
037 - Creation Care		\$20.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
01-4225-99	Other Gifts								
999 - Default		\$0.00	\$20.60	\$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	\$130.00	\$0.00	\$130.00	\$0.00	0.0%
01-4700-10	Accounting Services								
450 - Archives		\$80.00	\$80.00	\$80.00	\$240.00	\$0.00	\$240.00	\$0.00	0.0%
499 - Finance Personnel Expense		\$0.00	\$0.00	\$0.00	\$0.00	\$240.00	(\$240.00)	\$960.00	0.0%
01-4700-30	Accounting Services								
399 - CongDev Canon Personnel		\$360.00	\$360.00	\$360.00	\$1,080.00	\$1,080.00	\$0.00	\$4,320.00	25.0%
01-4700-40	Accounting Services								
199 - LeadershipDev Canon Personne		\$360.00	\$360.00	\$360.00	\$1,080.00	\$1,080.00	\$0.00	\$4,320.00	25.0%
Total Other Income and Gifts		\$950.00	\$820.60	\$800.00	\$2,570.60	\$2,400.00	\$170.60	\$9,600.00	26.8%
Interest Income									
01-4300-99	Interest Income								
999 - Default		\$15.97	\$25.04	\$60.08	\$101.09	\$99.99	\$1.10	\$400.00	25.3%
Total Interest Income		\$15.97	\$25.04	\$60.08	\$101.09	\$99.99	\$1.10	\$400.00	25.3%
TOTAL REVENUES		\$97,035.71	\$98,848.41	\$524,598.60	\$720,482.72	\$724,904.45	(\$4,421.73)	\$2,662,118.00	27.1%

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

	JANUARY	FEBRUARY	MARCH	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
EXPENSES								
BISHOP'S MINISTRY: Programs								
PROGRAMS								
203 - Special Clergy Gatherings	\$0.00	\$0.00	\$0.00	\$0.00	\$312.48	(\$312.48)	\$1,250.00	0.0%
225 - Special Diocesan Events	\$0.00	\$0.00	\$0.00	\$0.00	\$624.99	(\$624.99)	\$2,500.00	0.0%
227 - Social Justice	\$1,709.81	\$858.32	\$0.00	\$2,568.13	\$437.46	\$2,130.67	\$1,750.00	146.8%
270 - Communications	\$10,016.41	\$9,579.41	\$11,177.09	\$30,772.91	\$33,813.11	(\$3,040.20)	\$136,052.85	22.6%
Total PROGRAMS	\$11,726.22	\$10,437.73	\$11,177.09	\$33,341.04	\$35,188.04	(\$1,847.00)	\$141,552.85	23.6%
PERSONNEL EXPENSES								
291 - Bishop Business Expenses	\$2,052.54	\$4,246.08	\$1,257.00	\$7,555.62	\$7,661.84	(\$106.22)	\$32,147.56	23.5%
299 - Bishop Personnel Expenses	\$26,360.67	\$27,401.50	\$26,292.47	\$80,054.64	\$81,542.34	(\$1,487.70)	\$326,169.67	24.5%
Total PERSONNEL EXPENSES	\$28,413.21	\$31,647.58	\$27,549.47	\$87,610.26	\$89,204.18	(\$1,593.92)	\$358,317.23	24.5%
Total BISHOP'S MINISTRY: Programs	\$40,139.43	\$42,085.31	\$38,726.56	\$120,951.30	\$124,392.22	(\$3,440.92)	\$499,870.08	24.2%
CONGREGATIONAL DEVELOPMENT: Mission with Congregations								
GRANTS and SCHOLARSHIPS								
302 - Clergy Children Educationa	\$2,250.00	\$0.00	\$0.00	\$2,250.00	\$1,500.00	\$750.00	\$6,000.00	37.5%
312 - Deanery Programs	\$0.00	\$0.00	\$233.87	\$233.87	\$375.00	(\$141.13)	\$1,500.00	15.6%
313 - Ministry Development Initiat	(\$1,535.15)	\$0.00	(\$8,117.38)	(\$9,652.53)	\$0.00	(\$9,652.53)	\$70,000.00	(13.8)%
314 - Bement/Waterfield Edu. Grant	\$14,000.00	\$5,125.00	\$0.00	\$19,125.00	\$26,549.98	(\$7,424.98)	\$40,200.00	47.6%
322 - Continuing Education Grant	\$1,000.00	\$2,000.00	\$0.00	\$3,000.00	\$999.99	\$2,000.01	\$4,000.00	75.0%
328 - Sabbatical Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$1,249.98	(\$1,249.98)	\$5,000.00	0.0%
Total GRANTS and SCHOLARSHIPS	\$15,714.85	\$7,125.00	(\$7,883.51)	\$14,956.34	\$30,674.95	(\$15,718.61)	\$126,700.00	11.8%
OPERATIONAL EXPENSES								
315 - Youth Ministry	\$0.00	\$240.00	\$240.00	\$480.00	\$1,249.98	(\$769.98)	\$5,000.00	9.6%
320 - Stewardship	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$2,187.50	(\$1,187.50)	\$5,000.00	20.0%
324 - Christian Formation Missione	\$5,061.70	\$5,009.85	\$6,113.18	\$16,184.73	\$13,813.53	\$2,371.20	\$55,254.27	29.3%

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

	JANUARY	FEBRUARY	MARCH	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
326 - Safe Church Training & Preve	\$13.32	\$13.32	\$451.83	\$478.47	\$1,112.46	(\$633.99)	\$4,450.00	10.8%
329 - Transition Ministry	\$1,062.35	\$412.79	\$1,201.17	\$2,676.31	\$2,662.50	\$13.81	\$5,850.00	45.7%
355 - Latino Ministries	\$11,963.37	\$12,922.39	\$12,329.39	\$37,215.15	\$35,947.47	\$1,267.68	\$138,990.05	26.8%
TOTAL CONGREGATIONAL EXPENSES	\$19,100.74	\$18,598.35	\$20,335.57	\$58,034.66	\$56,973.44	\$1,061.22	\$214,544.32	27.1%
PERSONNEL EXPENSES								
391 - CongDev Canon Business Ex	\$752.20	\$644.15	\$244.28	\$1,640.63	\$1,874.96	(\$234.33)	\$8,500.00	19.3%
399 - CongDev Canon Personnel	\$16,604.54	\$16,604.54	\$16,604.53	\$49,813.61	\$49,645.25	\$168.36	\$198,581.35	25.1%
TOTAL PERSONNEL EXPENSES	\$17,356.74	\$17,248.69	\$16,848.81	\$51,454.24	\$51,520.21	(\$65.97)	\$207,081.35	24.8%
TOTAL CONGREGATIONAL DEV: Mission with Congregations	\$52,172.33	\$42,972.04	\$29,300.87	\$124,445.24	\$139,168.60	(\$14,723.36)	\$548,325.67	22.7%
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized								
OPERATIONAL EXPENSES								
103 - Parish Leadership Developmen	\$0.00	\$255.00	\$0.00	\$255.00	\$10,600.00	(\$10,345.00)	\$10,600.00	2.4%
120 - Comm. on Ministry	\$1,529.00	\$74.61	\$4,016.67	\$5,620.28	\$937.44	\$4,682.84	\$3,750.00	149.9%
121 - Seminarian Assistance	\$0.00	\$0.00	\$650.00	\$650.00	\$1,249.98	(\$599.98)	\$5,000.00	13.0%
124 - Clergy Conferences	\$1,872.22	\$1,599.10	\$22.77	\$3,494.09	\$10,162.48	(\$6,668.39)	\$17,650.00	19.8%
127 - Fresh Start Program	\$193.14	\$188.74	\$0.00	\$381.88	\$0.00	\$381.88	\$2,000.00	19.1%
128 - Strategic Leadership Dvlpmn	\$2,791.92	\$9,467.37	\$1,857.24	\$14,116.53	\$12,290.97	\$1,825.56	\$42,500.00	33.2%
129 - Education for Ministry	\$0.00	\$0.00	\$0.00	\$0.00	\$437.49	(\$437.49)	\$1,750.00	0.0%
130 - Diaconate Formation	\$0.00	\$195.58	\$2,883.98	\$3,079.56	\$3,000.00	\$79.56	\$3,000.00	102.7%
TOTAL OPERATIONAL EXPENSES	\$6,386.28	\$11,780.40	\$9,430.66	\$27,597.34	\$38,678.36	(\$11,081.02)	\$86,250.00	32.0%
PERSONNEL EXPENSES								
191 - LeadershipDev Canon Busines	\$98.87	\$1,005.76	\$310.50	\$1,415.13	\$3,499.97	(\$2,084.84)	\$10,000.00	14.2%
199 - LeadershipDev Canon Personne	\$15,773.23	\$15,916.82	\$4,356.65	\$36,046.70	\$45,866.72	(\$9,820.02)	\$183,467.22	19.6%
TOTAL PERSONNEL EXPENSES	\$15,872.10	\$16,922.58	\$4,667.15	\$37,461.83	\$49,366.69	(\$11,904.86)	\$193,467.22	19.4%
TOTAL FORMATION & LEADERSHIP DEVELOPMENT	\$22,258.38	\$28,702.98	\$14,097.81	\$65,059.17	\$88,045.05	(\$22,985.88)	\$279,717.22	23.3%

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

	JANUARY	FEBRUARY	MARCH	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
MISSION IN THE WORLD								
OPERATIONAL EXPENSES								
001 - Nat'l Church Apportionmen	\$30,845.00	\$30,844.00	\$30,844.00	\$92,533.00	\$92,157.24	\$375.76	\$368,629.00	25.1%
012 - Province of N.E.	\$812.42	\$812.42	\$812.42	\$2,437.26	\$2,437.23	\$0.03	\$9,749.00	25.0%
020 - Ecumenical Officer	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	\$2,300.00	13.0%
021 - Interfaith Council	\$350.00	\$0.00	\$0.00	\$350.00	\$350.00	\$0.00	\$350.00	100.0%
026 - Mass Council of Churches	\$1,250.00	\$1,250.00	\$1,250.00	\$3,750.00	\$3,750.00	\$0.00	\$15,000.00	25.0%
028 - Berkshire Organizing Projec	\$625.00	\$0.00	\$0.00	\$625.00	\$875.00	(\$250.00)	\$3,500.00	17.9%
029 - Outdoor Worship Communitie	\$4,616.64	\$19,366.64	\$4,616.64	\$28,599.92	\$32,761.41	(\$4,161.49)	\$81,045.72	35.3%
030 - Global Mission	\$150.00	\$0.00	\$0.00	\$150.00	\$2,499.99	(\$2,349.99)	\$10,000.00	1.5%
035 - Sustainable Development Goa	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$10,000.00	25.0%
037 - Creation Care	\$3,425.90	\$3,351.81	\$3,469.83	\$10,247.54	\$10,056.45	\$191.09	\$40,225.92	25.5%
Total OPERATIONAL EXPENSES	\$44,574.96	\$55,624.87	\$41,292.89	\$141,492.72	\$147,687.32	(\$6,194.60)	\$540,799.64	26.2%
Total MISSION IN THE WORLD	\$44,574.96	\$55,624.87	\$41,292.89	\$141,492.72	\$147,687.32	(\$6,194.60)	\$540,799.64	26.2%
GOVERNANCE								
OPERATIONAL EXPENSES								
250 - Chancellor's Expenses	\$3,750.65	\$4,796.15	\$3,500.00	\$12,046.80	\$13,250.00	(\$1,203.20)	\$47,000.00	25.6%
252 - Diocesan Convention	\$569.51	\$569.51	\$569.51	\$1,708.53	\$1,937.70	(\$229.17)	\$31,350.80	5.4%
253 - Diocesan Council	\$1,021.04	\$1,276.45	\$0.00	\$2,297.49	\$2,700.00	(\$402.51)	\$2,700.00	85.1%
254 - General Convention	\$1,250.00	\$1,250.00	\$1,250.00	\$3,750.00	\$3,750.00	\$0.00	\$15,000.00	25.0%
255 - House of Bishops	\$0.00	\$1,597.51	\$1,050.00	\$2,647.51	\$1,500.00	\$1,147.51	\$3,000.00	88.3%
256 - Retired Clergy Benefits	\$2,308.10	\$2,308.10	\$2,308.10	\$6,924.30	\$7,796.22	(\$871.92)	\$31,185.00	22.2%
257 - Retired Lay Benefits	\$2,788.20	\$2,788.20	\$2,788.20	\$8,364.60	\$8,213.73	\$150.87	\$32,855.00	25.5%
258 - Standing Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$124.98	(\$124.98)	\$500.00	0.0%
259 - Title IV Disciplinary Committe	\$0.00	\$12,050.00	\$3,475.00	\$15,525.00	\$1,999.98	\$13,525.02	\$8,000.00	194.1%
TOTAL OPERATIONAL EXPENSES	\$11,687.50	\$26,635.92	\$14,940.81	\$53,264.23	\$41,272.61	\$11,991.62	\$171,590.80	31.0%
PERSONNEL EXPENSES								
251 - Governance Admin Staff	\$602.45	\$698.16	\$534.25	\$1,834.86	\$1,125.62	\$709.24	\$4,502.59	40.8%

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The Episcopal Diocese of Western Massachusetts

