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DRAFT AGENDA
November 21, 2019 Meeting of Diocesan Council
Diocese of Western Massachusetts
3:00-5:00

Opening prayer: Mark Rogers, chaplain

Consent agenda:

- Minutes from October 2019 meeting
- Q 3 2019 Financial Report
- Clergy housing resolutions
- Real Estate Update

Bishop's Time

Map of Diocese using the framework of the grid

ASW assessment

Discussion/brainstorming: Greening Grants

Use of unrestricted donations to EDWMA

Adjourn

EMWM Board Meeting

Vote to approve the Minutes from October 2019 meeting

FUTURE MEETINGS

Saturday, February 1, 2020 9 a.m. – Council Retreat

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

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:

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

October 3, 2019

Diocesan House, Springfield

Present

The Rt. Rev. Doug Fisher, President
The Rev. Nancy Webb Stroud, Vice-President
Steve Abdow
The Rev. Heather Blais
Donna Christian
Richard Delorme
Richard Gore
Frank Minasian
The Rev. Eliot Moss
The Rev. Rich Simpson
Wende Wheeler, Secretary
The Rev. Janet Zimmerman

Absent

The Rev. Jesse Abel
Wayne Gass, Treasurer
The Rev. José Reyes
Mark Rogers
Janet Young

2:36 p.m. Called to order

The meeting was opened with prayer by meeting chaplain Nancy Stroud.

Consent Agenda

The Consent Agenda, which included Minutes from the June 13, 2019 meeting, the August Financial Report, the Real Estate Update and the Human to Human Report were moved, seconded and unanimously approved.

Communications

The Rev. Vicki Ix, Diocesan Missioner for Communications, joined Council for a conversation around communication opportunities arising from our Ministry Pilgrimage conversations. We determined that we want to:

- Report back to the parishes about what we found
- Encourage others to reach out beyond their own parishes

Those who made calls to parishes should reach back out to their contacts to update them, letting them know how they fit into the breadth of info that was collected from across the Diocese, and that they'll be seeing their information in Facebook posts and other social media and forms of communication. Parishes should also be encouraged to consider going on pilgrimages themselves, and to update their Asset map information (Vicki can point people in the proper direction).

Canonical Change to accommodate Episcopal/ELCA parishes

Nancy spoke to the resolution coming before Convention for a change to the canons to accommodate parishes like Epiphany/Christ the King in Wilbraham, and Christ Trinity in Sheffield that are joint Episcopal/ELCA ventures.

The language of the proposed canon is as follows:

Canon 16B

Of the Status of Federated Episcopal/ELCA Parishes

Worshiping communities that have joined together under the provisions of *Called to Common Mission* and that have entered ecclesiastically approved operational agreements are considered as Parish Congregations, all clergy and all members thereof eligible to participate in and subject to the Constitution and Canons of the Diocese of Western Massachusetts.

There was brief conversation around the fact that this is a simple way to ensure that full membership is possible under both polities. Heather moved that Council recommend this resolution to the Convention. Seconded and passed unanimously.

Parish Statistics

Steve and Heather gave a presentation of parish statistics (membership, attendance, and financial, over the past 10 years) as another metric for parish evaluation. This was followed by conversation raising a variety of questions and issues around the view presented by these stats:

- Trends look different depending on the range of time you view (do you start looking in the 1950s or the 1850s?)
- What does healthy growth mean? Agreement that it means more than just numbers
- These stats don't capture ministries happening outside the boundaries of parishes, like Walking Together, Gideon's Garden and the various outdoor ministries.
- Healthy pruning in some areas has given new life

2020 Budget

Steve presented the 2020 budget. He noted that the budget will be a little smaller, and that there will be a small draw on the Parish Investment Fund to support mission work. The motion to commend the 2020 budget to Convention was seconded and passed unanimously.

Bishop's Time

The Bishop talked about:

- Conversations with Bishop James Hazelwood and Conference Minister Donald Remick about ways in which we can better work with our Lutheran and UCC neighbors on different projects and ministries.
- Upcoming Lambeth meeting and issues around the non-welcome of same-sex spouses.
- Case of Lucio Perez, in sanctuary in Amherst
- Attendance at a workshop on Moral Injury led by a veterans' organization.

Meeting was adjourned at 4:50 p.m.

Respectfully submitted

Wende T. Wheeler, Secretary

UPCOMING COUNCIL MEETING SCHEDULE

Thursday, November 21, 2019 3 p.m.

Saturday, February 1, 2020 9 a.m. – Council Retreat

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Notes on the 3rd Quarter 2019 Income Statement of the Administrative Offices of the Diocese of Western MA

Summary

At the end of Q3 we show a bottom line deficit of \$8,846 against a projected deficit of \$35,983 leaving us with a variance of \$27,136 to the good. I am pleased with our position going into the fourth quarter of the year and at this time don't expect any surprises that will impact the budget.

Here are notes on the major variances from the budget.

Revenue

- Actual revenue for the first three quarters exceeds budgeted revenue by \$10,000. Income from investments is \$7000 under projection but Program Income and Other Income and Gifts are over \$16,000 putting us ahead of projected revenue to date.

Bishop's Ministry

- We are over budget in this category by \$7800 on a budget of \$375K.
- Communications budget is under by \$7000 related to the timing of the magazine printing and mailing
- 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.
- Personnel expenses are \$6000 over budget as a result increased health insurance expense incurred due to the transition of the bishop's executive assistant that took place this year.
- Program expenses are under budget by \$4000.

Congregational Development: Mission with Congregations

- We are under projection in this category by \$27K against a YTD budget of \$480K.
- Planned initiatives for Hispanic Ministry in the Diocese have been postponed resulting in \$13,000 in saving to date. There is a lot going on in Worcester, Springfield and Holyoke in this area and the program initiatives are on hold for now.
- We have \$6800 in savings on the youth ministry line as our missionary for youth ministry answered a call away from the diocese over the summer.
- We are \$7500 under budget on the stewardship line. The cost of the Stewardship workshop that was held on Parish Leadership Day was charged to the PLD line.
- Expenses related to the work of our Christian Formation Missioner are \$5200 over budget. \$4000 of this is due to incorrect budgeting for clergy pension benefits.

Leadership Development for the Baptized

- This area of the budget is under projection by just \$1301 on a budget of \$225K.

- We have spent \$33,000 so far this year on the development and formation of parish leaders.

Mission with the Larger Church/World

- This category shows expenses under budget by \$21K on a budget of \$427K.
- The grant line for our Outdoor Worship Communities is under budget by \$11K. The line has been reduced by \$5000 and there are distributions remaining to be made.
- Requests for Global Mission Grants have dwindled and we reduced that budget mid-year by \$10,000. As of the end of Q3 that line is under budget the original \$25K budget by \$10,000.
- Our outreach efforts and investments have become more local and regional at this time with ministries like Building Bridges Veteran's Initiative and Walking Together.

