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EMWM Real Estate Update

11/6/18

North Grafton- The town has offered to lease the property for \$6000/month through September 2020. It is a triple net lease, with no costs being incurred by the landlord. The property would remain tax exempt. The vestry of Holy Spirit Church would like to proceed with this deal. It is an excellent development from a cash flow perspective. The property will probably only increase in value and will be marketed well in advance of the end of the lease. They did receive a full price offer from a Brazilian church group at full asking of \$569K but the quality of the tenant and the difference in return were compelling. This will close sometime soon. Sale proceeds will go to Holy Spirit less fees.

Otis- we are still in the process of quieting the title, after which time we will transfer the deed to the town.

Blackinton- There are competing bids over asking price on this property. This has all happened very quickly. We were expecting around \$75,000 based on the broker's opinion of value (same broker that we used on multiple Berkshire properties.) We got two bids at full asking. We are seeking a third offer and will reach out to all bidders for their final and best. To close in January. This will come to REAC and then the EMWM board to approve the sale, probably in a special meeting. Use of sale proceeds to be determined.

2018 Human Resources Committee Report

The Human Resources Committee functions as a committee of Diocesan Council. The work of the committee is to formulate HR policies and guidelines relative to compensation and benefits for the use of clergy and lay parish leaders. The committee members are from congregations of varying sizes and bring experience in the field of HR to the work of the committee.

In summary, the major work of the committee this year included:

- 1) The committee reviewed an analysis of clergy compensation relative to new guidelines that became effective 1/1/18. The new compensation guidelines are based on a market study completed in July 2017 by Insight Performance, an independent consulting firm. The data analyzed makes a comparison of compa ratios from our clergy group as a whole and by salary range. **(The compa ratio is a comparison of the actual salary paid to the midpoint for the appropriate salary range.)** Our reporting indicates that almost all clergy are being paid within or above the appropriate salary range.
- 2) The committee also completed an analysis of clergy compensation by gender. The figures listed below indicate the comparison in compa ratios for male and female clergy for the years 2012-2018 as follows:

<u>Year</u>	<u>Compa Ratio Male clergy</u>	<u>Compa Ratio Female Clergy</u>
2012	1.04	1.10
2013	1.09	1.06
2014	1.10	1.05
2015	1.12	1.00
2016	1.12	1.07
2017	1.13	1.08
2018	1.16	1.09

We will continue to provide and track this information to maintain the awareness of differences that may exist between male and female clergy and to strive for equal compensation.

- 3) Recommendation for parishes to budget 2.5%-3% merit increase for 2019 to recognize good performance of both lay and ordained employees. It is further recommended that parishes closely review the new salary range data when making compensation decisions.

Clergy and Lay Compensation guidelines will be distributed to parishes in October as a part of the annual budget mailing to Treasurers and will also be available on the diocesan website www.diocesewma.org

Committee Members:

Pat Turley, *Committee Chair*

Jim Craig, Moira Miller, Diane Lessard

Staff to Committee:

Steve Abdow, Susan Olbon

Human-Resources-Report-2018

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Diocese of Western MA Clergy Compensation
Analysis of Compa Ratio by Range 2012-2018