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

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

	JANUARY	FEBRUARY	MARCH	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
Total PERSONNEL EXPENSES	\$602.45	\$698.16	\$534.25	\$1,834.86	\$1,125.62	\$709.24	\$4,502.59	40.8%
TOTAL GOVERNANCE	\$12,289.95	\$27,334.08	\$15,475.06	\$55,099.09	\$42,398.23	\$12,700.86	\$176,093.39	31.3%
DIOCESAN FINANCE & ADMINISTRATION EXPENSES								
ARCHIVE EXPENSES								
450 - Archives	\$702.45	\$552.45	\$552.45	\$1,807.35	\$1,823.35	(\$16.00)	\$6,993.62	25.8%
Total ARCHIVE EXPENSES	\$702.45	\$552.45	\$552.45	\$1,807.35	\$1,823.35	(\$16.00)	\$6,993.62	25.8%
OPERATIONAL EXPENSES								
400 - General Operation Expense	\$3,112.28	\$1,689.49	\$3,735.39	\$8,537.16	\$7,612.44	\$924.72	\$30,450.00	28.0%
420 - General Property Expenses	\$9,879.49	\$9,381.27	\$8,676.51	\$27,937.27	\$29,731.48	(\$1,794.21)	\$118,926.16	23.5%
430 - Financial Management Expense	\$1,436.74	\$793.61	\$1,620.45	\$3,850.80	\$3,687.45	\$163.35	\$14,750.00	26.1%
440 - Accounting Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,500.00	0.0%
TOTAL OPERATIONAL EXPENSES	\$14,428.51	\$11,864.37	\$14,032.35	\$40,325.23	\$41,031.37	(\$706.14)	\$183,626.16	22.0%
PERSONNEL EXPENSES								
491 - Finance Business Expenses	\$495.75	\$431.57	\$923.74	\$1,851.06	\$2,593.95	(\$742.89)	\$10,376.20	17.8%
499 - Finance Personnel Expense	\$22,778.48	\$22,873.29	\$22,305.98	\$67,957.75	\$66,747.61	\$1,210.14	\$266,990.68	25.5%
TOTAL PERSONNEL EXPENSES	\$23,274.23	\$23,304.86	\$23,229.72	\$69,808.81	\$69,341.56	\$467.25	\$277,366.88	25.2%
TOTAL DIOCESAN FINANCE & ADMINISTRATION EXPENSES	\$38,405.19	\$35,721.68	\$37,814.52	\$111,941.39	\$112,196.28	(\$254.89)	\$467,986.66	23.9%
PARISH PAYROLL & BENEFITS								
OPERATIONAL EXPENSES								
700 - Agency Administrative Cost	\$789.30	\$961.55	\$1,125.06	\$2,875.91	\$3,287.46	(\$411.55)	\$13,150.00	21.9%
Total OPERATIONAL EXPENSES	\$789.30	\$961.55	\$1,125.06	\$2,875.91	\$3,287.46	(\$411.55)	\$13,150.00	21.9%
PERSONNEL EXPENSES								
791 - Agency Business Expenses	\$135.00	\$5.00	\$5.00	\$145.00	\$299.94	(\$154.94)	\$1,200.00	12.1%
799 - Agency Personnel Expenses	\$11,528.48	\$11,526.08	\$10,999.62	\$34,054.18	\$33,557.79	\$496.39	\$134,231.36	25.4%

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

	JANUARY	FEBRUARY	MARCH	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
Total PERSONNEL EXPENSES	\$11,663.48	\$11,531.08	\$11,004.62	\$34,199.18	\$33,857.73	\$341.45	\$135,431.36	25.3%
TOTAL PARISH PAYROLL & BENEFITS	\$12,452.78	\$12,492.63	\$12,129.68	\$37,075.09	\$37,145.19	(\$70.10)	\$148,581.36	25.0%
TOTAL EXPENSES	\$222,293.02	\$244,933.59	\$188,837.39	\$656,064.00	\$691,032.89	(\$34,968.89)	\$2,661,374.02	24.7%
NET SURPLUS/(DEFICIT)								
001 - Nat'l Church Apportionment	(\$30,845.00)	(\$30,844.00)	(\$30,844.00)	(\$92,533.00)	(\$92,157.24)	(\$375.76)	(\$368,629.00)	25.1%
012 - Province of N.E.	(\$812.42)	(\$812.42)	(\$812.42)	(\$2,437.26)	(\$2,437.23)	(\$0.03)	(\$9,749.00)	25.0%
020 - Ecumenical Officer	\$0.00	\$0.00	(\$300.00)	(\$300.00)	(\$300.00)	\$0.00	(\$2,300.00)	13.0%
021 - Interfaith Council	(\$350.00)	\$0.00	\$0.00	(\$350.00)	(\$350.00)	\$0.00	(\$350.00)	100.0%
026 - Mass Council of Churches	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	(\$3,750.00)	(\$3,750.00)	\$0.00	(\$15,000.00)	25.0%
028 - Berkshire Organizing Project	(\$625.00)	\$0.00	\$0.00	(\$625.00)	(\$875.00)	\$250.00	(\$3,500.00)	17.9%
029 - Outdoor Worship Communities	(\$4,616.64)	(\$19,366.64)	(\$4,616.64)	(\$28,599.92)	(\$32,761.41)	\$4,161.49	(\$81,045.72)	35.3%
030 - Global Mission	(\$150.00)	\$0.00	\$0.00	(\$150.00)	(\$2,499.99)	\$2,349.99	(\$10,000.00)	1.5%
035 - Sustainable Development Goals	(\$2,500.00)	\$0.00	\$0.00	(\$2,500.00)	(\$2,500.00)	\$0.00	(\$10,000.00)	25.0%
037 - Creation Care	(\$3,275.90)	(\$3,351.81)	(\$3,469.83)	(\$10,097.54)	(\$10,056.45)	(\$41.09)	(\$40,225.92)	25.1%
059 - Walking Together Ministry	\$0.00	\$0.00	\$9.42	\$9.42	\$0.00	\$9.42	\$0.00	0.0%
103 - Parish Leadership Development Da	\$0.00	(\$255.00)	\$0.00	(\$255.00)	(\$9,600.00)	\$9,345.00	(\$7,600.00)	3.4%
120 - Comm. on Ministry	(\$1,529.00)	(\$74.61)	(\$4,016.67)	(\$5,620.28)	(\$937.44)	(\$4,682.84)	(\$3,750.00)	149.9%
121 - Seminarian Assistance	\$0.00	\$0.00	(\$650.00)	(\$650.00)	(\$1,249.98)	\$599.98	(\$5,000.00)	13.0%
124 - Clergy Conferences	(\$1,872.22)	\$800.90	(\$2,217.84)	(\$3,289.16)	(\$10,162.48)	\$6,873.32	(\$8,150.00)	40.4%
127 - Fresh Start Program	(\$193.14)	(\$188.74)	\$0.00	(\$381.88)	\$0.00	(\$381.88)	(\$2,000.00)	19.1%
128 - Strategic Leadership Dvlpmnt	(\$2,682.18)	(\$9,160.60)	(\$1,857.24)	(\$13,700.02)	(\$12,290.97)	(\$1,409.05)	(\$42,500.00)	32.2%
129 - Education for Ministry	\$0.00	\$0.00	\$0.00	\$0.00	(\$437.49)	\$437.49	(\$1,750.00)	0.0%
130 - Diaconate Formation	\$0.00	(\$195.58)	(\$2,883.98)	(\$3,079.56)	(\$3,000.00)	(\$79.56)	(\$3,000.00)	102.7%
191 - LeadershipDev Canon Business Exp	(\$98.87)	(\$1,005.76)	(\$310.50)	(\$1,415.13)	(\$3,499.97)	\$2,084.84	(\$10,000.00)	14.2%
199 - LeadershipDev Canon Personnel E	(\$15,413.23)	(\$15,556.82)	(\$3,996.65)	(\$34,966.70)	(\$44,786.72)	\$9,820.02	(\$179,147.22)	19.5%
203 - Special Clergy Gatherings	\$0.00	\$0.00	\$0.00	\$0.00	(\$312.48)	\$312.48	(\$1,250.00)	0.0%
225 - Special Diocesan Events	\$0.00	\$0.00	\$0.00	\$0.00	(\$624.99)	\$624.99	(\$2,500.00)	0.0%

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	JANUARY	FEBRUARY	MARCH	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
227 - Social Justice	(\$974.81)	(\$858.32)	\$0.00	(\$1,833.13)	(\$437.46)	(\$1,395.67)	(\$1,750.00)	104.8%
250 - Chancellor's Expenses	(\$3,750.65)	(\$4,796.15)	(\$3,500.00)	(\$12,046.80)	(\$13,250.00)	\$1,203.20	(\$47,000.00)	25.6%
251 - Governance Admin Staff	(\$602.45)	(\$698.16)	(\$534.25)	(\$1,834.86)	(\$1,125.62)	(\$709.24)	(\$4,502.59)	40.8%
252 - Diocesan Convention	(\$569.51)	(\$569.51)	(\$569.51)	(\$1,708.53)	(\$1,937.70)	\$229.17	(\$22,350.80)	7.6%
253 - Diocesan Council	(\$1,021.04)	(\$1,276.45)	\$0.00	(\$2,297.49)	(\$2,700.00)	\$402.51	(\$2,700.00)	85.1%
254 - General Convention	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	(\$3,750.00)	(\$3,750.00)	\$0.00	(\$15,000.00)	25.0%
255 - House of Bishops	\$0.00	(\$1,597.51)	(\$1,050.00)	(\$2,647.51)	(\$1,500.00)	(\$1,147.51)	(\$3,000.00)	88.3%
256 - Retired Clergy Benefits	(\$2,308.10)	(\$2,308.10)	(\$2,308.10)	(\$6,924.30)	(\$7,796.22)	\$871.92	(\$31,185.00)	22.2%
257 - Retired Lay Benefits	(\$2,788.20)	(\$2,788.20)	(\$2,788.20)	(\$8,364.60)	(\$8,213.73)	(\$150.87)	(\$32,855.00)	25.5%
258 - Standing Committee	\$0.00	\$0.00	\$0.00	\$0.00	(\$124.98)	\$124.98	(\$500.00)	0.0%
259 - Title IV Disciplinary Committee	\$0.00	(\$12,050.00)	(\$3,475.00)	(\$15,525.00)	(\$1,999.98)	(\$13,525.02)	(\$8,000.00)	194.1%
270 - Communications	(\$10,016.41)	(\$9,579.41)	(\$11,177.09)	(\$30,772.91)	(\$33,813.11)	\$3,040.20	(\$136,052.85)	22.6%
291 - Bishop Business Expenses	(\$2,052.54)	(\$4,246.08)	(\$1,257.00)	(\$7,555.62)	(\$7,661.84)	\$106.22	(\$32,147.56)	23.5%
299 - Bishop Personnel Expenses	(\$26,360.67)	(\$27,401.50)	(\$26,292.47)	(\$80,054.64)	(\$81,542.34)	\$1,487.70	(\$326,169.67)	24.5%
302 - Clergy Children Educational Grant	(\$2,250.00)	\$0.00	\$0.00	(\$2,250.00)	(\$1,500.00)	(\$750.00)	(\$6,000.00)	37.5%
312 - Deanery Programs	\$0.00	\$0.00	(\$233.87)	(\$233.87)	(\$375.00)	\$141.13	(\$1,500.00)	15.6%
313 - Ministry Development Initiatives (\$1,535.15	\$0.00	\$8,117.38	\$9,652.53	\$0.00	\$9,652.53	(\$70,000.00)	(13.8)%
314 - Bement/Waterfield Edu. Grants	(\$14,000.00)	(\$5,125.00)	\$0.00	(\$19,125.00)	(\$26,549.98)	\$7,424.98	(\$40,200.00)	47.6%
315 - Youth Ministry	\$0.00	(\$240.00)	(\$240.00)	(\$480.00)	(\$999.99)	\$519.99	(\$4,000.00)	12.0%
320 - Stewardship	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)	(\$2,187.50)	\$1,187.50	(\$5,000.00)	20.0%
322 - Continuing Education Grants	(\$1,000.00)	(\$2,000.00)	\$0.00	(\$3,000.00)	(\$999.99)	(\$2,000.01)	(\$4,000.00)	75.0%
324 - Christian Formation Missioner	(\$5,061.70)	(\$4,979.85)	(\$6,113.18)	(\$16,154.73)	(\$13,813.53)	(\$2,341.20)	(\$55,254.27)	29.2%
326 - Safe Church Training & Preventio	(\$13.32)	(\$13.32)	(\$151.83)	(\$178.47)	(\$362.46)	\$183.99	(\$1,450.00)	12.3%
328 - Sabbatical Grants	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,249.98)	\$1,249.98	(\$5,000.00)	0.0%
329 - Transition Ministry	(\$1,062.35)	(\$412.79)	(\$1,201.17)	(\$2,676.31)	(\$2,662.50)	(\$13.81)	(\$5,850.00)	45.7%
355 - Latino Ministries	(\$11,963.37)	(\$12,922.39)	(\$12,329.39)	(\$37,215.15)	(\$35,947.47)	(\$1,267.68)	(\$138,990.05)	26.8%
391 - CongDev Canon Business Expense	(\$752.20)	(\$644.15)	(\$244.28)	(\$1,640.63)	(\$1,874.96)	\$234.33	(\$8,500.00)	19.3%
399 - CongDev Canon Personnel Expense	(\$16,244.54)	(\$16,244.54)	(\$16,244.53)	(\$48,733.61)	(\$48,565.25)	(\$168.36)	(\$194,261.35)	25.1%
400 - General Operation Expenses	(\$3,112.28)	(\$1,689.49)	(\$3,735.39)	(\$8,537.16)	(\$7,612.44)	(\$924.72)	(\$30,450.00)	28.0%
420 - General Property Expenses	(\$9,879.49)	(\$9,381.27)	(\$8,676.51)	(\$27,937.27)	(\$29,731.48)	\$1,794.21	(\$118,926.16)	23.5%
430 - Financial Management Expenses	(\$1,436.74)	(\$793.61)	(\$1,620.45)	(\$3,850.80)	(\$3,687.45)	(\$163.35)	(\$14,750.00)	26.1%