Governance

- This category is \$13K over its budget of \$113K for the year.
- This is all attributed to \$13,000 in unanticipated expenses related to Title IV work on matters of clergy discipline.

Administration and Finance

- This area of the budget is over by \$8800 on a budget of \$347K.
- \$5200 of the difference was in payroll expense as a result of staff changes in 2019. These changes have been going very well and the quality of our financial operation is very high.
- Another variance of note is \$5000 in interest expense over projection. We have used our line of credit to help with cash flow as the rate was low and return on our invested funds was relatively high. This is still the case this year, but it is costing us more than in previous years as the short term interest rates rose.

Agency Function

- Expenses YTD are \$1680 over the budget of \$95K.

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
2019 Summary Statement as of September 30, 2019

01 - Operations Unrestricted

	January 2019	February 2019	March 2019	1st Qtr 2019	April 2019	May 2019	June 2019	2nd Qtr 2019	July 2019	August 2019	September 2019	3rd Qtr 2019	YTD Actual as of 9/30/2019	2019 Budget as of 9/30/2019	Variance YTD to Budget YTD	2019 Annual Budget	Actual YTD % of Annual Budget
REVENUES																	
Assessment for Common Ministry	\$95,668	\$95,348	\$95,339	\$286,355	\$95,339	\$95,339	\$95,339	\$286,017	\$95,339	\$95,339	\$95,339	\$286,017	\$858,389	\$858,750	(\$361)	\$1,145,000	75%
Use of Investment - actual distribution received at end of qtr	\$116,594	\$116,594	\$116,594	\$349,782	\$116,948	\$116,948	\$116,948	\$350,843	\$116,655	\$116,655	\$116,655	\$349,966	\$1,050,591	\$1,057,500	(\$6,909)	\$1,410,000	75%
* Other Investment Income (Additional Draws)	\$0	\$0	\$0	\$0	\$0	\$0	\$102,300	\$102,300	\$0	\$0	\$0	\$0	\$102,300	\$100,000	\$2,300	\$100,000	102%
Program Income	\$1,120	\$1,410	\$6,210	\$8,740	\$1,220	\$2,644	\$0	\$3,864	\$230	\$190	\$7,811	\$8,231	\$20,835	\$13,000	\$7,835	\$28,500	73%
Other Income and Gifts	\$950	\$800	\$800	\$2,550	\$3,391	\$4,256	\$1,380	\$9,028	\$1,062	\$880	\$915	\$2,857	\$14,435	\$7,200	\$7,235	\$9,600	150%
Internal Grant Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Income	\$32	\$50	\$52	\$134	\$26	\$33	\$18	\$76	\$25	\$23	\$7	\$55	\$265	\$300	(\$35)	\$400	66%
TOTAL REVENUES	\$214,364	\$214,202	\$218,995	\$647,561	\$216,924	\$219,220	\$315,984	\$752,127	\$213,312	\$213,087	\$220,728	\$647,127	\$2,046,815	\$2,036,750	\$10,065	\$2,693,500	76%
Unrealized Gain / Loss - TD Ameritrade				\$0		(\$270)	\$124	(\$146)	\$126	(\$726)	(\$32)	(\$632)	(\$778)	\$0	(\$778)	\$0	
**based on 1/12th Annual Budget for Distribution	\$0	\$0	\$0	\$0				\$0				\$0	\$0				
	\$214,364	\$214,202	\$218,995	\$647,561	\$216,924	\$218,949	\$316,108	\$751,981	\$213,438	\$212,361	\$220,696	\$646,495	\$2,046,037	\$2,036,750	\$9,287	\$2,693,500	76%
EXPENSES																	
BISHOP's MINISTRY	\$45,079	\$47,725	\$49,486	\$142,289	\$42,912	\$38,994	\$41,783	\$123,689	\$40,836	\$37,230	\$38,351	\$116,417	\$382,395	\$374,608	\$7,787	\$491,045	78%
CONGREGATIONAL DEVELOPMENT: for Congregations	\$59,559	\$42,164	\$37,335	\$139,059	\$108,012	\$36,458	\$39,715	\$184,185	\$51,206	\$41,309	\$36,941	\$129,456	\$452,700	\$479,515	(\$26,814)	\$596,503	76%
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized	\$26,333	\$25,707	\$33,585	\$85,625	\$36,475	\$22,174	\$22,256	\$80,905	\$17,216	\$18,099	\$21,530	\$56,845	\$223,374	\$224,675	(\$1,301)	\$280,067	80%
MISSION IN THE WORLD	\$44,985	\$39,046	\$39,540	\$123,571	\$80,037	\$40,893	\$38,767	\$159,697	\$44,587	\$38,741	\$38,625	\$121,953	\$405,221	\$426,618	(\$21,397)	\$555,874	73%
GOVERNANCE	\$12,935	\$16,969	\$13,355	\$43,259	\$16,978	\$11,040	\$16,173	\$44,191	\$12,894	\$13,805	\$12,284	\$38,983	\$126,432	\$113,098	\$13,334	\$170,331	74%
DIOCESAN FINANCE & ADMINISTRATION	\$40,766	\$33,685	\$37,758	\$112,208	\$38,105	\$34,505	\$58,165	\$130,775	\$41,041	\$35,773	\$36,467	\$113,281	\$356,264	\$347,402	\$8,862	\$456,676	78%
PARISH PAYROLL & BENEFITS	\$11,764	\$11,731	\$13,170	\$36,665	\$11,904	\$12,577	\$11,963	\$36,444	\$11,267	\$11,353	\$12,768	\$35,388	\$108,496	\$106,817	\$1,680	\$142,422	76%
TOTAL EXPENSES	\$241,419	\$217,027	\$224,229	\$682,676	\$334,424	\$196,639	\$228,821	\$759,885	\$219,047	\$196,309	\$196,965	\$612,322	\$2,054,882	\$2,072,732	(\$17,849)	\$2,692,918	76%
NET SURPLUS/(DEFICIT)	(\$27,055)	(\$2,825)	(\$5,234)	(\$35,115)	(\$117,501)	\$22,310	\$87,287	(\$7,904)	(\$5,609)	\$16,052	\$23,731	\$34,173	(\$8,846)	(\$35,982)	\$27,136	\$582	

* There were two additional draws taken in March which are not included on this statement for Diocesan Operations:

From Strategic Ministries, there was \$150K withdrawn for Human 2 Human
Fron General Endowment, there was \$80K withdrawn for Fanning the Flames