<u>Compa Ratio by Range</u> 2012		<u>Compa Ratio by Range</u> 2013		<u>Compa Ratio by Range</u> 2014		<u>Compa Ratio by Range</u> 2015		<u>Compa Ratio by Range</u> 2016		<u>Compa Ratio by Range</u> 2017		<u>Compa Ratio by Range</u> 2018	
<u>Range I</u>	<u># of Clergy</u>	<u>Range I</u>	<u># of Clergy</u>	<u>Range I</u>	<u># of Clergy</u>	<u>Range I</u>	<u># of Clergy</u>	<u>Range I</u>	<u># of Clergy</u>	<u>Range I</u>	<u># of Clergy</u>	<u>Range I</u>	<u># of Clergy</u>
Below minimum	1	Below minimum	0	Below minimum	2	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0
.80 to .90	1	.80 to .90	3	.80 to .90	3	.80 to .90	4	.80 to .90	2	.80 to .90	0	.80 to .90	0
.91 to 1.00	5	.91 to 1.00	2	.91 to 1.00	1	.91 to 1.00	3	.91 to 1.00	4	.91 to 1.00	2	.91 to 1.00	2
1.01 to 1.10	3	1.01 to 1.10	3	1.01 to 1.10	2	1.01 to 1.10	1	1.01 to 1.10	1	1.01 to 1.10	2	1.01 to 1.10	0
1.11 to 1.20	1	1.11 to 1.20	1	1.11 to 1.20	3	1.11 to 1.20	2	1.11 to 1.20	0	1.11 to 1.20	1	1.11 to 1.20	1
1.21 and above	3	1.21 and above	5	1.21 and above	6	1.21 and above	7	1.21 and above	4	1.21 and above	5	1.21 and above	5
Total	14	Total	14	Total	17	Total	17	Total	11	Total	10	Total	8
<u>Range II</u>	<u># of Clergy</u>	<u>Range II</u>	<u># of Clergy</u>	<u>Range II</u>	<u># of Clergy</u>	<u>Range II</u>	<u># of Clergy</u>	<u>Range II</u>	<u># of Clergy</u>	<u>Range II</u>	<u># of Clergy</u>	<u>Range II</u>	<u># of Clergy</u>
Below minimum	1	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0
.80 to .90	2	.80 to .90	4	.80 to .90	0	.80 to .90	2	.80 to .90	1	.80 to .90	0	.80 to .90	0
.91 to 1.00	3	.91 to 1.00	4	.91 to 1.00	5	.91 to 1.00	4	.91 to 1.00	4	.91 to 1.00	6	.91 to 1.00	3
1.01 to 1.10	3	1.01 to 1.10	1	1.01 to 1.10	1	1.01 to 1.10	3	1.01 to 1.10	4	1.01 to 1.10	4	1.01 to 1.10	5
1.11 to 1.20	4	1.11 to 1.20	4	1.11 to 1.20	7	1.11 to 1.20	4	1.11 to 1.20	3	1.11 to 1.20	2	1.11 to 1.20	1
1.21 and above	3	1.21 and above	2	1.21 and above	2	1.21 and above	0	1.21 and above	4	1.21 and above	2	1.21 and above	2
Total	16	Total	15	Total	15	Total	13	Total	16	Total	14	Total	11
<u>Range III</u>	<u># of Clergy</u>	<u>Range III</u>	<u># of Clergy</u>	<u>Range III</u>	<u># of Clergy</u>	<u>Range III</u>	<u># of Clergy</u>	<u>Range III</u>	<u># of Clergy</u>	<u>Range III</u>	<u># of Clergy</u>	<u>Range III</u>	<u># of Clergy</u>
Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0
.80 to .90	0	.80 to .90	2	.80 to .90	2	.80 to .90	1	.80 to .90	1	.80 to .90	1	.80 to .90	1
.91 to 1.00	3	.91 to 1.00	3	.91 to 1.00	2	.91 to 1.00	6	.91 to 1.00	2	.91 to 1.00	5	.91 to 1.00	5
1.01 to 1.10	4	1.01 to 1.10	5	1.01 to 1.10	5	1.01 to 1.10	5	1.01 to 1.10	7	1.01 to 1.10	4	1.01 to 1.10	4
1.11 to 1.20	3	1.11 to 1.20	3	1.11 to 1.20	1	1.11 to 1.20	4	1.11 to 1.20	3	1.11 to 1.20	2	1.11 to 1.20	5
1.21 and above	1	1.21 and above	2	1.21 and above	3	1.21 and above	1	1.21 and above	1	1.21 and above	2	1.21 and above	1
Total	11	Total	15	Total	13	Total	17	Total	14	Total	14	Total	16
<u>Range IV</u>	<u># of Clergy</u>	<u>Range IV</u>	<u># of Clergy</u>	<u>Range IV</u>	<u># of Clergy</u>	<u>Range IV</u>	<u># of Clergy</u>	<u>Range IV</u>	<u># of Clergy</u>	<u>Range IV</u>	<u># of Clergy</u>	<u>Range IV</u>	<u># of Clergy</u>
Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0
.80 to .90	0	.80 to .90	0	.80 to .90	0	.80 to .90	0	.80 to .90	0	.80 to .90	0	.80 to .90	0
.91 to 1.00	0	.91 to 1.00	1	.91 to 1.00	1	.91 to 1.00	2	.91 to 1.00	2	.91 to 1.00	2	.91 to 1.00	1
1.01 to 1.10	3	1.01 to 1.10	3	1.01 to 1.10	4	1.01 to 1.10	2	1.01 to 1.10	1	1.01 to 1.10	1	1.01 to 1.10	2
1.11 to 1.20	3	1.11 to 1.20	1	1.11 to 1.20	1	1.11 to 1.20	2	1.11 to 1.20	0	1.11 to 1.20	1	1.11 to 1.20	0
1.21 and above	1	1.21 and above	1	1.21 and above	0	1.21 and above	0	1.21 and above	3	1.21 and above	3	1.21 and above	3
Total	7	Total	6	Total	6	Total	6	Total	6	Total	7	Total	6
<u>Range I- IV</u>	<u># of Clergy</u>	<u>Range I-IV</u>	<u># of Clergy</u>	<u>Range I- IV</u>	<u># of Clergy</u>	<u>Range I- IV</u>	<u># of Clergy</u>	<u>Range I-IV</u>	<u># of Clergy</u>	<u>Range I-IV</u>	<u># of Clergy</u>	<u>Range I-IV</u>	<u># of Clergy</u>
Below minimum	2	Below minimum	0	Below minimum	2	Below minimum	0	Below minimum	0	Below minimum	0	Below minimum	0
.80 to .90	3	.80 to .90	9	.80 to .90	5	.80 to .90	7	.80 to .90	4	.80 to .90	1	.80 to .90	1
.91 to 1.00	11	.91 to 1.00	10	.91 to 1.00	9	.91 to 1.00	15	.91 to 1.00	12	.91 to 1.00	15	.91 to 1.00	11
1.01 to 1.10	13	1.01 to 1.10	12	1.01 to 1.10	12	1.01 to 1.10	11	1.01 to 1.10	13	1.01 to 1.10	11	1.01 to 1.10	11
1.11 to 1.20	11	1.11 to 1.20	9	1.11 to 1.20	12	1.11 to 1.20	12	1.11 to 1.20	6	1.11 to 1.20	6	1.11 to 1.20	7
1.21 and above	6	1.21 and above	8	1.21 and above	10	1.21 and above	11	1.21 and above	8	1.21 and above	12	1.21 and above	11
Total	48	Total	50	Total	51	Total	53	Total	47	Total	45	Total	41