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

	JANUARY	FEBRUARY	MARCH	YTD Actual as of 3/31/2020	2020 Budget as of 3/31/2020	Variance YTD to Budget YTD	2020 Annual Budget	% of ANNUAL BUDGET USED
440 - Accounting Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$19,500.00)	0.0%
450 - Archives	(\$622.45)	(\$472.45)	(\$472.45)	(\$1,567.35)	(\$1,823.35)	\$256.00	(\$6,993.62)	22.4%
491 - Finance Business Expenses	(\$495.75)	(\$431.57)	(\$923.74)	(\$1,851.06)	(\$2,593.95)	\$742.89	(\$10,376.20)	17.8%
499 - Finance Personnel Expenses	(\$22,778.48)	(\$22,873.29)	(\$22,305.98)	(\$67,957.75)	(\$66,507.61)	(\$1,450.14)	(\$266,030.68)	25.5%
700 - Agency Administrative Costs	(\$789.30)	(\$961.55)	(\$1,125.06)	(\$2,875.91)	(\$3,287.46)	\$411.55	(\$13,150.00)	21.9%
791 - Agency Business Expenses	(\$135.00)	(\$5.00)	(\$5.00)	(\$145.00)	(\$299.94)	\$154.94	(\$1,200.00)	12.1%
799 - Agency Personnel Expenses	(\$11,528.48)	(\$11,526.08)	(\$10,999.62)	(\$34,054.18)	(\$33,557.79)	(\$496.39)	(\$134,231.36)	25.4%
999 - Default	\$95,240.97	\$95,311.64	\$525,684.25	\$716,236.86	\$720,504.46	(\$4,267.60)	\$2,627,018.00	27.3%
TOTAL NET SURPLUS/(DEFICIT)	(\$125,257.31)	(\$146,085.18)	\$335,761.21	\$64,418.72	\$33,871.56	\$30,547.16	\$743.98	8,658.7%

The Episcopal Diocese of Western Massachusetts
UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
MAR 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 these Not Yet Posted Transactions: <None>

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

Column 20 criteria:
Heading: 2020 Budget
as of 3/31/2020
Include these dates: <Specific fiscal periods> (1/1/2020 to 3/31/2020)
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
MAR 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}

The Episcopal Diocese of Western Massachusetts
Unaudited Comparative Balance Sheet-Diocesan Funds - Ivl 3
as of March 31, 2020 (GAAP BS VCO) w/Audit Entries

	OPERATIONS	AGENCY	EMWM	2020 All Funds 3/31/2020	2019 All Funds 12/31/2019	Difference \$
Assets						
Cash and Other Non-Property Assets						
Cash and Cash Equivalents	\$1,068,686.46	\$0.00	\$266,257.43	\$1,334,943.89	\$600,684.62	\$734,259.27
Accounts Receivable - Common Ministry	\$6,722.00	\$0.00	\$0.00	\$6,722.00	\$771.00	\$5,951.00
Accounts Receivable, other	\$27,459.33	(\$243.43)	\$15,065.00	\$42,280.90	\$30,488.75	\$11,792.15
Due From/To Funds	(\$97,082.51)	\$97,082.51	\$0.00	\$0.00	\$0.00	\$0.00
Distribution Receivable	\$388,119.21	\$0.00	\$0.00	\$388,119.21	\$391,095.99	(\$2,976.78)
Other Assets	\$29,570.05	\$5,777.36	(\$6.00)	\$35,341.41	\$31,768.32	\$3,573.09
Interest in net assets of the Trustees/Diocese of WMA	\$27,878,521.36	\$0.00	\$0.00	\$27,878,521.36	\$32,596,515.36	(\$4,717,994.00)
Investment in TD Ameritrade	\$2,195.76	\$0.00	\$0.00	\$2,195.76	\$2,393.76	(\$198.00)
Total Cash and Other Non-Property Assets	\$29,304,191.66	\$102,616.44	\$281,316.43	\$29,688,124.53	\$33,653,717.80	(\$3,965,593.27)
Property & Equipment used in Operations						
Buildings and Improvements	\$139,582.72	\$0.00	\$750,000.00	\$889,582.72	\$889,582.72	\$0.00
Equipment	\$53,416.40	\$0.00	\$0.00	\$53,416.40	\$53,416.40	\$0.00
Furniture and Fixtures	\$22,098.88	\$0.00	\$0.00	\$22,098.88	\$22,098.88	\$0.00
Vehicle	\$31,155.00	\$0.00	\$0.00	\$31,155.00	\$31,155.00	\$0.00
Accumulated Depreciation	(\$143,722.77)	\$0.00	\$0.00	(\$143,722.77)	(\$141,434.81)	(\$2,287.96)
Total Property & Equipment used in Operations	\$102,530.23	\$0.00	\$750,000.00	\$852,530.23	\$854,818.19	(\$2,287.96)
Mortgage on 166 Holden Street	\$0.00	\$0.00	\$256,588.26	\$256,588.26	\$260,519.19	(\$3,930.93)
Steve's GAAP	(\$3,750.00)	\$0.00	\$0.00	(\$3,750.00)	\$0.00	(\$3,750.00)
Total Assets	\$29,402,971.89	\$102,616.44	\$1,287,904.69	\$30,793,493.02	\$34,769,055.18	(\$3,975,562.16)
Liabilities and Net Assets						
Liabilities						
Accounts Payable and Accrued Expenses	\$10,966.12	\$0.00	\$3,278.00	\$14,244.12	\$15,200.54	(\$956.42)
Refundable Advances	\$0.00	\$0.00	\$5,193.99	\$5,193.99	\$7,085.99	(\$1,892.00)
Agency Obligations	\$0.00	\$102,616.44	\$0.00	\$102,616.44	\$98,566.90	\$4,049.54
Amounts Held on Behalf of Others	\$2,703.71	\$0.00	\$0.00	\$2,703.71	\$11,638.86	(\$8,935.15)
Line of Credit	\$700,000.00	\$0.00	\$0.00	\$700,000.00	\$0.00	\$700,000.00
Other Postretirement Benefit Obligations	\$1,909,182.00	\$0.00	\$0.00	\$1,909,182.00	\$1,909,182.00	\$0.00

The Episcopal Diocese of Western Massachusetts
Unaudited Comparative Balance Sheet-Diocesan Funds - Ivl 3
as of March 31, 2020 (GAAP BS VCO) w/Audit Entries

		OPERATIONS	AGENCY	EMWM	2020 All Funds 3/31/2020	2019 All Funds 12/31/2019	Difference \$
Amounts Pd by Agent on Behalf of Resale Activity		\$0.00	\$0.00	(\$39,482.59)	(\$39,482.59)	(\$53,267.09)	\$13,784.50
Total Liabilities		\$2,622,851.83	\$102,616.44	(\$31,010.60)	\$2,694,457.67	\$1,988,407.20	\$706,050.47
Net Assets							
01-3000-99	Net Assets	\$7,170,119.58	\$0.00	\$0.00	\$7,170,119.58	\$8,636,170.26	(\$1,466,050.68)
02-3000-99	Net Assets	\$15,518,160.02	\$0.00	\$0.00	\$15,518,160.02	\$18,755,028.62	(\$3,236,868.60)
03-3000-99	Net Assets	\$4,091,840.46	\$0.00	\$0.00	\$4,091,840.46	\$4,091,840.46	\$0.00
06-3000-99	Net Assets	\$0.00	\$0.00	\$1,318,915.29	\$1,318,915.29	\$1,297,608.64	\$21,306.65
Total Net Assets		\$26,780,120.06	\$0.00	\$1,318,915.29	\$28,099,035.35	\$32,780,647.98	(\$4,681,612.63)
Total Liabilities and Net Assets		\$29,402,971.89	\$102,616.44	\$1,287,904.69	\$30,793,493.02	\$34,769,055.18	(\$3,975,562.16)
BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS		\$31,483,039.34	\$0.00	\$1,297,608.64	\$32,780,647.98	\$30,355,956.88	\$2,424,691.10
NET SURPLUS/(DEFICIT)		(\$4,702,919.28)	\$0.00	\$21,306.65	(\$4,681,612.63)	\$2,424,691.10	(\$7,106,303.73)
ENDING NET ASSETS		\$26,780,120.06	\$0.00	\$1,318,915.29	\$28,099,035.35	\$32,780,647.98	(\$4,681,612.63)

EMWM Real Estate Update

May 29, 2020

Blackinton- This is an EMWM owned property. We still have a buyer waiting for the title to clear. Don finally got the attorney we are working with in Pittsfield to file the required new petition with the AG's office. We should be able to close once that petition is accepted. The building is being maintained. Sale is for \$100,000 but a lot of expenses have been incurred which will come out of that. I expect the family who makes up most of the former congregation will want a say in what happens to the rest.

Old Stone Chapel in Lanesboro- We have had interest and are following up on that. This is a very difficult property to dispose of. The congregation is a mission and therefore the Diocese (EMWM) owns this property outright.

The Historical Preservation Restriction that is on the building is onerous. Frank Streeter is in conversation with a key contact at the Historical Commission to explore how someone else may use the unheated, unplumbed building given the restrictions. FYI, the restriction is from grants received in 1978 and again in 2001. The grant in 2001 was for \$56K. I need to do more research about the amount of the 1978 grant but I believe it was approx. \$150K

St. Thomas, Auburn-

We are marketing the church building in Auburn. The congregation has reverted to mission status but still owns the property. They will pay EMWM \$25K out of sale proceeds plus expenses for the marketing work. The congregation is moving to the church in Oxford and will work as partners in ministry as they explore the potential future together.

To: Diocesan Council and Budget and Financial Planning Committee

Re: FORECAST FOR 2020 AS OF JUNE 1

I am projecting a balanced budget for 2020 by year end. Revenues and expenses were both reduced by ~\$250K. The forecast reflects revised expectations around expenditures based on new realities brought about by the pandemic.

REVENUES

Assessments were forgiven for April and May for a total of \$190K. We rec'd assessment income for April and May from some congregations of \$18.5K.

I estimate income from investments to be down \$42,000 by year end based on the March value and no growth for the next couple of quarters.

Other income is down \$24,500 for things like clergy conference and diocesan convention registration fees.

Total revenue is forecasted to be down \$257K in 2020.

EXPENSES

Business expenses (travel, mileage, conferences, continuing ed, meals, etc.) should be reduced by \$40K

Pam Mott retired from her position and is PT resulting in \$80K less expense

We suspended the \$70K Ministry Development Initiative grants for 2020.

The Leadership Formation budget is will be down from \$40K to \$20K

Diocesan Convention expense will be down by \$13,000

Parish Leadership Day expenses will be down \$10K

Total expenses are forecasted to be \$255K under budget.