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

		1st QTR	2nd QTR	3rd QTR	YTD Actual as of 9/30/2019	2019 Budget as of 9/30/2019	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	\$858,389.00	\$858,749.99	(\$360.99)	\$1,145,000.00	75.0%
Total Assessment for Common Ministry		\$286,355.00	\$286,017.00	\$286,017.00	\$858,389.00	\$858,749.99	(\$360.99)	\$1,145,000.00	75.0%
Use of Investment - Trustees									
01-5100-99	Use of Investment - Spending Rule								
999 - Default		\$349,782.46	\$350,843.01	\$349,965.70	\$1,050,591.17	\$1,057,500.00	(\$6,908.83)	\$1,410,000.00	74.5%
01-5200-99	Use of Investment - Additional Draw								
999 - Default		\$0.00	\$102,300.00	\$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	\$1,152,891.17	\$1,157,500.00	(\$4,608.83)	\$1,510,000.00	76.4%
Use of Investments									
01-4940-99	Unrealized Gains & Losses								
999 - Default		\$0.00	(\$146.45)	(\$632.00)	(\$778.45)	\$0.00	(\$778.45)	\$0.00	0.0%
Total Use of Investments		\$0.00	(\$146.45)	(\$632.00)	(\$778.45)	\$0.00	(\$778.45)	\$0.00	0.0%
Program Income									
01-4500-25	Program Income								
252 - Diocesan Convention		(\$50.00)	\$0.00	\$2,695.00	\$2,645.00	\$0.00	\$2,645.00	\$9,000.00	29.4%
01-4500-30	Program Income								
313 - Ministry Development Initiat		\$0.00	\$0.00	\$3,606.46	\$3,606.46	\$0.00	\$3,606.46	\$0.00	0.0%
315 - Youth Ministry		\$0.00	\$0.00	\$0.00	\$0.00	\$2,999.98	(\$2,999.98)	\$4,000.00	0.0%
324 - Christian Formation Missione		\$0.00	\$330.00	\$600.00	\$930.00	\$0.00	\$930.00	\$0.00	0.0%
326 - Safe Church Training & Preve		\$875.00	\$850.00	\$860.00	\$2,585.00	\$2,250.00	\$335.00	\$3,000.00	86.2%
01-4500-40	Program Income								
103 - Parish Leadership Developmen		\$2,265.00	\$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	\$8,003.78	\$4,750.00	\$3,253.78	\$9,500.00	84.3%

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SEPT 2019 YTD- LVL 3 (Ops-Agency only) (Steve's 2019 VCO)

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128 - Strategic Leadership Dvlpmn		\$250.00	\$80.00	\$470.00	\$800.00	\$0.00	\$800.00	\$0.00	0.0%
Total Program Income		\$8,740.00	\$3,863.78	\$8,231.46	\$20,835.24	\$12,999.98	\$7,835.26	\$28,500.00	73.1%
Other Income and Gifts									
01-4200-50 Other Income and Gifts									
037 - Creation Care		\$0.00	\$380.00	\$260.00	\$640.00	\$0.00	\$640.00	\$0.00	0.0%
01-4200-99 Other Income and Gifts									
999 - Default		\$150.00	\$6,247.65	\$197.38	\$6,595.03	\$0.00	\$6,595.03	\$0.00	0.0%
01-4700-10 Accounting Services									
450 - Archives		\$240.00	\$240.00	\$240.00	\$720.00	\$720.00	\$0.00	\$960.00	75.0%
01-4700-30 Accounting Services									
399 - CongDev Canon Personnel		\$1,080.00	\$1,080.00	\$1,080.00	\$3,240.00	\$3,240.00	\$0.00	\$4,320.00	75.0%
01-4700-40 Accounting Services									
199 - LeadershipDev Canon Personne		\$1,080.00	\$1,080.00	\$1,080.00	\$3,240.00	\$3,240.00	\$0.00	\$4,320.00	75.0%
Total Other Income and Gifts		\$2,550.00	\$9,027.65	\$2,857.38	\$14,435.03	\$7,200.00	\$7,235.03	\$9,600.00	150.4%
Interest Income									
01-4300-99 Interest Income									
999 - Default		\$134.06	\$75.99	\$55.22	\$265.27	\$299.98	(\$34.71)	\$400.00	66.3%
Total Interest Income		\$134.06	\$75.99	\$55.22	\$265.27	\$299.98	(\$34.71)	\$400.00	66.3%
TOTAL REVENUES		\$647,561.52	\$751,980.98	\$646,494.76	\$2,046,037.26	\$2,036,749.95	\$9,287.31	\$2,693,500.00	76.0%

EXPENSES

BISHOP'S MINISTRY: Programs									
PROGRAMS									
203 - Special Clergy Gatherings		\$0.00	\$0.00	\$0.00	\$0.00	\$1,874.98	(\$1,874.98)	\$2,500.00	0.0%
225 - Special Diocesan Events		\$0.00	\$400.00	\$0.00	\$400.00	\$1,874.98	(\$1,474.98)	\$2,500.00	16.0%
227 - Social Justice		\$0.00	\$928.72	\$112.84	\$1,041.56	\$2,062.46	(\$1,020.90)	\$2,750.00	37.9%

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

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270 - Communications	\$38,678.66	\$29,461.41	\$28,621.71	\$96,761.78	\$103,877.64	(\$7,115.86)	\$132,237.00	73.2%
Total PROGRAMS	\$38,678.66	\$30,790.13	\$28,734.55	\$98,203.34	\$109,690.06	(\$11,486.72)	\$139,987.00	70.2%
PERSONNEL EXPENSES								
291 - Bishop Business Expenses	\$21,627.92	\$11,902.30	\$5,581.19	\$39,111.41	\$25,030.60	\$14,080.81	\$31,207.56	125.3%
299 - Bishop Personnel Expenses	\$81,982.75	\$80,996.27	\$82,101.30	\$245,080.32	\$239,887.74	\$5,192.58	\$319,850.46	76.6%
Total PERSONNEL EXPENSES	\$103,610.67	\$92,898.57	\$87,682.49	\$284,191.73	\$264,918.34	\$19,273.39	\$351,058.02	81.0%
Total BISHOP'S MINISTRY: Programs	\$142,289.33	\$123,688.70	\$116,417.04	\$382,395.07	\$374,608.40	\$7,786.67	\$491,045.02	77.9%
CONGREGATIONAL DEVELOPMENT: Mission with Congregations								
GRANTS and SCHOLARSHIPS								
302 - Clergy Children Educationa	\$3,000.00	\$0.00	\$1,125.00	\$4,125.00	\$4,500.00	(\$375.00)	\$6,000.00	68.8%
312 - Deanery Programs	\$0.00	\$489.87	\$161.56	\$651.43	\$1,949.99	(\$1,298.56)	\$2,600.00	25.1%
313 - Ministry Development Initiat	\$0.00	\$70,163.00	\$5,235.00	\$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	\$40,635.85	\$42,649.99	(\$2,014.14)	\$42,700.00	95.2%
322 - Continuing Education Grant	\$1,000.00	\$1,000.00	\$1,300.00	\$3,300.00	\$2,999.98	\$300.02	\$4,000.00	82.5%
328 - Sabbatical Grants	\$0.00	\$2,000.00	\$2,500.00	\$4,500.00	\$3,749.99	\$750.01	\$5,000.00	90.0%
Total GRANTS and SCHOLARSHIPS	\$27,075.00	\$73,713.72	\$27,821.56	\$128,610.28	\$130,849.95	(\$2,239.67)	\$135,300.00	95.1%
OPERATIONAL EXPENSES								
301 - Spec. Assist. Congreg.	\$300.00	\$125.00	\$0.00	\$425.00	\$3,749.99	(\$3,324.99)	\$5,000.00	8.5%
315 - Youth Ministry	\$4,914.93	\$7,160.47	\$326.05	\$12,401.45	\$19,180.89	(\$6,779.44)	\$25,574.64	48.5%
320 - Stewardship	\$1,295.00	\$45.00	\$116.34	\$1,456.34	\$8,899.97	(\$7,443.63)	\$11,450.00	12.7%
324 - Christian Formation Missione	\$15,276.48	\$14,721.01	\$15,279.79	\$45,277.28	\$40,077.71	\$5,199.57	\$53,437.04	84.7%
326 - Safe Church Training & Preve	\$1,542.24	\$1,488.91	\$1,266.85	\$4,298.00	\$3,149.97	\$1,148.03	\$4,200.00	102.3%
329 - Transition Ministry	\$2,292.71	\$1,990.98	\$1,010.86	\$5,294.55	\$4,587.50	\$707.05	\$4,850.00	109.2%
355 - Latino Ministries	\$35,285.97	\$35,376.72	\$33,280.44	\$103,943.13	\$117,492.86	(\$13,549.73)	\$155,657.24	66.8%
TOTAL CONGREGATIONAL EXPENSES	\$60,907.33	\$60,908.09	\$51,280.33	\$173,095.75	\$197,138.89	(\$24,043.14)	\$260,168.92	66.5%
PERSONNEL EXPENSES								