Diocesan Council
November 15, 2018
2019 Clergy Housing Allowance Resolutions

Be it resolved that whereas the Reverend Hilary Bogert-Winkler, 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 \$15,225. to be paid to The Rev. Ms. Bogert-Winkler during the year 2019, that **\$15,225.** 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 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 \$39,400. to be paid to The Rev. Mr. Carlisle during the year 2019, that **\$39,400.** 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 \$164,196. to be paid to Bishop Fisher during the year 2019, 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 John Edgar Freeman, 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 \$34,775. to be paid to The Rev. Mr. Freeman during the year 2019, 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 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 \$59,808. to be paid to The Rev. Ms. Gregg during the year 2019, that **\$25,000.** 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 \$61,800. to be paid to The Rev. Ms. Ix during the year 2019 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 \$104,615. to be paid to The Rev. Ms. Mott during the year 2019, that **\$30,000.** be designated a parsonage allowance within the meaning of that term as used in section 107 of the Internal Revenue Code.

2019 Clergy Housing Allowance Resolutions
Page 2 of 2

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 \$74,675. to be paid to The Rev. Mr. Reyes Perez during the year 2019, 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 \$104,615. to be paid to The Rev. Mr. Simpson during the year 2019, 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 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 \$31,017. to be paid to The Rev. Ms. Ward during the year 2019, that **\$12,000**. 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 2019 and all future years unless otherwise provided for by this Council.

Minutes of the meeting of the Episcopal Missions of Western Massachusetts

37 Chestnut Street, Springfield, MA

September 20, 2018

Attendance:

The following EMWM members were present:

The Rt. Rev. Douglas J. Fisher, President

The Rev. Nancy Webb Stroud, Vice-President

The Rev. William Murray, Secretary

Ms. Karen Warren, Acting Assistant Secretary

The Rev. Pam Mott, Assistant Secretary

Mr. Steven Abow, Assistant Treasurer

Pioneer Valley Corridor – Ms. Donna Christian and Ms. Janet Walsh Young

Berkshire Corridor – Mr. John Cheek

Worcester Corridor – The Rev. José Reyes and Mr. Mark Rogers

Frank Minasian, Trustees Representative

The Rev. Richard Simpson, Diocesan Staff

Excused: *The Reverends Janet Zimmerman and Heather Blais; Mr. Dick Delorme and Mr. Wayne Gass*

Absent: *The Rev. Jesse Abell*

Convening of the Meeting of the Episcopal Missions of Western Massachusetts (EMWM)

The meeting of EMWM Board of Directors was called to order by Secretary William Murray at 4:25 p.m. to conduct the following business.

Approval of Minutes

There being no corrections noted it was Moved, Seconded and **VOTED** to approve the Minutes of the June 14, 2018 meeting of EMWM.