					2020 BUDGET		reduction
REVENUES							
Assessment for Common Ministry							
01-4000-99-999		Common Ministry - Parishes and Missions			\$1,130,000.00	\$	190,316.00
		Total Assessment for Common Ministry			\$1,130,000.00	\$	190,316.00
Use of Investment - Trustees							
01-5100-99-999		Use of Investment - Spending Rule			\$1,411,618.00	\$	42,348.54
01-5200-99-999		Use of Investment - Additional Draw			\$85,000.00		
01-5300-99-999		Change in Net Assets of Trustees			\$0.00		
		Total Use of Investment - Trustees			\$1,496,618.00	\$	42,348.54
Program Income							
01-4500-20-270	Communications	Program Income			\$0.00		
01-4500-25-252	Diocesan Convention	Program Income			\$9,000.00	\$	9,000.00
01-4500-30-315	Youth Ministry	Program Income			\$1,000.00	\$	1,000.00
01-4500-30-324	Christian Formation	Program Income			\$0.00		
01-4500-30-326	Safe Church	Program Income			\$3,000.00	\$	2,000.00
01-4500-30-355	Hispanic Ministries	Program Income			\$0.00		
01-4500-40-103	Parish Leadership Development Day	Program Income			\$3,000.00	\$	3,000.00
01-4500-40-124	Clergy Conferences	Program Income			\$9,500.00	\$	9,500.00
01-4500-40-128	Strategic Leadership Development	Program Income			\$0.00		
01-4500-40-130	Diaconate Formation	Program Income			\$0.00		
		Total Program Income			\$25,500.00	\$	24,500.00
Other Income and Gifts							
01-4100-99-999		Bequests & Estate Gifts			\$0.00		
01-4200-50-037	Creation Care	Other Income and Gifts			\$0.00		
01-4200-99-999		Other Income and Gifts			\$0.00	\$	183.55
01-4600-30-355	Hispanic Ministries	Other Grants			\$0.00		
01-4700-10-499	Finance Personnel Expenses	Accounting Services			\$960.00		
01-4700-30-399	CongDev Canon Personnel Expenses	Accounting Services			\$4,320.00		
01-4700-40-199	LeadershipDev Canon Personnel Expenses	Accounting Services			\$4,320.00		
01-4940-99-999		Unrealized Gains/Losses TD Ameritrade			\$0.00		
		Total Other Income and Gifts			\$9,600.00	\$	183.55
Internal Funding							
01-4610-20-225	Special Diocesan Events	Internal Funding			\$0.00		
01-4610-30-355	Hispanic Ministries	Internal Funding			\$0.00		
01-4610-50-037	Creation Care	Internal Funding			\$0.00		
		Total Internal Funding			\$0.00		
Interest Income							
01-4300-99-999		Interest Income			\$400.00		
		Total Interest Income			\$400.00		
							Total rev. reduction
		TOTAL REVENUES			\$2,662,118.00	\$	257,348.09
EXPENSES							
BISHOP'S MINISTRY: Programs							
PROGRAMS							
Communications							
Wages and Benefits							
01-6010-20-270	Communications	Salary - Clergy			\$63,037.50		
01-6020-20-270	Communications	Salary - Lay			\$6,552.00		
01-6110-20-270	Communications	Medical/Dental Insurance - Clergy			\$22,781.52		
01-6120-20-270	Communications	Medical/Dental Insurance - Lay			\$1,790.34		
01-6220-20-270	Communications	LTD Disability - Lay			\$0.00		
01-6310-20-270	Communications	Social Security/Medicare Taxes - Clergy			\$4,822.37		
01-6320-20-270	Communications	Social Security/Medicare Taxes - Lay			\$501.23		
01-6410-20-270	Communications	Pension Benefits - Clergy			\$11,916.65		
01-6420-20-270	Communications	Pension Benefits - Lay			\$786.24		
01-6520-20-270	Communications	Life insurance - Lay			\$100.80		
01-6610-20-270	Communications	W/C Insurance - Clergy			\$288.00		
01-6520-20-270	Communications	W/C Insurance - Lay			\$120.00		
01-6810-20-270	Communications	Housing & Related Expense			\$0.00		
		Total Wages and Benefits			\$112,696.65		
Business Expenses							
01-7015-20-270	Communications	Continuing Education			\$0.00		
01-7040-20-270	Communications	Grant			\$0.00		
01-7055-20-270	Communications	Memb/Dues/Subscriptions			\$0.00		
01-7065-20-270	Communications	Postage & Delivery			\$3,000.00		
01-7070-20-270	Communications	Printing & Binding			\$9,000.00		
01-7075-20-270	Communications	Program Exp			\$0.00		
01-7072-20-270	Communications	Professional Conferences			\$800.00		

					2020 BUDGET		reduction
01-7222-20-270	Communications	Website expenses			\$6,000.00	\$	5,000.00
01-7235-20-270	Communications	Miscellaneous			\$0.00		
01-7240-20-270-	Communications	Professional Services/Consultants			\$1,750.00		
01-7250-20-270	Communications	R/M Network Hdwr/Software			\$0.00		
01-7280-20-270	Communications	Supplies - Office			\$300.00		
01-7290-20-270	Communications	Telephone			\$400.00		
01-7296-20-270	Communications	Auto - Mileage & Tolls			\$0.00		
01-7297-20-270	Communications	Other Travel or Meal Expense			\$0.00		
01-7298-20-270	Communications	Conference Travel & Meals			\$2,000.00	\$	1,100.00
01-7299-20-270	Communications	Continuing Education Travel & Meals			\$0.00		
01-7900-20-270	Communications	Depreciation			\$106.20		
		Total Business Expenses			\$23,356.20		\$6,100.00
		Total Communications			\$136,052.85		\$6,100.00
Social Justice							
01-7020-20-227	Social Justice	Food and Refreshments			\$0.00		
01-7072-20-227	Social Justice	Professional Conferences			\$0.00		
01-7075-20-227	Social Justice	Program			\$500.00		
01-7080-20-227	Social Justice	Speaker Fees/ Honorariums			\$1,000.00		
01-7235-20-227	Social Justice	Miscellaneous			\$250.00		
01-7280-20-227	Social Justice	Supplies - Office			\$0.00		
01-7296-20-227	Social Justice	Auto - Mileage & Tolls			\$0.00		
01-7297-20-270	Social Justice	Other Travel or Meal Expense			\$0.00		
01-7298-20-227	Social Justice	Conference Travel & Meals			\$0.00		
		Total Social Justice			\$1,750.00		
Retired Clergy Gatherings							
01-7020-20-203		Food and Refreshments			\$1,250.00	\$	1,250.00
01-7070-20-203		Printing & Binding			\$0.00		
01-7075-20-203		Program			\$0.00		
01-7296-20-203		Auto - Mileage & Tolls			\$0.00		
		Total Retired Clergy Gatherings			\$1,250.00		\$1,250.00
Special Diocesan Events							
01-7020-20-225	Special Diocesan Events	Food and Refreshments			\$0.00		
01-7030-20-225	Special Diocesan Events	Internal Program Funding Exp			\$0.00		
01-7070-20-225	Special Diocesan Events	Printing & Binding			\$0.00		
01-7072-20-225	Special Diocesan Events	Professional Conferences			\$0.00		
01-7075-20-225	Special Diocesan Events	Program			\$2,500.00	\$	2,500.00
01-7222-20-225	Special Diocesan Events	Website expenses			\$0.00		
01-7240-20-225	Special Diocesan Events	Professional Services/Consultants			\$0.00		
01-7296-20-225	Special Diocesan Events	Auto - Mileage & Tolls			\$0.00		
01-7297-20-225	Special Diocesan Events	Other Travel or Meal Expense			\$0.00		
01-7298-20-225	Special Diocesan Events	Conference Travel & Meals			\$0.00		
		Total Special Diocesan Events			\$2,500.00		\$2,500.00
Wanderings and Special Journeys							
01-7020-20-275	Bishop Wanderings	Food and Refreshments			\$0.00		
01-7070-20-275	Bishop Wanderings	Printing & Binding			\$0.00		
01-7075-20-275	Bishop Wanderings	Program			\$0.00		
01-7296-20-275	Bishop Wanderings	Auto - Mileage & Tolls			\$0.00		
01-7297-20-275	Bishop Wanderings	Other Travel or Meal Expense			\$0.00		
		Total Wanderings and Special Journeys			\$0.00		
		Total PROGRAMS			\$141,552.85		\$9,850.00
PERSONNEL EXPENSES							
Wages and Benefits							
01-6010-20-299	Bishop's Personnel Expenses	Salary - Clergy			\$118,284.33		
01-6020-20-299	Bishop's Personnel Expenses	Salary - Lay			\$46,389.00		
01-6110-20-299	Bishop's Personnel Expenses	Medical/Dental Insurance - Clergy			\$35,437.92		
01-6120-20-299	Bishop's Personnel Expenses	Medical/Dental Insurance - Lay			\$22,100.00		
01-6220-20-299	Bishop's Personnel Expenses	Long-Term Disability Insurance - Lay			\$297.00		
01-6310-20-299	Bishop's Personnel Expenses	Social Security/Medicare Taxes - Clergy			\$10,528.80		
01-6320-20-299	Bishop's Personnel Expenses	Social Security/Medicare Taxes - Lay			\$3,548.76		
01-6410-20-299	Bishop's Personnel Expenses	Pension Benefits - Clergy			\$30,147.18		
01-6420-20-299	Bishop's Personnel Expenses	Pension Benefits - Lay			\$5,566.68		
01-6510-20-299	Bishop's Personnel Expenses	Life Insurance - Clergy			\$919.00		
01-6520-20-299	Bishop's Personnel Expenses	Life Insurance - Lay			\$343.00		
01-6610-20-299	Bishop's Personnel Expenses	W/C Insurance - Clergy			\$288.00		
01-6620-20-299	Bishop's Personnel Expenses	W/C Insurance - Lay			\$360.00		
01-6810-20-299	Bishop's Personnel Expenses	Housing & Related Expense			\$49,200.00		
01-6955-20-299	Bishop's Personnel Expenses	Repair/Maint - Auto			\$1,200.00		
01-7235-20-299	Bishop's Personnel Expenses	Misc Personnel Exp			\$0.00		
01-7350-20-291	Bishop's Personnel Expenses	Insurance - Auto			\$1,560.00		
		Total Wages and Benefits			\$326,169.67		
Business Expenses							
01-7015-20							
01-7015-20-291	Bishop Business Expenses	Continuing Education			\$2,000.00	\$	2,000.00
01-7020-20-291	Bishop Business Expenses	Food and Refreshments			\$1,200.00		
01-7055-20-291	Bishop Business Expenses	Memberships/Dues/Subscriptions			\$1,600.00		
01-7065-20-291	Bishop Business Expenses	Postage & Delivery			\$0.00		
01-7070-20-291	Bishop Business Expenses	Printing & Binding			\$400.00		
01-7072-20-291	Bishop Business Expenses	Professional Conferences			\$1,500.00		
01-7235-20-291	Bishop Business Expenses	Miscellaneous			\$0.00		
01-7240-20-291	Bishop Business Expenses	Professional Services/Consultants			\$3,000.00		
01-7270-20-291	Bishop Business Expenses	Supplies - Computers & PronTERS			\$0.00		

					2020 BUDGET		reduction
01-7280-20-291	Bishop Business Expenses	Supplies - Office			\$750.00	\$	750.00
01-7290-20-291	Bishop Business Expenses	Telephone			\$900.00		
01-7296-20-291	Bishop Business Expenses	Auto - Mileage & Tolls			\$5,000.00	\$	2,500.00
01-7297-20-291	Bishop Business Expenses	Other Travel or Meal Expense			\$7,500.00	\$	5,000.00
01-7298-20-291	Bishop Business Expenses	Conference Travel & Meals			\$0.00		
01-7299-20-291	Bishop Business Expenses	Continuing Education Travel & Meals			\$1,000.00		
01-7900-20-291	Bishop Business Expenses	Depreciation			\$7,297.56		
		Total Business Expenses			\$32,147.56		\$10,250.00
		Total PERSONNEL EXPENSES			\$358,317.23		\$10,250.00
		Total BISHOP'S MINISTRY: Programs			\$499,870.08		\$20,100.00
CONGREGATIONAL SUPPORT							
GRANTS and SCHOLARSHIPS							
Clergy Children Educational Grants							
01-7040-30-302	Clergy Children Educational Grants	Grant			\$6,000.00		
		Total Clergy Children Educational Grants			\$6,000.00		
College Scholarships							
01-7020-30-314	Bement/Waterfield Edu. Grants	Food and Refreshments			\$200.00		
01-7040-30-314	Bement/Waterfield Edu. Grants	Grant			\$40,000.00		
		Total College Scholarships			\$40,200.00		
Continuing Education Grants							
01-7040-30-322	Continuing Education Grants	Grant			\$4,000.00		
		Total Continuing Education Grants			\$4,000.00		
Deanery							
01-7020-30-312	Deanery Programs	Food and Refreshments			\$1,500.00		
01-7040-30-312	Deanery Programs	Grant			\$0.00		
01-7072-30-312	Deanery Programs	Professional Conferences			\$0.00		
01-7290-30-312	Deanery Programs	Telephone			\$0.00		
		Total Deanery			\$1,500.00		
Ministry Development Initiatives					+		
01-7040-30-313	Ministry Development Initiatives	Grant			\$70,000.00		\$70,000.00
		Total Ministry Development Initiatives			\$70,000.00		\$70,000.00
Ministry with Girls							
01-7040-30-327	Ministry with Girls	Grant			\$0.00		
		Total Ministry with Girls			\$0.00		
Sabbatical Grants							
01-7040-30-328	Sabbatical Grants	Grant			\$5,000.00		
		Total Sabbatical Grants			\$5,000.00		
		Total GRANTS and SCHOLARSHIPS			\$126,700.00		\$70,000.00
OPERATIONAL EXPENSES							
Congregational Support							
Special Assistance to Congregations							
01-7020-30-301	Special Assistance to Congregations	Food and Refreshments			\$0.00		
01-7040-30-301	Special Assistance to Congregations	Grant			\$0.00		
01-7055-30-301	Special Assistance to Congregations	Memberships/Dues/Subscriptions			\$0.00		
01-7240-30-301	Special Assistance to Congregations	Professional Services/Consultants			\$0.00		
01-7296-30-301	Special Assistance to Congregations	Auto - Mileage & Tolls			\$0.00		
		Total Special Assistance to Congregations			\$0.00		
Transition Ministry							
01-7010-30-329	Transition Ministry	Background Checks			\$750.00		
01-7015-30-329	Transition Ministry	Continuing Education			\$0.00		
01-7020-30-329	Transition Ministry	Food and Refreshments			\$0.00		
01-7040-30-329	Transition Ministry	Grant			\$0.00		
01-7055-30-329	Transition Ministry	Memberships/Dues/Subscriptions			\$300.00		
01-7072-30-329	Transition Ministry	Professional Conferences			\$1,800.00	\$	1,000.00
01-7240-30-329	Transition Ministry	Professional Services/Consultants			\$0.00		
01-7296-30-329	Transition Ministry	Auto - Mileage & Tolls			\$500.00	\$	500.00
01-7297-30-329	Transition Ministry	Other Travel or Meal Expense			\$500.00	\$	500.00
01-7298-30-329	Transition Ministry	Conference Travel & Meals			\$2,000.00	\$	1,000.00
		Total Transition Ministry			\$5,850.00		\$3,000.00
		Total Congregational Development			\$5,850.00		\$3,000.00
Missioners:							
Christian Formation Ministry							
Wages and Benefits							
01-6010-30-324	Christian Formation Missioner	Salary - Clergy			\$30,502.80		
01-6110-30-324	Christian Formation Missioner	Medical/Dental Insurance - Clergy			\$17,718.96		
01-6310-30-324	Christian Formation Missioner	Social Security/Medicare Taxes - Clergy			\$2,333.46		
01-6410-30-324	Christian Formation Missioner	Pension Benefits - Clergy			\$549.05		
016610-30-324	Christian Formation Missioner	W/C Insurance - Clergy			\$150.00		
01-6810-30-324	Christian Formation Missioner	Housing & Related Expense			\$0.00		