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UNAUDITED Activity Statement - Diocesan Ops w/o Audit Aje's
SEPT 2019 YTD- LVL 3 (Ops-Agency only) (Steve's 2019 VCO)

	1st QTR	2nd QTR	3rd QTR	YTD Actual as of 9/30/2019	2019 Budget as of 9/30/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
391 - CongDev Canon Business Ex	\$2,934.12	\$1,377.92	\$2,211.90	\$6,523.94	\$7,194.79	(\$670.85)	\$8,593.12	75.9%
399 - CongDev Canon Personnel	\$48,142.52	\$48,185.19	\$48,142.54	\$144,470.25	\$144,330.91	\$139.34	\$192,441.31	75.1%
TOTAL PERSONNEL EXPENSES	\$51,076.64	\$49,563.11	\$50,354.44	\$150,994.19	\$151,525.70	(\$531.51)	\$201,034.43	75.1%
TOTAL CONGREGATIONAL DEV: Mission with Congregations	\$139,058.97	\$184,184.92	\$129,456.33	\$452,700.22	\$479,514.54	(\$26,814.32)	\$596,503.35	75.9%
FORMATION & LEADERSHIP DEVELOPMENT for the Baptized								
OPERATIONAL EXPENSES								
103 - Parish Leadership Developmen	\$9,730.82	\$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	\$5,938.33	\$2,812.44	\$3,125.89	\$3,750.00	158.4%
121 - Seminarian Assistance	\$0.00	\$500.00	\$0.00	\$500.00	\$4,500.00	(\$4,000.00)	\$6,000.00	8.3%
124 - Clergy Conferences	\$4,505.95	\$15,081.62	\$3,297.56	\$22,885.13	\$16,487.46	\$6,397.67	\$17,650.00	129.7%
127 - Fresh Start Program	\$863.50	\$254.54	\$800.00	\$1,918.04	\$2,900.00	(\$981.96)	\$2,900.00	66.1%
128 - Strategic Leadership Dvlpmn	\$16,369.89	\$11,692.19	\$5,250.58	\$33,312.66	\$41,874.97	(\$8,562.31)	\$47,500.00	70.1%
129 - Education for Ministry	\$0.00	\$1,750.00	\$175.00	\$1,925.00	\$1,312.48	\$612.52	\$1,750.00	110.0%
130 - Diaconate Formation	\$4,366.12	\$2,606.00	(\$1,323.00)	\$5,649.12	\$3,000.00	\$2,649.12	\$3,000.00	188.3%
143 - Lawrence House	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
TOTAL OPERATIONAL EXPENSES	\$39,309.86	\$32,461.96	\$10,087.28	\$81,859.10	\$83,487.35	(\$1,628.25)	\$93,150.00	87.9%
PERSONNEL EXPENSES								
191 - LeadershipDev Canon Busines	\$2,890.22	\$3,837.33	\$2,128.55	\$8,856.10	\$8,664.95	\$191.15	\$10,220.00	86.7%
199 - LeadershipDev Canon Personne	\$43,424.52	\$44,605.43	\$44,628.77	\$132,658.72	\$132,522.40	\$136.32	\$176,696.66	75.1%
TOTAL PERSONNEL EXPENSES	\$46,314.74	\$48,442.76	\$46,757.32	\$141,514.82	\$141,187.35	\$327.47	\$186,916.66	75.7%
TOTAL FORMATION & LEADERSHIP DEVELOPMENT	\$85,624.60	\$80,904.72	\$56,844.60	\$223,373.92	\$224,674.70	(\$1,300.78)	\$280,066.66	79.8%
MISSION IN THE WORLD								
OPERATIONAL EXPENSES								
001 - Nat'l Church Apportionmen	\$87,861.75	\$87,861.75	\$87,861.75	\$263,585.25	\$263,585.25	\$0.00	\$351,447.00	75.0%
012 - Province of N.E.	\$2,437.26	\$2,437.26	\$2,437.26	\$7,311.78	\$7,311.74	\$0.04	\$9,749.00	75.0%
020 - Ecumenical Officer	\$300.00	\$1,738.33	\$0.00	\$2,038.33	\$2,500.00	(\$461.67)	\$2,500.00	81.5%