Anticipation of Loan to Grace Church, Oxford

Canon for Mission Resources Steve Abow reported that Grace, Oxford is in need of a new boiler. They are having financial difficulties and cannot afford to replace it. This is being reported only as an FYI at this point. Grace is not an EMWM property. However, if in the future they decide to merge or come to be a Mission of EMWM, the building needs to be heated in the interim. This issue was taken up by the Budget and Financial Planning Committee, and it is recommended to approve up to \$25K out of the EMWM budget for use on the heating system at Grace, Oxford. A reasonable plan for repayment of the loan will be developed later for the approval of Diocesan Council. This issue is only being addressed to the EMWM as a real estate issue, and there is no vote. Canon Abow is seeking affirmation on this.

St. Luke's, Lanesboro / Old Stone Chapel

Canon Abow reported that St. Luke's has four buildings which are owned by EMWM. The Old Stone Chapel is protected under a Massachusetts Preservation Grant given in the 1970s. We are obligated to maintain the building, and the congregation has notified the Diocese that they are currently unable to do any further maintenance on the building. We want to assist them in determining how to resolve this situation. The congregation to date has done a great job of maintaining the building but currently the windows and roof are in need of attention. This also is an informational issue at this time.

Other Business: None

Adjournment of the meeting of the Episcopal Missions of Western Massachusetts:

There being no further business to conduct the meeting of EMWM was adjourned at 4:32 p.m.

Respectfully submitted,

The Rev. William Murray, Secretary of the EMWM

**EPISCOPAL MISSIONS OF WESTERN MASSACHUSETTS
BOARD OF DIRECTORS
CERTIFICATE OF VOTE**

The undersigned duly elected Officer of Episcopal Missions of Western Massachusetts (the "Corporation") does hereby certify that at a duly called meeting of the Board of Directors of the Corporation held on November __, 2018, at which a quorum was at all times present and voting, the following votes were adopted:

VOTED: To approve the sale of the property located at 1438 Massachusetts Avenue, North Adams, Massachusetts, known as St. Andrew's Church, for a gross sales price of not less than \$70,000.

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

I further certify that the duly elected President, Treasurer and Assistant Treasurer of the Corporation are, respectively, the Rt. Rev. Douglas J. Fisher, Wayne Gass, and Steven P. Abdow; and

I further certify that as of the date hereof, said votes are unchanged and remain in full force and effect.

Executed as a sealed instrument under the penalties of perjury, this _____th day of November, 2018.

Signature _____
Print Name _____
Office _____
Episcopal Missions of Western Massachusetts

COMMONWEALTH OF MASSACHUSETTS

Hampden, ss.

November __, 2018

On this _____th day of November, 2018, before me, the undersigned Notary Public, personally appeared _____, proved to me through satisfactory evidence of identification, which was personal knowledge, to be the person whose name is signed on the preceding or attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose.

, Notary Public
My commission expires:

Notes on the September 2018 YTD Income Statement of the Administrative Offices of the Diocese of Western MA

Summary

The financial operation has been running smoothly. Our revenues are higher than expected, and our expenses are a little higher than expected, and the end result is our surplus/deficit line is \$75K better than forecasted through three quarters.

Revenues

- Revenues for the year are \$96,000 ahead of the budgeted amount of \$2.04 million.
- Income from the Assessment for common ministry is right on target, as is income from investments.
- We took an additional draw from invested funds of \$100,000 for Walking Together. This money is the \$100,000 diocesan match of the Mission Enterprise Zone grant from The Episcopal Church. That is the only meaningful variance under revenues.

Bishop's Ministry

- We are over budget in this category by \$23K on a budget to date of \$345K.
- We incurred unbudgeted expenses of \$10,000 for the visit of Bishop Cyril from the Diocese of Mampong.
- Medical insurance expense for lay employees is \$8000 over budget. We did not anticipate this extra expense when the budget was made.

Mission with Congregations

- In total, this area of the budget is \$51,000 under our projection of \$422K.
- \$19K of that surplus is in the line for Ministry Development Initiative grants. \$61,000 of that \$80K budget was distributed this year.
- Special Assistance to Congregations is \$7500 over budget. This was related to an expense to help All Saints Worcester on an expense that we required they take on relating to a serious financial issue in the parish.
- \$26K of the surplus is for Christian Formation program spending that was budgeted but not spent. \$8K is Youth Ministry program money that has not been spent. Some of this budget money will be used in December.
- \$13,000 that had been budgeted for Stewardship formation will not be spent in 2018. There had been a diocesan wide event planned that was postponed until 2019.