					2020 BUDGET		reduction
		Total Wages and Benefits			\$51,254.28		
	Business Expense						
01-7015-30-324	Christian Formation Missioner	Continuing Education			\$750.00		
01-7072-30-324	Christian Formation Missioner	Professional Conferences			\$0.00		
01-7296-30-324	Christian Formation Missioner	Auto - Mileage & Tolls			\$2,500.00	\$	1,750.00
01-7297-30-324	Christian Formation Missioner	Other Travel or Meal Expense			\$0.00		
01-7298-30-324	Christian Formation Missioner	Conference Travel & Meals			\$0.00		
01-7299-30-324	Christian Formation Missioner	Continuing Education Travel & Meals			\$750.00	\$	750.00
		Total Business Expense			\$4,000.00		\$2,500.00
	Program Expenses						
01-7020-30-324	Christian Formation Missioner	Food and Refreshments			\$0.00		
01-7040-30-324	Christian Formation Missioner	Grant			\$0.00		
01-7065-30-324	Christian Formation Missioner	Postage & Delivery			\$0.00		
01-7070-30-324	Christian Formation Missioner	Printing & Binding			\$0.00		
01-7075-30-324	Christian Formation Missioner	Program			\$0.00		
01-7080-30-324	Christian Formation Missioner	Speaker Fees/ Honorariums			\$0.00		
01-7100-30-324	Christian Formation Missioner	Sponsored Conference Exp			\$0.00		
01-7235-30-324	Christian Formation Missioner	Miscellaneous			\$0.00		
01-7240-30-324	Christian Formation Missioner	Professional Services/Consultants			\$0.00		
01-7280-30-324	Christian Formation Missioner	Supplies - Office			\$0.00		
01-7290-30-324	Christian Formation Missioner	Telephone			\$0.00		
		Total Program Expenses			\$0.00		
		Total Christian Formation Ministry			\$55,254.28		
	Episcopal Church Women						
01-7040-30-325	Episcopal Church Women	Grant			\$0.00		
01-7055-30-325	Episcopal Church Women	Memberships/Dues/Subscriptions			\$0.00		
01-7065-30-325	Episcopal Church Women	Postage & Delivery			\$0.00		
01-7075-30-325	Episcopal Church Women	Program			\$0.00		
		Total Episcopal Church Women			\$0.00		
	Health Ministry						
01-7020-30-318	Health Ministry	Food and Refreshments			\$0.00		
01-7072-30-318	Health Ministry	Professional Conferences			\$0.00		
01-7075-30-318	Health Ministry	Program			\$0.00		
01-7296-30-318	Health Ministry	Auto - Mileage & Tolls			\$0.00		
01-7297-30-318	Health Ministry	Other Travel or Meal Expense			\$0.00		
01-7298-30-318	Health Ministry	Conference Travel & Meals			\$0.00		
		Total Health Ministry			\$0.00		
	Hispanic and Latin@ Ministries						
	Wages and Benefits						
01-6010-30-355	Hispanic Ministries	Salary - Clergy			\$66,189.38		
01-6110-30-355	Hispanic Ministries	Medical/Dental Insurance - Clergy			\$35,437.92		
01-6310-30-355	Hispanic Ministries	Social Security/Medicare Taxes - Clergy			\$5,808.41		
01-6410-30-355	Hispanic Ministries	Pension Benefits - Clergy			\$13,666.84		
016610-30-355	Hispanic Ministries	W/C Insurance - Clergy			\$150.00		
01-6810-30-355	Hispanic Ministries	Housing & Related Expense			\$9,737.50		
		Total Wages and Benefits			\$130,990.04		
	Business Expenses						
01-7015-30-355	Hispanic Ministries	Continuing Education			\$0.00		
01-7020-30-355	Hispanic Ministries	Food and Refreshments			\$0.00		
01-7040-30-355	Hispanic Ministries	Grant			\$0.00		
01-7080-30-355	Hispanic Ministries	Speaker Fees/ Honorariums			\$0.00		
01-7072-30-355	Hispanic Ministries	Professional Conferences			\$0.00		
01-7075-30-355	Hispanic Ministries	Program			\$8,000.00	\$	7,000.00
01-7240-30-355	Hispanic Ministries	Professional Services/Consultants			\$0.00		
01-7280-30-355	Hispanic Ministries	Supplies - Office			\$0.00		
01-7290-30-355	Hispanic Ministries	Telephone			\$0.00		
01-7296-30-355	Hispanic Ministries	Auto - Mileage & Tolls			\$2,000.00		
01-7297-30-355	Hispanic Ministries	Other Travel or Meal Expense			\$0.00		
01-7298-30-355	Hispanic Ministries	Conference Travel & Meals			\$0.00		
01-7299-30-355	Hispanic Ministries	Continuing Education Travel & Meals			\$0.00		
		Total Business Expenses			\$10,000.00		\$7,000.00
		Total Hispanic Ministries			\$140,990.04		\$7,000.00
	Safe Church Training and Prevention						
	Wages and Benefits						
01-6010-30-326	Safe Church Training	Salary - Clergy			\$3,200.00		
01-6610-30-326	Safe Church Training	W/C Insurance - Clergy			\$0.00		
		Total Wages and Benefits			\$3,200.00		
	Business Expenses						
01-7020-30-326	Safe Church Training	Food and Refreshments			\$1,000.00		
01-7296-30-326	Safe Church Training	Auto - Mileage & Tolls			\$250.00		
		Total Business Expenses			\$1,250.00		
		Total Safe Church Training and Prevention			\$4,450.00		
	Stewardship						
01-7020-30-320	Stewardship	Food and Refreshments			\$0.00		

					2020 BUDGET		reduction
01-7055-30-320	Stewardship	Memberships/Dues/Subscriptions			\$1,250.00		
01-7065-30-320	Stewardship	Postage & Delivery			\$0.00		
01-7070-30-320	Stewardship	Printing & Binding			\$0.00		
01-7072-30-320	Stewardship	Professional Conferences			\$0.00		
01-7075-30-320	Stewardship	Program			\$3,750.00	\$	3,000.00
01-7080-30-320	Stewardship	Speaker Fees/ Honorariums			\$0.00		
01-7240-30-320	Stewardship	Professional Services/Consultants			\$0.00		
01-7280-30-320	Stewardship	Supplies - Office			\$0.00		
01-7296-30-320	Stewardship	Auto - Mileage & Tolls			\$0.00		
01-7297-30-320	Stewardship	Other Travel or Meal Expense			\$0.00		
01-7298-30-320	Stewardship	Conference Travel & Meals			\$0.00		
		Total Stewardship			\$5,000.00		\$3,000.00
Youth Ministry							
Wages and Benefits							
01-6010-30-315	Youth Ministry	Salary - Clergy			\$0.00		
01-6110-30-315	Youth Ministry	Medical/Dental Insurance - Clergy			\$0.00		
01-6310-30-315	Youth Ministry	Social Security/Medicare Taxes - Clergy			\$0.00		
01-6410-30-315	Youth Ministry	Pension Benefits - Clergy			\$0.00		
01-6610-30-315	Youth Ministry	W/C Insurance - Clergy			\$0.00		
01-6810-30-315	Youth Ministry	Housing & Related Expense			\$0.00		
		Total Wages and Benefits			\$0.00		
Business Expenses							
01-7015-30-315	Youth Ministry	Continuing Education			\$0.00		
01-7072-30-315	Youth Ministry	Professional Conferences			\$0.00		
01-7296-30-315	Youth Ministry	Auto - Mileage & Tolls			\$0.00		
01-7297-30-315	Youth Ministry	Other Travel or Meal Expense			\$0.00		
01-7298-30-315	Youth Ministry	Conference Travel & Meals			\$0.00		
01-7299-30-315	Youth Ministry	Continuing Education Travel & Meals			\$0.00		
		Total Business Expenses			\$0.00		
Program Expenses							
01-7020-30-315	Youth Ministry	Food and Refreshments			\$0.00		
01-7040-30-315	Youth Ministry	Grant			\$0.00		
01-7065-30-315	Youth Ministry	Postage & Delivery			\$0.00		
01-7070-30-315	Youth Ministry	Printing & Binding			\$0.00		
01-7075-30-315	Youth Ministry	Program			\$5,000.00	\$	5,000.00
01-7080-30-315	Youth Ministry	Speaker Fees/ Honorariums			\$0.00		
01-7100-30-315	Youth Ministry	Sponsored Conference Exp			\$0.00		
01-7235-30-315	Youth Ministry	Miscellaneous			\$0.00		
01-7280-30-315	Youth Ministry	Supplies - Office			\$0.00		
01-7290-30-315	Youth Ministry	Telephone			\$0.00		
		Total Program Expenses			\$5,000.00		\$5,000.00
		Total Youth Ministry			\$5,000.00		\$5,000.00
		Total Missioners			\$210,694.31		\$15,000.00
		TOTAL OPERATIONAL EXPENSES			\$216,544.31		\$18,000.00
PERSONNEL EXPENSES							
Wages and Benefits							
01-6010-30-399	CongDev Canon Personnel Expenses	Salary - Clergy			\$67,069.53		
01-6020-30-399	CongDev Canon Personnel Expenses	Salary - Lay			\$20,263.95		
01-6110-30-399	CongDev Canon Personnel Expenses	Medical/Dental Insurance - Clergy			\$35,437.92		
01-6120-30-399	CongDev Canon Personnel Expenses	Medical/Dental Insurance - Lay			\$5,340.49		
01-6220-30-399	CongDev Canon Personnel Expenses	Long-Term Disability Insurance - Lay			\$0.00		
01-6310-30-399	CongDev Canon Personnel Expenses	Social Security/Medicare Taxes - Clergy			\$8,089.34		
01-6320-30-399	CongDev Canon Personnel Expenses	Social Security/Medicare Taxes - Lay			\$1,550.19		
01-6410-30-399	CongDev Canon Personnel Expenses	Pension Benefits - Clergy			\$19,033.75		
01-6420-30-399	CongDev Canon Personnel Expenses	Pension Benefits - Lay			\$2,431.67		
01-6520-30-399	CongDev Canon Personnel Expenses	Life Insurance - Lay			\$187.00		
01-6610-30-399	CongDev Canon Personnel Expenses	W/C Insurance - Clergy			\$288.00		
01-6620-30-399	CongDev Canon Personnel Expenses	W/C Insurance - Lay			\$216.00		
01-6710-30-399	CongDev Canon Personnel Expenses	Employee Assistance Program - Clergy			\$0.00		
01-6720-30-399	CongDev Canon Personnel Expenses	Employee Assistance Program - Lay			\$0.00		
01-6810-30-399	CongDev Canon Personnel Expenses	Housing & Related Expense			\$38,673.51		
		Total Wages and Benefits			\$198,581.36		
Business Expense							
01-7015-30-391	CongDev Canon Business Expenses	Continuing Education			\$1,000.00	\$	500.00
01-7020-30-391	CongDev Canon Business Expenses	Food & Refreshments			\$0.00		
01-7055-30-391	CongDev Canon Business Expenses	Memberships/Dues/Subscriptions			\$0.00		
01-7072-30-391	CongDev Canon Business Expenses	Professional Conferences			\$1,000.00	\$	500.00
01-7235-30-391	CongDev Canon Business Expenses	Miscellaneous			\$0.00		
01-7240-30-391	CongDev Canon Business Expenses	Professional Services/Consultants			\$0.00		
01-7280-30-391	CongDev Canon Business Expenses	Supplies - Office			\$0.00		
01-7290-30-391	CongDev Canon Business Expenses	Telephone			\$1,000.00		
01-7296-30-391	CongDev Canon Business Expenses	Auto - Mileage & Tolls			\$3,250.00	\$	2,000.00
01-7297-30-391	CongDev Canon Business Expenses	Other Travel or Meal Expense			\$0.00		
01-7298-30-391	CongDev Canon Business Expenses	Conference Travel & Meals			\$1,250.00	\$	750.00
01-7299-30-391	CongDev Canon Business Expenses	Continuing Education Travel & Meals			\$1,000.00	\$	1,000.00
01-7900-30-391	CongDev Canon Business Expenses	Depreciation			\$0.00		
		Total Business Expense			\$8,500.00		\$4,750.00