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	1st QTR	2nd QTR	3rd QTR	YTD Actual as of 9/30/2019	2019 Budget as of 9/30/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
021 - Interfaith Council	\$350.00	\$400.00	\$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	\$11,250.00	\$11,250.00	\$0.00	\$15,000.00	75.0%
028 - Berkshire Organizing Projec	\$875.00	\$875.00	\$875.00	\$2,625.00	\$2,625.00	\$0.00	\$3,500.00	75.0%
029 - Outdoor Worship Communitie	\$13,309.62	\$38,309.60	\$13,309.59	\$64,928.81	\$76,580.91	(\$11,652.10)	\$90,107.97	72.1%
030 - Global Mission	\$0.00	\$8,825.00	\$0.00	\$8,825.00	\$18,749.98	(\$9,924.98)	\$25,000.00	35.3%
035 - Sustainable Development Goa	\$5,000.00	\$5,000.00	\$5,000.00	\$15,000.00	\$15,000.00	\$0.00	\$20,000.00	75.0%
037 - Creation Care	\$9,687.38	\$10,499.91	\$8,719.28	\$28,906.57	\$28,664.94	\$241.63	\$38,220.00	75.6%
Total OPERATIONAL EXPENSES	\$123,571.01	\$159,696.85	\$121,952.88	\$405,220.74	\$426,617.82	(\$21,397.08)	\$555,873.97	72.9%
Total MISSION IN THE WORLD	\$123,571.01	\$159,696.85	\$121,952.88	\$405,220.74	\$426,617.82	(\$21,397.08)	\$555,873.97	72.9%
GOVERNANCE								
OPERATIONAL EXPENSES								
250 - Chancellor's Expenses	\$14,460.79	\$14,575.00	\$10,500.00	\$39,535.79	\$34,500.00	\$5,035.79	\$45,000.00	87.9%
252 - Diocesan Convention	\$2,780.97	\$1,692.57	\$2,348.10	\$6,821.64	\$5,813.10	\$1,008.54	\$31,350.80	21.8%
253 - Diocesan Council	\$4,066.75	\$0.00	\$0.00	\$4,066.75	\$2,700.00	\$1,366.75	\$2,700.00	150.6%
254 - General Convention	\$3,750.00	\$3,750.00	\$3,750.00	\$11,250.00	\$11,250.00	\$0.00	\$15,000.00	75.0%
255 - House of Bishops	\$1,754.88	\$136.87	\$2,040.07	\$3,931.82	\$6,500.00	(\$2,568.18)	\$6,500.00	60.5%
256 - Retired Clergy Benefits	\$8,021.77	\$8,201.04	\$8,282.76	\$24,505.57	\$23,388.72	\$1,116.85	\$31,185.00	78.6%
257 - Retired Lay Benefits	\$8,173.65	\$8,169.55	\$8,167.50	\$24,510.70	\$24,641.21	(\$130.51)	\$32,855.00	74.6%
258 - Standing Committee	\$13.94	\$11.60	\$12.93	\$38.47	\$374.99	(\$336.52)	\$500.00	7.7%
259 - Title IV Disciplinary Committe	\$113.19	\$6,680.06	\$2,955.84	\$9,749.09	\$1,499.99	\$8,249.10	\$2,000.00	487.5%
TOTAL OPERATIONAL EXPENSES	\$43,135.94	\$43,216.69	\$38,057.20	\$124,409.83	\$110,668.01	\$13,741.82	\$167,090.80	74.5%
PERSONNEL EXPENSES								
251 - Governance Admin Staff	\$122.71	\$973.84	\$925.50	\$2,022.05	\$2,429.86	(\$407.81)	\$3,239.83	62.4%
Total PERSONNEL EXPENSES	\$122.71	\$973.84	\$925.50	\$2,022.05	\$2,429.86	(\$407.81)	\$3,239.83	62.4%
TOTAL GOVERNANCE	\$43,258.65	\$44,190.53	\$38,982.70	\$126,431.88	\$113,097.87	\$13,334.01	\$170,330.63	74.2%
DIOCESAN FINANCE & ADMINISTRATION EXPENSES								

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ARCHIVE EXPENSES								
450 - Archives	\$1,753.07	\$1,612.60	\$1,638.11	\$5,003.78	\$5,329.57	(\$325.79)	\$7,079.51	70.7%
Total ARCHIVE EXPENSES	\$1,753.07	\$1,612.60	\$1,638.11	\$5,003.78	\$5,329.57	(\$325.79)	\$7,079.51	70.7%
OPERATIONAL EXPENSES								
400 - General Operation Expense	\$3,586.99	\$10,230.89	\$7,171.70	\$20,989.58	\$22,837.41	(\$1,847.83)	\$30,450.00	68.9%
420 - General Property Expenses	\$30,138.31	\$29,243.80	\$28,682.33	\$88,064.44	\$88,609.86	(\$545.42)	\$118,146.54	74.5%
430 - Financial Management Expense	\$5,938.10	\$3,988.70	\$6,523.56	\$16,450.36	\$11,062.43	\$5,387.93	\$14,750.00	111.5%
440 - Accounting Expenses	\$0.00	\$19,500.00	\$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	\$145,004.38	\$142,009.70	\$2,994.68	\$182,846.54	79.3%
PERSONNEL EXPENSES								
491 - Finance Business Expenses	\$2,067.46	\$2,305.61	\$4,559.56	\$8,932.63	\$7,983.64	\$948.99	\$10,645.00	83.9%
499 - Finance Personnel Expense	\$68,724.43	\$63,893.65	\$64,705.39	\$197,323.47	\$192,078.86	\$5,244.61	\$256,105.24	77.0%
TOTAL PERSONNEL EXPENSES	\$70,791.89	\$66,199.26	\$69,264.95	\$206,256.10	\$200,062.50	\$6,193.60	\$266,750.24	77.3%
TOTAL DIOCESAN FINANCE & ADMINISTRATION EXPENSES	\$112,208.36	\$130,775.25	\$113,280.65	\$356,264.26	\$347,401.77	\$8,862.49	\$456,676.29	78.0%
PARISH PAYROLL & BENEFITS								
OPERATIONAL EXPENSES								
700 - Agency Administrative Cost	\$4,724.58	\$3,598.46	\$2,352.06	\$10,675.10	\$9,862.48	\$812.62	\$13,150.00	81.2%
Total OPERATIONAL EXPENSES	\$4,724.58	\$3,598.46	\$2,352.06	\$10,675.10	\$9,862.48	\$812.62	\$13,150.00	81.2%
PERSONNEL EXPENSES								
791 - Agency Business Expenses	\$208.58	\$288.95	\$934.28	\$1,431.81	\$1,649.92	(\$218.11)	\$2,200.00	65.1%
799 - Agency Personnel Expenses	\$31,731.66	\$32,556.41	\$32,101.41	\$96,389.48	\$95,304.22	\$1,085.26	\$127,072.38	75.9%
Total PERSONNEL EXPENSES	\$31,940.24	\$32,845.36	\$33,035.69	\$97,821.29	\$96,954.14	\$867.15	\$129,272.38	75.7%
TOTAL PARISH PAYROLL & BENEFITS	\$36,664.82	\$36,443.82	\$35,387.75	\$108,496.39	\$106,816.62	\$1,679.77	\$142,422.38	76.2%
TOTAL EXPENSES	\$682,675.74	\$759,884.79	\$612,321.95	\$2,054,882.48	\$2,072,731.72	(\$17,849.24)	\$2,692,918.30	76.3%

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NET SURPLUS/(DEFICIT)								
001 - Nat'l Church Apportionment	(\$87,861.75)	(\$87,861.75)	(\$87,861.75)	(\$263,585.25)	(\$263,585.25)	\$0.00	(\$351,447.00)	75.0%
012 - Province of N.E.	(\$2,437.26)	(\$2,437.26)	(\$2,437.26)	(\$7,311.78)	(\$7,311.74)	(\$0.04)	(\$9,749.00)	75.0%
020 - Ecumenical Officer	(\$300.00)	(\$1,738.33)	\$0.00	(\$2,038.33)	(\$2,500.00)	\$461.67	(\$2,500.00)	81.5%
021 - Interfaith Council	(\$350.00)	(\$400.00)	\$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)	(\$11,250.00)	(\$11,250.00)	\$0.00	(\$15,000.00)	75.0%
028 - Berkshire Organizing Project	(\$875.00)	(\$875.00)	(\$875.00)	(\$2,625.00)	(\$2,625.00)	\$0.00	(\$3,500.00)	75.0%
029 - Outdoor Worship Communities	(\$13,309.62)	(\$38,309.60)	(\$13,309.59)	(\$64,928.81)	(\$76,580.91)	\$11,652.10	(\$90,107.97)	72.1%
030 - Global Mission	\$0.00	(\$8,825.00)	\$0.00	(\$8,825.00)	(\$18,749.98)	\$9,924.98	(\$25,000.00)	35.3%
035 - Sustainable Development Goals	(\$5,000.00)	(\$5,000.00)	(\$5,000.00)	(\$15,000.00)	(\$15,000.00)	\$0.00	(\$20,000.00)	75.0%
037 - Creation Care	(\$9,687.38)	(\$10,119.91)	(\$8,459.28)	(\$28,266.57)	(\$28,664.94)	\$398.37	(\$38,220.00)	74.0%
103 - Parish Leadership Development Da	(\$7,465.82)	\$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)	(\$5,938.33)	(\$2,812.44)	(\$3,125.89)	(\$3,750.00)	158.4%
121 - Seminarian Assistance	\$0.00	(\$500.00)	\$0.00	(\$500.00)	(\$4,500.00)	\$4,000.00	(\$6,000.00)	8.3%
124 - Clergy Conferences	\$894.05	(\$12,477.84)	(\$3,297.56)	(\$14,881.35)	(\$11,737.46)	(\$3,143.89)	(\$8,150.00)	182.6%
127 - Fresh Start Program	(\$863.50)	(\$254.54)	(\$800.00)	(\$1,918.04)	(\$2,900.00)	\$981.96	(\$2,900.00)	66.1%
128 - Strategic Leadership Dvlpmnt	(\$16,119.89)	(\$11,612.19)	(\$4,780.58)	(\$32,512.66)	(\$41,874.97)	\$9,362.31	(\$47,500.00)	68.4%
129 - Education for Ministry	\$0.00	(\$1,750.00)	(\$175.00)	(\$1,925.00)	(\$1,312.48)	(\$612.52)	(\$1,750.00)	110.0%
130 - Diaconate Formation	(\$4,366.12)	(\$2,606.00)	\$1,323.00	(\$5,649.12)	(\$3,000.00)	(\$2,649.12)	(\$3,000.00)	188.3%
143 - Lawrence House	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
191 - LeadershipDev Canon Business Exp	(\$2,890.22)	(\$3,837.33)	(\$2,128.55)	(\$8,856.10)	(\$8,664.95)	(\$191.15)	(\$10,220.00)	86.7%
199 - LeadershipDev Canon Personnel E	(\$42,344.52)	(\$43,525.43)	(\$43,548.77)	(\$129,418.72)	(\$129,282.40)	(\$136.32)	(\$172,376.66)	75.1%
203 - Special Clergy Gatherings	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,874.98)	\$1,874.98	(\$2,500.00)	0.0%
225 - Special Diocesan Events	\$0.00	(\$400.00)	\$0.00	(\$400.00)	(\$1,874.98)	\$1,474.98	(\$2,500.00)	16.0%
227 - Social Justice	\$0.00	(\$928.72)	(\$112.84)	(\$1,041.56)	(\$2,062.46)	\$1,020.90	(\$2,750.00)	37.9%
250 - Chancellor's Expenses	(\$14,460.79)	(\$14,575.00)	(\$10,500.00)	(\$39,535.79)	(\$34,500.00)	(\$5,035.79)	(\$45,000.00)	87.9%
251 - Governance Admin Staff	(\$122.71)	(\$973.84)	(\$925.50)	(\$2,022.05)	(\$2,429.86)	\$407.81	(\$3,239.83)	62.4%
252 - Diocesan Convention	(\$2,830.97)	(\$1,692.57)	\$346.90	(\$4,176.64)	(\$5,813.10)	\$1,636.46	(\$22,350.80)	18.7%
253 - Diocesan Council	(\$4,066.75)	\$0.00	\$0.00	(\$4,066.75)	(\$2,700.00)	(\$1,366.75)	(\$2,700.00)	150.6%