				2020 BUDGET		reduction
		TOTAL PERSONNEL EXPENSES		\$207,081.36		\$4,750.00
		TOTAL CONGREGATIONAL SUPPORT		\$550,325.67		\$92,750.00
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized						
OPERATIONAL EXPENSES						
David Allen Seminars						
01-7020-40-160	David Allen Seminars	Food and Refreshments		\$0.00		
01-7075-40-160	David Allen Seminars	Program		\$0.00		
01-7296-40-160	David Allen Seminars	Auto - Mileage & Tolls		\$0.00		
01-7299-40-160	David Allen Seminars	Continuing Education Travel & Meals		\$0.00		
		Total David Allen Seminars		\$0.00		
Education for Ministry						
01-7015-40-129	Education for Ministry	Continuing Education		\$0.00		
01-7020-40-129	Education for Ministry	Food and Refreshments		\$0.00		
01-7040-40-129	Education for Ministry	Grant		\$0.00		
01-7055-40-129	Education for Ministry	Memberships/Dues/Subscriptions		\$1,750.00		
01-7072-40-129	Education for Ministry	Professional Conferences		\$0.00		
01-7075-40-129	Education for Ministry	Program		\$0.00		
01-7235-40-129	Education for Ministry	Miscellaneous		\$0.00		
01-7240-40-129	Education for Ministry	Professional Services/Consultants		\$0.00		
01-7280-40-129	Education for Ministry	Supplies - Office		\$0.00		
01-7296-40-129	Education for Ministry	Auto - Mileage & Tolls		\$0.00		
01-7297-40-129	Education for Ministry	Other Travel or Meal Expense		\$0.00		
01-7298-40-129	Education for Ministry	Conference Travel & Meals		\$0.00		
01-7299-40-129	Education for Ministry	Continuing Education Travel & Meals		\$0.00		
		Total Education for Ministry		\$1,750.00		
Parish Leadership Day						
01-7020-40-103	Parish Leadership Development Day	Food and Refreshments		\$6,000.00	\$	6,000.00
01-7070-40-103	Parish Leadership Development Day	Printing & Binding		\$0.00		
01-7072-40-103	Parish Leadership Development Day	Professional Conferences		\$0.00		
01-7075-40-103	Parish Leadership Development Day	Program		\$1,000.00	\$	1,000.00
01-7080-40-103	Parish Leadership Development Day	Speaker Fees/ Honorariums		\$2,000.00	\$	1,000.00
01-7240-40-103	Parish Leadership Development Day	Professional Services/Consultants		\$0.00		
01-7280-40-103	Parish Leadership Development Day	Supplies - Office		\$0.00		
01-7296-40-103	Parish Leadership Development Day	Auto - Mileage & Tolls		\$100.00	\$	100.00
01-7298-40-103	Parish Leadership Development Day	Conference Travel & Meals		\$1,500.00	\$	1,500.00
01-7299-40-103	Parish Leadership Development Day	Continuing Education Travel & Meals		\$0.00		
		Total Parish Leadership Day		\$10,600.00		\$9,600.00
Strategic Leadership Development						
01-7010-40-128	Strategic Leadership Dvlpmnt	Background Checks		\$0.00		
01-7015-40-128	Strategic Leadership Dvlpmnt	Continuing Education		\$0.00		
01-7020-40-128	Strategic Leadership Dvlpmnt	Food and Refreshments		\$2,500.00		
01-7072-40-128	Strategic Leadership Dvlpmnt	Professional Conferences		\$0.00		
01-7075-40-128	Strategic Leadership Dvlpmnt	Program		\$20,000.00		
01-7080-40-128	Strategic Leadership Dvlpmnt	Speaker Fees/ Honorariums		\$0.00		
01-7235-40-128	Strategic Leadership Dvlpmnt	Miscellaneous		\$0.00		
01-7240-40-128	Strategic Leadership Dvlpmnt	Professional Services/Consultants		\$20,000.00	\$	20,000.00
01-7280-40-128	Strategic Leadership Dvlpmnt	Supplies - Office		\$0.00		
01-7298-40-128	Strategic Leadership Dvlpmnt	Auto - Mileage & Tolls		\$0.00		
01-7297-40-128	Strategic Leadership Dvlpmnt	Other Travel or Meal Expense		\$0.00		
01-7298-40-128	Strategic Leadership Dvlpmnt	Conference Travel & Meals		\$0.00		
01-7299-40-128	Strategic Leadership Dvlpmnt	Continuing Education Travel & Meals		\$0.00		
		Total Strategic Leadership Development		\$42,500.00		\$20,000.00
Clergy Conferences						
01-7020-40-124	Clergy Conferences	Food and Refreshments		\$3,000.00	\$	2,000.00
01-7055-40-124	Clergy Conferences	Memberships/Dues/Subscriptions		\$0.00		
01-7072-40-124	Clergy Conferences	Professional Conferences		\$10,000.00	\$	8,500.00
01-7075-40-124	Clergy Conferences	Program		\$4,000.00	\$	500.00
01-7080-40-124	Clergy Conferences	Speaker Fees/ Honorariums		\$0.00		
01-7235-40-124	Clergy Conferences	Miscellaneous		\$0.00		
01-7280-40-124	Clergy Conferences	Supplies - Office		\$250.00		
01-7296-40-124	Clergy Conferences	Auto - Mileage & Tolls		\$400.00		
01-7297-40-124	Clergy Conferences	Other Travel or Meal Expense		\$0.00		
01-7298-40-124	Clergy Conferences	Conference Travel & Meals		\$0.00		
01-7299-40-124	Clergy Conferences	Continuing Education Travel & Meals		\$0.00		
		Total Clergy Conferences		\$17,650.00		\$11,000.00
Commision on Ministry						
01-7010-40-120	Comm. on Ministry	Background Checks		\$500.00		
01-7015-40-120	Comm. on Ministry	Continuing Education		\$0.00		
01-7020-40-120	Comm. on Ministry	Food and Refreshments		\$500.00		
01-7055-40-120	Comm. on Ministry	Memberships/Dues/Subscriptions		\$1,000.00		
01-7072-40-120	Comm. on Ministry	Professional Conferences		\$0.00		
01-7080-40-120	Comm. on Ministry	Speaker Fees/ Honorariums		\$0.00		
01-7235-40-120	Comm. on Ministry	Miscellaneous		\$0.00		

					2020 BUDGET		reduction
01-7240-40-120	Comm. on Ministry	Professional Services/Consultants			\$1,000.00		
01-7296-40-120	Comm. on Ministry	Auto - Mileage & Tolls			\$750.00		
01-7297-40-120	Comm. on Ministry	Other Travel or Meal Expense			\$0.00		
01-7298-40-120	Comm. on Ministry	Conference Travel & Meals			\$0.00		
01-7299-40-120	Comm. on Ministry	Continuing Education Travel & Meals			\$0.00		
		Total Commision on Ministry			\$3,750.00		
	Diaconate Formation						
01-7010-40-130	Diaconate Formation	Background Checks			\$0.00		
01-7040-40-130	Diaconate Formation	Grant			\$0.00		
01-7055-40-130	Diaconate Formation	Memberships/Dues/Subscriptions			\$3,000.00		
01-7072-40-130	Diaconate Formation	Professional Conferences			\$0.00		
01-7075-40-130	Diaconate Formation	Program			\$0.00		
01-7240-40-130	Diaconate Formation	Professional Services/Consultants			\$0.00		
01-7280-40-130	Diaconate Formation	Supplies - Office			\$0.00		
01-7296-40-130	Diaconate Formation	Auto - Mileage & Tolls			\$0.00		
01-7298-40-130	Diaconate Formation	Conference Travel & Meals			\$0.00		
		Total Diaconate Formation			\$3,000.00	??	
	Fresh Start						
01-7020-40-127	Fresh Start Program	Food and Refreshments			\$1,250.00	\$	800.00
01-7072-40-127	Fresh Start Program	Professional Conferences			\$0.00		
01-7075-40-127	Fresh Start Program	Program			\$0.00		
01-7080-40-127	Fresh Start Program	Speaker Fees/ Honorariums			\$0.00		
01-7235-40-127	Fresh Start Program	Miscellaneous			\$0.00		
01-7240-40-127	Fresh Start Program	Professional Services/Consultants			\$0.00		
01-7296-40-127	Fresh Start Program	Auto - Mileage & Tolls			\$750.00	\$	750.00
01-7298-40-127	Fresh Start Program	Conference Travel & Meals			\$0.00		
		Total Fresh Start			\$2,000.00		\$1,550.00
	Seminarian Assistance						
01-7040-40-121	Seminarian Assistance	Grant			\$5,000.00	\$	2,000.00
		Total Seminarian Assistance			\$5,000.00		\$2,000.00
	Lawrence House						
01-7040-40-143	Grant	Grant			\$0.00		
		Total Lawrence House Grants			\$0.00		
		TOTAL OPERATIONAL EXPENSES			\$86,250.00		\$44,150.00
	PERSONNEL EXPENSES						
	Wages and Benefits						
01-6010-40-199	LeadershipDev Canon Personnel Expenses	Salary - Clergy			\$70,372.36		\$25,192.36
01-6020-40-199	LeadershipDev Canon Personnel Expenses	Salary - Lay			\$26,503.95		
01-6110-40-199	LeadershipDev Canon Personnel Expenses	Medical/Dental Insurance - Clergy			\$12,656.40	\$	1,000.00
01-6120-40-199	LeadershipDev Canon Personnel Expenses	Medical/Dental Insurance - Lay			\$5,340.49		
01-6220-40-199	LeadershipDev Canon Personnel Expenses	Long-Term Disability Insurance - Lay			\$0.00		
01-6310-40-199	LeadershipDev Canon Personnel Expenses	Social Security/Medicare Taxes - Clergy			\$8,095.51		\$6,721.51
01-6320-40-199	LeadershipDev Canon Personnel Expenses	Social Security/Medicare Taxes - Lay			\$2,027.55		
01-6410-40-199	LeadershipDev Canon Personnel Expenses	Pension Benefits - Clergy			\$19,048.25		\$15,568.25
01-6420-40-199	LeadershipDev Canon Personnel Expenses	Pension Benefits - Lay			\$3,180.47		
01-6520-40-199	LeadershipDev Canon Personnel Expenses	Life Insurance - Lay			\$287.00		
01-6610-40-199	LeadershipDev Canon Personnel Expenses	W/C Insurance - Clergy			\$288.00		
01-6620-40-199	LeadershipDev Canon Personnel Expenses	W/C Insurance - Lay			\$216.00		
01-6810-40-199	LeadershipDev Canon Personnel Expenses	Housing & Related Expense			\$35,451.24		\$30,451.24
		Total Wages and Benefits			\$183,467.22		\$78,933.35
	Business Expense						
01-7015-40-191	LeadershipDev Canon Business Expenses	Continuing Education			\$1,000.00	\$	500.00
01-7020-40-191	LeadershipDev Canon Business Expenses	Food and Refreshments			\$0.00		
01-7055-40-191	LeadershipDev Canon Business Expenses	Memberships/Dues/Subscriptions			\$0.00		
01-7072-40-191	LeadershipDev Canon Business Expenses	Professional Conferences			\$1,000.00	\$	1,000.00
01-7240-40-191	LeadershipDev Canon Business Expenses	Professional Services/Consultants			\$0.00		
01-7280-40-191	LeadershipDev Canon Business Expenses	Supplies - Office			\$0.00		
01-7290-40-191	LeadershipDev Canon Business Expenses	Telephone			\$1,000.00		
01-7296-40-191	LeadershipDev Canon Business Expenses	Auto - Mileage & Tolls			\$5,000.00	\$	3,500.00
01-7297-40-191	LeadershipDev Canon Business Expenses	Other Travel or Meal Expense			\$0.00		
01-7298-40-191	LeadershipDev Canon Business Expenses	Conference Travel & Meals			\$1,000.00	\$	1,000.00
01-7299-40-191	LeadershipDev Canon Business Expenses	Continuing Education Travel & Meals			\$1,000.00	\$	1,000.00
01-7900-40-191	LeadershipDev Canon Business Expenses	Depreciation			\$0.00		
		Total Business Expense			\$10,000.00		\$7,000.00
		TOTAL PERSONNEL EXPENSES			\$193,467.22		\$85,933.35
		TOTAL FORMATION & LEADERSHIP DEVELOPMENT			\$279,717.22		\$130,083.35
	MISSION IN THE WORLD						
	OPERATIONAL EXPENSES						
	Anglican Communion Partners						