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254 - General Convention	(\$3,750.00)	(\$3,750.00)	(\$3,750.00)	(\$11,250.00)	(\$11,250.00)	\$0.00	(\$15,000.00)	75.0%
255 - House of Bishops	(\$1,754.88)	(\$136.87)	(\$2,040.07)	(\$3,931.82)	(\$6,500.00)	\$2,568.18	(\$6,500.00)	60.5%
256 - Retired Clergy Benefits	(\$8,021.77)	(\$8,201.04)	(\$8,282.76)	(\$24,505.57)	(\$23,388.72)	(\$1,116.85)	(\$31,185.00)	78.6%
257 - Retired Lay Benefits	(\$8,173.65)	(\$8,169.55)	(\$8,167.50)	(\$24,510.70)	(\$24,641.21)	\$130.51	(\$32,855.00)	74.6%
258 - Standing Committee	(\$13.94)	(\$11.60)	(\$12.93)	(\$38.47)	(\$374.99)	\$336.52	(\$500.00)	7.7%
259 - Title IV Disciplinary Committee	(\$113.19)	(\$6,680.06)	(\$2,955.84)	(\$9,749.09)	(\$1,499.99)	(\$8,249.10)	(\$2,000.00)	487.5%
270 - Communications	(\$38,678.66)	(\$29,461.41)	(\$28,621.71)	(\$96,761.78)	(\$103,877.64)	\$7,115.86	(\$132,237.00)	73.2%
291 - Bishop Business Expenses	(\$21,627.92)	(\$11,902.30)	(\$5,581.19)	(\$39,111.41)	(\$25,030.60)	(\$14,080.81)	(\$31,207.56)	125.3%
299 - Bishop Personnel Expenses	(\$81,982.75)	(\$80,996.27)	(\$82,101.30)	(\$245,080.32)	(\$239,887.74)	(\$5,192.58)	(\$319,850.46)	76.6%
301 - Spec. Assist. Congreg.	(\$300.00)	(\$125.00)	\$0.00	(\$425.00)	(\$3,749.99)	\$3,324.99	(\$5,000.00)	8.5%
302 - Clergy Children Educational Grant	(\$3,000.00)	\$0.00	(\$1,125.00)	(\$4,125.00)	(\$4,500.00)	\$375.00	(\$6,000.00)	68.8%
312 - Deanery Programs	\$0.00	(\$489.87)	(\$161.56)	(\$651.43)	(\$1,949.99)	\$1,298.56	(\$2,600.00)	25.1%
313 - Ministry Development Initiatives (\$0.00	(\$70,163.00)	(\$1,628.54)	(\$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)	(\$40,635.85)	(\$42,649.99)	\$2,014.14	(\$42,700.00)	95.2%
315 - Youth Ministry	(\$4,914.93)	(\$7,160.47)	(\$326.05)	(\$12,401.45)	(\$16,180.91)	\$3,779.46	(\$21,574.64)	57.5%
320 - Stewardship	(\$1,295.00)	(\$45.00)	(\$116.34)	(\$1,456.34)	(\$8,899.97)	\$7,443.63	(\$11,450.00)	12.7%
322 - Continuing Education Grants	(\$1,000.00)	(\$1,000.00)	(\$1,300.00)	(\$3,300.00)	(\$2,999.98)	(\$300.02)	(\$4,000.00)	82.5%
324 - Christian Formation Missioner	(\$15,276.48)	(\$14,391.01)	(\$14,679.79)	(\$44,347.28)	(\$40,077.71)	(\$4,269.57)	(\$53,437.04)	83.0%
326 - Safe Church Training & Preventio	(\$667.24)	(\$638.91)	(\$406.85)	(\$1,713.00)	(\$899.97)	(\$813.03)	(\$1,200.00)	142.8%
328 - Sabbatical Grants	\$0.00	(\$2,000.00)	(\$2,500.00)	(\$4,500.00)	(\$3,749.99)	(\$750.01)	(\$5,000.00)	90.0%
329 - Transition Ministry	(\$2,292.71)	(\$1,990.98)	(\$1,010.86)	(\$5,294.55)	(\$4,587.50)	(\$707.05)	(\$4,850.00)	109.2%
355 - Latino Ministries	(\$35,285.97)	(\$35,376.72)	(\$33,280.44)	(\$103,943.13)	(\$117,492.86)	\$13,549.73	(\$155,657.24)	66.8%
391 - CongDev Canon Business Expense	(\$2,934.12)	(\$1,377.92)	(\$2,211.90)	(\$6,523.94)	(\$7,194.79)	\$670.85	(\$8,593.12)	75.9%
399 - CongDev Canon Personnel Expense	(\$47,062.52)	(\$47,105.19)	(\$47,062.54)	(\$141,230.25)	(\$141,090.91)	(\$139.34)	(\$188,121.31)	75.1%
400 - General Operation Expenses	(\$3,586.99)	(\$10,230.89)	(\$7,171.70)	(\$20,989.58)	(\$22,837.41)	\$1,847.83	(\$30,450.00)	68.9%
420 - General Property Expenses	(\$30,138.31)	(\$29,243.80)	(\$28,682.33)	(\$88,064.44)	(\$88,609.86)	\$545.42	(\$118,146.54)	74.5%
430 - Financial Management Expenses	(\$5,938.10)	(\$3,988.70)	(\$6,523.56)	(\$16,450.36)	(\$11,062.43)	(\$5,387.93)	(\$14,750.00)	111.5%
440 - Accounting Expenses	\$0.00	(\$19,500.00)	\$0.00	(\$19,500.00)	(\$19,500.00)	\$0.00	(\$19,500.00)	100.0%
450 - Archives	(\$1,513.07)	(\$1,372.60)	(\$1,398.11)	(\$4,283.78)	(\$4,609.57)	\$325.79	(\$6,119.51)	70.0%
491 - Finance Business Expenses	(\$2,067.46)	(\$2,305.61)	(\$4,559.56)	(\$8,932.63)	(\$7,983.64)	(\$948.99)	(\$10,645.00)	83.9%
499 - Finance Personnel Expenses	(\$68,724.43)	(\$63,893.65)	(\$64,705.39)	(\$197,323.47)	(\$192,078.86)	(\$5,244.61)	(\$256,105.24)	77.0%

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

	1st QTR	2nd QTR	3rd QTR	YTD Actual as of 9/30/2019	2019 Budget as of 9/30/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
700 - Agency Administrative Costs	(\$4,724.58)	(\$3,598.46)	(\$2,352.06)	(\$10,675.10)	(\$9,862.48)	(\$812.62)	(\$13,150.00)	81.2%
791 - Agency Business Expenses	(\$208.58)	(\$288.95)	(\$934.28)	(\$1,431.81)	(\$1,649.92)	\$218.11	(\$2,200.00)	65.1%
799 - Agency Personnel Expenses	(\$31,731.66)	(\$32,556.41)	(\$32,101.41)	(\$96,389.48)	(\$95,304.22)	(\$1,085.26)	(\$127,072.38)	75.9%
999 - Default	\$636,421.52	\$745,337.20	\$635,603.30	\$2,017,362.02	\$2,016,549.97	\$812.05	\$2,655,400.00	76.0%
TOTAL NET SURPLUS/(DEFICIT)	(\$35,114.22)	(\$7,903.81)	\$34,172.81	(\$8,845.22)	(\$35,981.77)	\$27,136.55	\$581.70	(1,520.6)%

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

	1st QTR	2nd QTR	3rd QTR	YTD Actual as of 9/30/2019	2019 Budget as of 9/30/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
02 - Operations Temp. Restricted								
REVENUES								
TEMPORARY RESTRICTED ACTIVITY								
02-4500-99								
Program Income								
999 - Default	\$111,800.00	\$0.00	\$0.00	\$111,800.00	\$0.00	\$111,800.00	\$0.00	0.0%
Total TEMPORARY RESTRICTED ACTIVITY	\$111,800.00	\$0.00	\$0.00	\$111,800.00	\$0.00	\$111,800.00	\$0.00	0.0%
TOTAL REVENUES	\$111,800.00	\$0.00	\$0.00	\$111,800.00	\$0.00	\$111,800.00	\$0.00	0.0%
EXPENSES								
TEMPORARY RESTRICTED ACTIVITY								
02-7075-99								
Program								
999 - Default	\$107,829.66	\$3,970.34	\$0.00	\$111,800.00	\$0.00	\$111,800.00	\$0.00	0.0%
TOTAL TEMPORARY RESTRICTED ACTIVITY	\$107,829.66	\$3,970.34	\$0.00	\$111,800.00	\$0.00	\$111,800.00	\$0.00	0.0%
TOTAL EXPENSES	\$107,829.66	\$3,970.34	\$0.00	\$111,800.00	\$0.00	\$111,800.00	\$0.00	0.0%
NET SURPLUS/(DEFICIT)								
999 - Default	\$3,970.34	(\$3,970.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
TOTAL NET SURPLUS/(DEFICIT)	\$3,970.34	(\$3,970.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

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

	1st QTR	2nd QTR	3rd QTR	YTD Actual as of 9/30/2019	2019 Budget as of 9/30/2019	Variance YTD to Budget YTD	2019 Annual Budget	% of ANNUAL BUDGET USED
04 - Agency								
EXPENSES								
PARISH PAYROLL & BENEFITS								
Special Payruns								
999 - Default	\$0.00	\$2,235.99	\$0.00	\$2,235.99	\$0.00	\$2,235.99	\$0.00	0.0%
Total Special Payruns	\$0.00	\$2,235.99	\$0.00	\$2,235.99	\$0.00	\$2,235.99	\$0.00	0.0%
TOTAL PARISH PAYROLL & BENEFITS	\$0.00	\$2,235.99	\$0.00	\$2,235.99	\$0.00	\$2,235.99	\$0.00	0.0%
TOTAL EXPENSES	\$0.00	\$2,235.99	\$0.00	\$2,235.99	\$0.00	\$2,235.99	\$0.00	0.0%
NET SURPLUS/(DEFICIT)								
999 - Default	\$0.00	(\$2,235.99)	\$0.00	(\$2,235.99)	\$0.00	(\$2,235.99)	\$0.00	0.0%
TOTAL NET SURPLUS/(DEFICIT)	\$0.00	(\$2,235.99)	\$0.00	(\$2,235.99)	\$0.00	(\$2,235.99)	\$0.00	0.0%

Diocesan Council
November 21, 2019
2020 Clergy Housing Allowance Resolutions

Be it further resolved that whereas the Reverend Christopher Carlisle, is employed as a minister of the Gospel by the Episcopal Diocese of Western Massachusetts, which does not provide a residence for him, Diocesan Council resolves that of the total compensation of \$39,500. to be paid to The Rev. Mr. Carlisle during the year 2020, that \$39,500. be designated a parsonage allowance within the meaning of that term as used in section 107 of the Internal Revenue Code.

Be it further resolved that whereas The Rt. Rev. Douglas J. Fisher is employed as a minister of the Gospel and Bishop of the Episcopal Diocese of Western Massachusetts, which does not provide a residence for him, Diocesan Council resolves that of the total compensation of \$168,302. to be paid to Bishop Fisher during the year 2020, that \$47,000. be designated a parsonage allowance within the meaning of that term as used in section 107 of the Internal Revenue Code.

Be it resolved that whereas the Reverend Jennifer Gregg, is employed as a minister of the Gospel by the Episcopal Diocese of Western Massachusetts, which does not provide a residence for her, Diocesan Council resolves that of the total compensation of \$61,303. to be paid to The Rev. Ms. Gregg during the year 2020, that \$40,000. be designated a parsonage allowance within the meaning of that term as used in section 107 of the Internal Revenue Code.

Be it resolved that whereas the Reverend Victoria Ix, is employed as a minister of the Gospel by the Episcopal Diocese of Western Massachusetts, which does not provide a residence for her, Diocesan Council resolves that of the total compensation of \$63,345. to be paid to The Rev. Ms. Ix during the year 2020 that \$20,000. be designated a parsonage allowance within the meaning of that term as used in section 107 of the Internal Revenue Code.

Be it further resolved that whereas Canon Pamela J. Mott is employed as a minister of the Gospel by the Episcopal Diocese of Western Massachusetts, which does not provide a residence for her, Diocesan Council resolves that of the total compensation of \$107,230. to be paid to The Rev. Ms. Mott during the year 2020, that \$30,000. be designated a parsonage allowance within the meaning of that term as used in section 107 of the Internal Revenue Code.

Be it resolved that whereas the Reverend Jose Reyes Perez, is employed as a minister of the Gospel by the Episcopal Diocese of Western Massachusetts, which does not provide a residence for him, Diocesan Council resolves that of the total compensation of \$76,542. to be paid to The Rev. Mr. Reyes Perez during the year 2020, that \$38,000. be designated a parsonage allowance within the meaning of that term as used in section 107 of the Internal Revenue Code.

Be it further resolved that whereas Canon Richard M. Simpson, is employed a minister of the Gospel by the Episcopal Diocese of Western Massachusetts, which does not provide a residence for him, Diocesan Council resolves that of the total compensation of \$107,230. to be paid to The Rev. Mr. Simpson during the year 2020, that \$43,200. be designated a parsonage allowance within the meaning of that term as used in section 107 of the Internal Revenue Code.

2020 Clergy Housing Allowance Resolutions

Page 2 of 2

Be it further resolved that whereas the Reverend Meredyth Ward is employed as a minister of the Gospel by the Episcopal Diocese of Western Massachusetts, which does not provide a residence for her, Diocesan Council resolves that of the total compensation of \$31,794. to be paid to The Rev. Ms. Ward during the year 2020, that \$8,000. be designated a parsonage allowance within the meaning of that term as used in section 107 of the Internal Revenue Code.

Be it further resolved that the designation of housing allowances as stated above shall apply to calendar year 2020 and all future years unless otherwise provided for by this Council.

EMWM Real Estate Update

November 21, 2019

Otis- The deed has been transferred to the Town of Otis!

Blackinton- No change in status since the 9/24 update. We are in the process of quieting the title. One more hoop is to speak to the Attorney General's office about the quieting of the title. The buyer has been patient. Sale is for \$100,000.

Old Stone Chapel in Lanesboro- We have had zero showings. We will probably lower the list price from \$149K to \$99K. The buyer will most likely be someone with a dream and money. 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.

We have some interest from someone connected to another Episcopal church in the Berkshires who has a concept for the building, appears to have sufficient discretionary funds, and may want to see the property. I'm waiting for that to unfold. This could be a very difficult property to dispose of. The congregation is a mission and therefore the Diocese owns this property outright.

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

Minutes of the meeting of the Episcopal Missions of Western Massachusetts

October 3, 2019

Diocesan House, Springfield

Present

The Rt. Rev. Doug Fisher, President
The Rev. Nancy Webb Stroud, Vice-President
Steve Abdow
The Rev. Heather Blais
Donna Christian
Richard Delorme
Richard Gore
Frank Minasian
The Rev. Eliot Moss
The Rev. Rich Simpson
Wende Wheeler, Secretary
The Rev. Janet Zimmerman

Absent

The Rev. Jesse Abel
Wayne Gass, Treasurer
The Rev. José Reyes
Mark Rogers
Janet Young

Called to order at 4:51 p.m.

Vote to approve the transfer of the deed to the Otis Chapel to the town of Otis.

Moved, seconded.

Discussion: Title has been quieted; the building may be available for Episcopal services some day.

Passed unanimously.

Adjourned at 4:53 p.m.

Respectfully submitted

Wende T. Wheeler, Secretary