					2020 BUDGET		reduction
01-7040-50-033	Anglican Communion Partners	Grant			\$0.00		
		Total Anglican Communion Partners			\$0.00		
	Outdoor Worship Communities						
	Wages and Benefits						
01-6010-50-029	Cathedral of The Beloved	Salary - Clergy			\$30,502.80		
01-6020-50-029	Cathedral of The Beloved	Salary - Lay			\$0.00		
01-6110-50-029	Cathedral of The Beloved	Medical/Dental Insurance - Clergy			\$17,718.96		
01-6310-50-029	Cathedral of The Beloved	Social Security/Medicare Taxes - Clergy			\$2,333.46		
01-6520-50-029	Cathedral of The Beloved	Social Security/Medicare Taxes - Lay			\$0.00		
01-6410-50-029	Cathedral of The Beloved	Pension Benefits - Clergy			\$5,490.50		
01-6610-50-029	Cathedral of The Beloved	W/C Insurance - Clergy			\$0.00		
01-6810-50-029	Cathedral of The Beloved	Housing & Related Expense			\$0.00		
		Total Wages and Benefits			\$56,045.73		
	Business Expenses						
01-7040-50-029	Outdoor Worship Communities	Grant			\$25,000.00		
01-7075-50-029	Outdoor Worship Communities	Program			\$0.00		
		Total Business Expenses			\$25,000.00		
		Total Cathedral of The Beloved			\$81,045.73		
	Creation Care						
	Wages and Benefits						
01-6110-50-037	Creation Care	Medical/Dental Insurance - Clergy			\$35,437.92		
01-6610-50-037	Creation Care	W/C Insurance - Clergy			\$288.00		
		Total Wages and Benefits			\$35,725.92		
	Business Expenses						
01-7015-50-037	Creation Care	Continuing Education			\$0.00		
01-7055-50-037	Creation Care	Memberships/Dues/Subscriptions			\$250.00		
01-7072-50-037	Creation Care	Professional Conferences			\$250.00		
01-7075-50-037	Creation Care	Program			\$0.00		
01-7220-50-037	Creation Care	Internet - Gen'l Exps			\$0.00		
01-7240-50-037	Creation Care	Professional Svcs/Consultants			\$0.00		
01-7280-50-037	Creation Care	Supplies - Office			\$0.00		
01-7296-50-037	Creation Care	Auto - Mileage & Tolls			\$2,500.00	\$	2,500.00
01-7297-50-037	Creation Care	Other Travel or Meal Expense			\$0.00		
01-7298-50-037	Creation Care	Conference Travel & Meals			\$1,500.00		
		Total Business Expenses			\$4,500.00		\$2,500.00
		Total Creation Care			\$40,225.92		\$2,500.00
	Ecumenical Relations						
	Berkshire Interfaith Organizing						
01-7060-50-028	Berkshire Interfaith Organizing	Pledge			\$3,500.00		
		Total Berkshire Organizing Project			\$3,500.00		
	Ecumenical Officer						
01-7055-50-020	Ecumenical Officer	Memberships/Dues/Subscriptions			\$300.00		
01-7072-50-020	Ecumenical Officer	Professional Conferences			\$0.00		
01-7298-50-020	Ecumenical Officer	Conference Travel & Meals			\$2,000.00		
		Total Ecumenical Officer			\$2,300.00		
	Interfaith Council of Greater Springfield						
01-7020-50-021	Interfaith Council	Food & Refreshments			\$0.00		
01-7060-50-021	Interfaith Council	Pledge			\$350.00		
		Total Interfaith Council			\$350.00		
	Mass Council of Churches						
01-7060-50-026	Mass Council of Churches	Pledge			\$15,000.00		
		Total Mass Council of Churches			\$15,000.00		
	Province One						
01-7020-50-012	Province of N.E.	Food and Refreshments			\$0.00		
01-7040-50-012	Province of N.E.	Grant			\$0.00		
01-7060-50-012	Province of N.E.	Pledge			\$9,749.00		
01-7072-50-012	Province of N.E.	Professional Conferences			\$0.00		
01-7298-50-012	Province of N.E.	Conference Travel & Meals			\$0.00		
		Total Province One			\$9,749.00		
		Total Ecumenical Relations			\$30,899.00		
	The Episcopal Church Apportionment						
01-7060-50-001	Nat'l Church Apportionment	Pledge			\$368,629.00		

					2020 BUDGET		reduction
		Total Episcopal Church Apportionment			\$368,629.00		
Global Mission							
01-7040-50-030	Global Mission	Grant			\$10,000.00		
01-7055-50-030	Global Mission	Memberships/Dues/Subscriptions			\$0.00		
01-7240-50-030	Global Mission	Professional Services/Consultants			\$0.00		
01-7296-50-030	Global Mission	Auto - Mileage & Tolls			\$0.00		
		Total Global Mission			\$10,000.00		
Lambeth							
01-7020-50-011	Lambeth Conference	Food and Refreshments			\$0.00		
01-7072-50-011	Lambeth Conference	Professional Conferences					
01-7298-50-011	Lambeth Conference	Conference Travel & Meals					
		Total Lambeth			\$0.00		
Sustainable Development Goals							
01-7040-50-035	Sustainable Development Goals	Grant			\$10,000.00		
		Total Sustainable Development Goals			\$10,000.00		
		Total OPERATIONAL EXPENSES			\$540,799.65		
		Total MISSION IN THE WORLD			\$540,799.65		
GOVERNANCE							
OPERATIONAL EXPENSES							
Chancellor Expenses							
01-7020-25-250	Chancellor's Expenses	Food and Refreshments			\$0.00		
01-7055-25-250	Chancellor's Expenses	Memberships/Dues/Subscriptions			\$0.00		
01-7072-25-250	Chancellor's Expenses	Professional Conferences			\$0.00		
01-7075-25-250	Chancellor's Expenses	Program			\$0.00		
01-7296-25-250	Chancellor's Expenses	Auto - Mileage & Tolls			\$0.00		
01-7298-25-250	Chancellor's Expenses	Conference Travel & Meals			\$2,000.00		
01-7370-25-250	Chancellor's Expenses	Legal Fees			\$45,000.00		
		Total Chancellor's Conference			\$47,000.00		
Diocesan Convention							
Wages and Benefits							
01-6010-25-252	Diocesan Convention	Salary - Clergy			\$7,200.00		
01-6020-25-252	Diocesan Convention	Salary - Lay					
01-6320-25-252	Diocesan Convention	Social Security/Medicare Taxes - Lay			\$0.00		
01-6410-25-252	Diocesan Convention	Pension Benefits - Clergy			\$0.00		
01-6610-25-252	Diocesan Convention	W/C Insurance - Clergy			\$550.80		
01-6620-25-252	Diocesan Convention	W/C Insurance - Lay			\$0.00		
		Total Wages and Benefits			\$7,750.80		
Business Expenses							
01-7020-25-252	Diocesan Convention	Food and Refreshments			\$0.00	\$	13,000.00
01-7075-25-252	Diocesan Convention	Program			\$19,500.00		
01-7080-25-252	Diocesan Convention	Speaker Fees/ Honorariums			\$1,000.00		
01-7240-25-252	Diocesan Convention	Professional Services/Consultants			\$2,250.00		
01-7296-25-252	Diocesan Convention	Auto - Mileage & Tolls			\$850.00		
01-7297-25-252	Diocesan Convention	Other Travel or Meal Expense			\$0.00		
01-7298-25-252	Diocesan Convention	Conference Travel & Meals			\$0.00		
		Total Business Expenses			\$23,600.00		\$13,000.00
		Total Diocesan Convention			\$31,350.80		\$13,000.00
Diocesan Council							
01-7015-25-253	Diocesan Council	Continuing Education			\$250.00		
01-7020-25-253	Diocesan Council	Food and Refreshments			\$1,200.00	\$	1,200.00
01-7075-25-253	Diocesan Council	Program			\$0.00		
01-7240-25-253	Diocesan Council	Professional Services/Consultants			\$1,250.00	\$	1,250.00
01-7296-25-253	Diocesan Council	Auto - Mileage & Tolls			\$0.00		
01-7297-25-253	Diocesan Council	Other Travel or Meal Expense			\$0.00		
01-7298-25-253	Diocesan Council	Conference Travel & Meals			\$0.00		
		Total Diocesan Council			\$2,700.00		\$2,450.00
General Convention							
01-7072-25-254	General Convention	Professional Conferences			\$0.00		
01-7297-25-254	General Convention	Other Travel or Meal Expense			\$0.00		
01-7298-25-254	General Convention	Conference Travel & Meals			\$15,000.00		
		Total General Convention			\$15,000.00		
House of Bishops							

					2020 BUDGET		reduction
01-7072-25-255	House of Bishops	Professional Conferences			\$0.00		
01-7296-25-255	House of Bishops	Auto - Mileage & Tolls			\$0.00		
01-7298-25-255	House of Bishops	Conference Travel & Meals			\$3,000.00	\$	1,500.00
		Total House of Bishops			\$3,000.00		\$1,500.00
	Retired Clergy and Lay Support						
	Retired Clergy Benefits						
01-6130-25-256	Retired Clergy Benefits	Medical/Dental Insurance - Widows			\$14,185.00		
01-6140-25-256	Retired Clergy Benefits	Medical/Dental Insurance - Retired Clerg			\$17,000.00		
		Total Retired Clergy Benefits			\$31,185.00		
	Lay Retiree Benefits						
01-6150-25-257	Retired Lay Benefits	Medical/Dental Insurance - Retired Lay			\$31,300.00		
01-6450-25-257	Retired Lay Benefits	Pension Benefits - Retired Lay			\$0.00		
01-6550-25-257	Retired Lay Benefits	Life Insurance - Retired lay			\$1,555.00		
		Total Lay Retiree Benefits			\$32,855.00		
	Total Retired Clergy and Lay Support				\$64,040.00		
	Standing Committee						
01-7020-25-258	Standing Committee	Food and Refreshments			\$500.00		
		Total Standing Committee			\$500.00		
	Title IV						
	Wages and Benefits						
01-6010-25-259	Title IV Disciplinary Committee	Salary - Clergy			\$3,000.00		
		Total Wages and Benefits			\$3,000.00		
	Business Expenses						
01-7296-25-259	Title IV Disciplinary Committee	Auto - Mileage & Tolls			\$0.00		
01-7297-25-259	Title IV Disciplinary Committee	Other Travel or Meal Expense			\$0.00		
01-7370-25-259	Title IV Disciplinary Committee	Legal Fees			\$5,000.00	\$	(10,000.00)
		Total Business Expenses			\$5,000.00		(\$10,000.00)
		Total Title IV			\$8,000.00		(\$10,000.00)
	Governance Admin						
	Wages and Benefits						
01-6020-25-251	Governance Admin	Salary - Lay			\$4,160.00		
01-6320-25-251	Governance Admin	Social Security/Medicare Taxes - Lay			\$318.24		
01-6620-25-251	Governance Admin	W/C Insurance - Lay			\$24.35		
		Total Wages and Benefits			\$4,502.59		
	Business Expenses						
01-7240-25-251	Governance Admin	Professional Services/Consultants			\$0.00		
		Total Business Expenses			\$0.00		
	Total Governance Admin				\$4,502.59		
	TOTAL OPERATIONAL EXPENSES				\$176,093.39		\$6,950.00
	TOTAL GOVERNANCE				\$176,093.39		\$6,950.00
DIOCESAN FINANCE & ADMINISTRATION EXPENSES							
	ARCHIVE EXPENSES						
	Wages and Benefits						
01-6020-10-450	Archives	Salary - Lay			\$4,481.23		
01-6120-10-450	Archives	Medical/Dental Insurance - Lay			\$1,265.64		
01-6220-10-450	Archives	Long-Term Disability Insurance - Lay			\$0.00		
01-6320-10-450	Archives	Social Security/Medicare Taxes - Lay			\$334.00		
01-6420-10-450	Archives	Pension Benefits - Lay			\$537.75		
01-6520-10-450	Archives	Life Insurance - Lay			\$75.00		
01-6620-10-450	Archives	W/C Insurance - Lay			\$0.00		
		Total Wages and Benefits			\$6,693.61		
	Business Expenses						
01-7055-10-450	Archives	Memberships/Dues/Subscriptions			\$100.00		
01-7070-10-450	Archives	Printing & Binding			\$0.00		
01-7235-10-450	Archives	Miscellaneous			\$0.00		
01-7240-10-450	General Property Expenses	Professional Services/Consultants			\$200.00		
01-7280-10-450	Archives	Supplies - Office			\$0.00		
		Total Business Expenses			\$300.00		
	Total ARCHIVE EXPENSES				\$6,993.61		

					2020 BUDGET		reduction
OPERATIONAL EXPENSES							
Financial Management							
01-7020-10-430	Financial Management Expenses	Food and Refreshments			\$250.00		
01-7310-10-430	Financial Management Expenses	Credit Card Processing Fees			\$500.00		
01-7315-10-430	Financial Management Expenses	Bank Service Fees			\$1,000.00		
01-7355-10-430	Financial Management Expenses	Insurance - Comm'l Pkg			\$7,000.00		
01-7357-10-430	Financial Management Expenses	Insurance -WC Pkg - Prior Yr Adj			\$0.00		
01-7360-10-430	Financial Management Expenses	Interest			\$6,000.00		
01-7370-10-430	Financial Management Expenses	Legal Fees			\$0.00		
01-7300-10-440	Accounting Expenses	Audit Fees			\$19,500.00		
		Total Financial Management			\$34,250.00		
Property - Plant							
01-7225-10-420	General Property Expenses	Lease - Copiers			\$4,500.00		
01-7227-10-420	General Property Expenses	Lease - Scanning Equipment			\$3,312.00		
01-7230-10-420	General Property Expenses	Lease - Postage Machine			\$2,223.24		
01-7235-10-420	General Property Expenses	Miscellaneous			\$0.00		
01-7240-10-420	General Property Expenses	Professional Services/Consultants			\$0.00		
01-7245-10-420	General Property Expenses	Rent			\$79,345.54		
01-7250-10-420	General Property Expenses	Repair/Maint - Network Hardware & Softwa			\$12,400.00		
01-7255-10-420	General Property Expenses	Repair/Maint - Offices & Property			\$7,500.00		
01-7260-10-420	General Property Expenses	Repair/Maint - Other Equipment			\$1,513.16		
01-7265-10-420	General Property Expenses	Repair/Maint - Supplies			\$1,130.94		
01-7900-10-420	General Property Expenses	Depreciation			\$7,001.28		
		Total Property - Plant			\$118,926.16		
General Operations							
01-7020-10-400	General Operation Expenses	Food and Refreshments			\$2,500.00	\$	2,000.00
01-7045-10-400	General Operation Expenses	Hospitality Expenses			\$900.00		
01-7055-10-400	General Operation Expenses	Memberships/Dues/Subscriptions			\$100.00		
01-7065-10-400	General Operation Expenses	Postage & Delivery			\$6,000.00		
01-7070-10-400	General Operation Expenses	Printing & Binding			\$0.00		
01-7220-10-400	General Operation Expenses	Internet			\$10,500.00		
01-7235-10-400	General Operation Expenses	Miscellaneous			\$0.00		
01-7240-10-400	General Operation Expenses	Professional Services/Consultants			\$0.00		
01-7270-10-400	General Operation Expenses	Supplies - Computer & Printers			\$3,000.00		
01-7275-10-400	General Operation Expenses	Supplies - Copier			\$800.00		
01-7280-10-400	General Operation Expenses	Supplies - Office			\$2,500.00		
01-7285-10-400	General Operation Expenses	Supplies - Postage Meter			\$400.00		
01-7290-10-400	General Operation Expenses	Telephone			\$3,750.00		
01-7400-10-400	General Operation Expenses	Relocation Expenses			\$0.00		
		Total General Operations			\$30,450.00		\$2,000.00
		TOTAL OPERATIONAL EXPENSES			\$183,626.16		\$2,000.00
PERSONNEL EXPENSES							
Wages and Benefits							
01-6020-10-499	Finance Personnel Expenses	Salary - Lay			\$193,360.30		
01-6120-10-499	Finance Personnel Expenses	Medical/Dental Insurance - Lay			\$29,978.10		
01-6220-10-499	Finance Personnel Expenses	Long-Term Disability Insurance - Lay			\$2,196.00		
01-6320-10-499	Finance Personnel Expenses	Social Security/Medicare Taxes - Lay			\$14,792.06		
01-6420-10-499	Finance Personnel Expenses	Pension Benefits - Lay			\$23,203.24		
01-6520-10-499	Finance Personnel Expenses	Life Insurance - Lay			\$2,826.98		
01-6620-10-499	Finance Personnel Expenses	W/C Insurance - Lay			\$634.00		
01-6720-10-499	Finance Personnel Expenses	Employee Assistance Program - Lay			\$0.00		
		Total Wages and Benefits			\$266,990.68		
Business Expenses							
01-7015-10-491	Finance Business Expenses	Continuing Education			\$1,000.00		
01-7020-10-491	General Operation Expenses	Food and Refreshments			\$0.00		
01-7055-10-491	Finance Business Expenses	Memberships/Dues/Subscriptions			\$100.00		
01-7072-10-491	Finance Business Expenses	Professional Conferences			\$1,000.00	\$	1,000.00
01-7240-10-491	Finance Business Expenses	Professional Services/Consultants			\$2,400.00		
01-7280-10-491	Finance Business Expenses	Supplies - Office			\$300.00		
01-7290-10-491	Finance Business Expenses	Telephone			\$1,200.00		
01-7296-10-491	Finance Business Expenses	Auto - Mileage & Tolls			\$2,500.00	\$	1,500.00
01-7297-10-491	Finance Business Expenses	Other Travel or Meal Expense			\$500.00		
01-7298-10-491	Finance Business Expenses	Conference Travel & Meals			\$500.00	\$	500.00
01-7299-10-491	Finance Business Expenses	Continuing Education Travel & Meals			\$500.00	\$	500.00
01-7900-10-491	Finance Business Expenses	Depreciation			\$376.20		
		Total Business Expenses			\$10,376.20		\$3,500.00
		TOTAL PERSONNEL EXPENSES			\$277,366.88		\$3,500.00
	TOTAL DIOCESAN FINANCE & ADMINISTRATION EXPENSES				\$467,986.65		\$5,500.00
Parish Payroll and Benefits							
OPERATIONAL EXPENSES							
Administrative Expenses							

					2020 BUDGET		reduction
01-7020-15-700	Agency Administrative Costs	Food and Refreshments			\$0.00		
01-7235-15-700	Agency Administrative Costs	Miscellaneous			\$0.00		
01-7240-15-700	Agency Administrative Costs	Professional Services/Consultants			\$3,500.00		
01-7280-15-700	Agency Administrative Costs	Supplies - Office			\$150.00		
01-7330-15-700	Agency Administrative Costs	Flex Plan Administration Fees			\$1,500.00		
01-7335-15-700	Agency Administrative Costs	Payroll Administration Fees			\$8,000.00	???	
01-7340-15-700	Agency Administrative Costs	Medical/Dental Administration Over (Short)			\$0.00		
		Total Administrative Expenses			\$13,150.00		
		Total OPERATIONAL EXPENSES			\$13,150.00		
PERSONNEL EXPENSES							
Wages and Benefits							
01-6020-15-799	Agency Personnel Expenses	Salary - Lay			\$87,440.00		
01-6120-15-799	Agency Personnel Expenses	Medical/Dental Insurance - Lay			\$27,337.40		
01-6220-15-799	Agency Personnel Expenses	Long-Term Disability Insurance - Lay			\$0.00		
01-6320-15-799	Agency Personnel Expenses	Social Security/Medicare Taxes - Lay			\$6,689.16		
01-6420-15-799	Agency Personnel Expenses	Pension Benefits - Lay			\$10,492.80		
01-6520-15-799	Agency Personnel Expenses	Life Insurance - Lay			\$1,696.00		
01-6620-15-799	Agency Personnel Expenses	W/C Insurance - Lay			\$576.00		
		Total Wages and Benefits			\$134,231.36		
Business Expenses							
01-7015-15-791	Agency Business Expenses	Continuing Education			\$500.00		
01-7020-15-791	Agency Business Expenses	Food and Refreshments			\$0.00		
01-7055-15-791	Agency Business Expenses	Memberships/Dues/Subscriptions			\$250.00		
01-7072-15-791	Agency Business Expenses	Professional Conferences					
01-7235-15-791	Agency Business Expenses	Miscellaneous			\$0.00		
01-7240-15-791	Agency Business Expenses	Professional Services/Consultants			\$0.00		
01-7280-15-791	Agency Business Expenses	Supplies - Office			\$250.00		
01-7296-15-791	Agency Business Expenses	Auto - Mileage & Tolls			\$200.00		
01-7298-15-791	Agency Business Expenses	Conference Travel & Meals					
		Total Business Expenses			\$1,200.00		
		Total PERSONNEL EXPENSES			\$135,431.36		\$0.00
Total DIOCESAN AGENCY EXPENSES FOR CONGREGATION SUPPORT					\$148,581.36		\$0.00
		TOTAL EXPENSES			\$2,663,374.01		\$255,383.35
	NET INCOME (LOSS)				(\$1,256.01)		\$1,964.74
					rev. Revenues		\$2,404,769.91
					rev. Expenses		\$2,407,990.66
					Surplus/deficit		(\$3,220.75)

Notes from the meeting of the Ninja task force,
an advisory to the Bishop on parish financial matters during the crisis

June 2, 2020

The group met to consider next steps in helping support the financial health of our congregations now that the PPP loan assistance is ending. We provided two months of optional assessment relief and 8 weeks of payroll and benefits assistance and we do not sense there are any emergencies, but are aware of situations that are problematic.

We reviewed where we left off on April 2. *See attached "parish loans- main principles"*

We also reviewed the work of the Council with the Toronto grid model of evaluating vitality and mission of the congregations. *See attached "Toronto grip mapping summary"*. There was discussion about the opportunity to use the mapping work to help us be more candid in our discussions about the future of particular congregations in our diocese. The current moment has created opportunities for congregations to examine and assess themselves with renewed vigor.

The consensus was that we needed more data from congregations about trends in giving and other revenues, expenses, cash flow, etc. as the next step. We don't know what the demand might be and will take this time to collect data to better evaluate.

I will work to establish monthly reporting from parishes so we can keep track of trends as they are happening. We will create a survey to distribute this week, and will talk about it with the churches at the Finance Town Hall next Wednesday evening. We will also coach on forecasting and provide templates. At the town hall meeting we will introduce the idea of collecting data regularly to put us in a better position to serve the congregations. (We might ask every congregation for a forecast. I can provide a template or they can send it in their own form.).

We have ideas for how a loan process could work with requirements and a review process. We expect that there will be at least a small number of places that need assistance and we can both have a process and handle them on a case by case basis at the same time. We are also aware that sometimes we need to know that we are making grants and not loans for congregations that can't feasibly repay the diocese. We talked about using invested funds and real estate assets as collateral for loans.

We are very aware about our sensitivity to ending a ministry *and* we need to be good stewards. We are aware that some congregations will not continue in their current form for much longer. The financial challenges that our congregations are facing bring up a set of powerful questions to consider regarding our mission and our resources, and how to discern the way to align them today.

The task force will meet again after the Town Hall meeting. Thank you to the group for the great work and your support.

NOTES:

We need to form a small loan approval committee. Congregations would submit their request by week's end and the committee can review the application on the following Monday and money can go out that week. The determination needs to be made by council members or subcommittee members along with diocesan staff. Better to look church by church, not across the board. We may be able to help them manage cash flow with deferred payments from vendors, a stewardship strategy, assessment forgiveness, CI payment deferral, other loans

Total loan pool: \$800k. Plus any assessment payments received during the April and May forgiveness period.

APPLICATION PROCESS

Provide a 200 word narrative explaining why you are seeking this assistance. Please address the following:

- What is your cash position? What have your deposits been compared to normally at this time?
- What steps to manage cash flow have you taken already?
- What other financial resources do you have available and how are you using them?
- What steps have you taken to address stewardship?
- Are you suffering an actual impact? Explain.
- How do you expect to pay this back?

PRINCIPLES

We encourage all of us to honor our commitments to our employees, both lay and clergy, by making the payment of their wages and salaries our highest priority.

We can use our financial resources, whether held as cash or as invested funds, and not hold them back "for a rainy day". The rainy day is here and it is incumbent on us to honor the spirit in which these funds were originally provided to us – out of a spirit of abundance and not out of a spirit of scarcity.

(Congregations should use their own invested funds and reserves. Loans for endowed parishes could be matched out of those sources. We can match whatever additional withdrawals from invested funds that they make.)

Interest rate, term, payment schedule- TBD

IMPORTANT QUESTION: really for Council ultimately. How long do we lend to a congregation that we see at risk of not being able to repay?

Summary of recent work on Council's Priority Project from 2018 (November 20, 2019)

At our October meeting, Diocesan Council received the 2018 parish stats. The subcommittee was tasked with using the stats along with information gleaned from parish interviews, parish websites, interactions with parish leaders, and anecdotal information to determine where each congregation fits within the structure of the *Toronto Grid* (mission/resource matrix), and to put the results on a map of the Diocese. The *Toronto Grid* has two axes- **Resources and Mission**. Congregations are evaluated to be high or low in available resources, and high or low in mission. Here is a description of the four resulting categories:

A **sustainable parish** has many of the following observable characteristics:

- It has clergy and active lay leadership with the skills to manage the programs and property of the parish ministry to meet its own sense of mission.
- It has the energy and resources to meet the challenges of the community it serves.
- It relies mainly on the freewill offering of its members for its core financial support.
- It has the resources and appropriate leadership necessary to carry out its calling.
- It can provide for the future well-being of congregational or parish life.
- It generates financial resources from its members and those it serves, and does not deplete its capital reserves or capital assets.

A **strategic parish** (clear mission but lower in resources) has several of the following characteristics:

- The activities of the parish ministry make a discernible difference in individual lives and in the larger world around it.
- It is mission-focused and in alignment with the vision and priorities of the diocese.
- It is outward-looking, geared to mission and active in extending God's reign in its community.
- It is strategically located in the context of the area ministry strategy.

A **static parish** (available resources, but no clear focused mission) is inward-looking.

- There is money (often from the generosity of previous generations) but little awareness about what God is doing in the neighborhood today.
- The work required to transform a static parish is to help clarify mission and purpose. It is not resources that they lack, but vision.

An **unsustainable** parish exhibits these characteristics:

- It is not designated a strategic ministry.
- It is not mission-focused and is unable to come into alignment with diocesan strategic priorities.
- It is inward-looking and makes little difference in its surrounding community.
- It is depleting its capital assets to pay for its current expenses.
- It is unable to maintain its property and have sufficient capital reserves for its longer term property needs.
- It cannot cover current operating expenses without cutting back on important ministry.
- It is unduly reliant on sources of funding outside the freewill offering of its members.

The methodology

We evaluated congregations in terms of where they are at this moment in their life, within a few-year timeframe. **This is not a permanent designation.** Sometimes what may be needed is a “wake up call.” Even those parishes currently viewed as unsustainable are not necessarily on the verge of closing. But in order to become sustainable, some major changes need to be made. The designations will be reviewed annually. We are saying that as of now, given the current circumstances and without significant changes, this is the designation which seems to best fit the congregation.

The results

27 congregations were determined to be sustainable

11 congregations were determined to be strategic

4 congregations were determined to be static

8 congregations were determined to be unsustainable

At the Council Retreat we will be joined by Canon Dave Robinson of the Diocese of Toronto who has been working with us on this project for several years. At that time we will share the map we created which has the designations of our congregations indicated on it. Hopefully this will lead us to further conversation.

For today, are there comments or questions about the methodology? In terms of the results, are there any surprises?