Leadership Development for the Baptized

- This area of the budget is under projection by \$8000 on a budget of \$192K.

- Parish leadership day cost \$3000 less than expected, and we've incurred minimal expenses for seminarian assistance which was budgeted at \$10K.
- We are over budget by \$6000 on clergy conference expenses but that is a timing thing.

Mission with the Larger Church/World

- This category shows expenses exceeding a budget of \$525,000 by \$16,000.
- We are under budget on the Global Mission line by \$16000 due to timing. That money usually gets distributed by year end.
- We've spent \$23K above the budget of \$62K on our Veteran's Ministry, Building Bridges. The budget for this work increased since the budget was set in late 2017. This ministry is growing and we are successfully fundraising to make up for the unbudgeted expenses.
- Walking Together is \$6000 over budget thus far.
- The budgets for Building Bridges and Walking Together will be accounted for in the new charitable entity that the diocese will launch in early 2019.

Governance

- This is a new category with an annual budget of \$200,000. The cost of being a Diocese in The Episcopal Church.
- Through three quarters this category is on budget.
- We are under budget by \$22K for retiree benefits and over budget by the same amount on Title IV Disciplinary Committee work.

Administration and Finance

- This area of the budget is over by \$22K over the budget of \$323K.
- We are over budget by \$8000 for interest payments on our line of credit and insurance expenses.
- We are over budget by \$5000 on computer and networking upgrades.
- We are over budget by \$5000 towards increased staffing

Fundraising and Development

- This category is temporary until we create the new entity in 2019. We have booked an unbudgeted expense of \$10,000 for consulting work in 2018.

Agency Function

- Expenses YTD are \$10,000 over budget. The overage is due to increased personnel expense as we have a new administrative assistant on staff getting trained to take over payroll administration.

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
2018 Summary Statement as of September 30, 2018

01 - Operations Unrestricted

REVENUES	1st Qtr 2018	2nd Qtr 2018	3rd Qtr 2018	YTD Actual as of 9/30/2018	2018 Budget as of 9/30/2018	Variance YTD to Budget YTD	2018 Annual Budget	Actual YTD % of Annual Budget
Assessment for Common Ministry	\$281,214	\$280,977	\$281,477	\$843,668	\$839,178	\$4,490	\$1,118,904	75%
Use of Investment - actual distribution received at end of qtr	\$350,250	\$349,015	\$348,278	\$1,047,543	\$1,047,778	(\$235)	\$1,397,037	75%
Other Investment Income (Additional Draws)	\$0	\$19,192	\$80,808	\$100,000	\$38,782	\$61,218	\$51,710	193%
Program Income	\$7,462	\$30,658	\$3,269	\$41,389	\$33,375	\$8,014	\$61,000	68%
Other Income and Gifts	\$37,268	\$7,557	\$10,383	\$55,208	\$39,540	\$15,668	\$42,720	129%
Internal Grant Funding	\$14,125	\$19,126	\$14,333	\$47,585	\$40,500	\$7,085	\$54,000	
Interest Income	\$54	\$81	\$109	\$245	\$450	(\$205)	\$600	41%
TOTAL REVENUES	\$690,374	\$706,606	\$738,658	\$2,135,637	\$2,039,603	\$96,034	\$2,725,971	78%
EXPENSES								
BISHOP's MINISTRY	\$118,295	\$134,579	\$115,453	\$368,327	\$345,013	\$23,314	\$452,851	81%
CONGREGATIONAL DEVELOPMENT: for Congregations	\$123,012	\$153,766	\$94,406	\$371,184	\$422,453	(\$51,269)	\$516,057	72%
LEADERSHIP DEVELOPMENT: for Clergy and Lay Leaders	\$58,159	\$74,035	\$51,172	\$183,366	\$191,523	(\$8,157)	\$255,564	72%
MISSION IN THE WORLD	\$183,875	\$183,185	\$173,680	\$540,741	\$525,159	\$15,582	\$697,741	77%
GOVERNANCE	\$52,423	\$29,057	\$51,331	\$132,811	\$132,861	(\$50)	\$201,651	66%
ADMINISTRATION & FINANCE: Support of Diocesan Operations	\$107,547	\$109,544	\$127,920	\$345,011	\$323,345	\$21,666	\$424,267	81%
FUNDRAISING DEVELOPMENT	\$0	\$100	\$10,204	\$10,304	\$0	\$10,304	\$0	#DIV/0!
DIOCESAN AGENCY: Agency functions provided to Congregations	\$47,636	\$46,917	\$48,277	\$142,829	\$132,555	\$10,274	\$176,154	81%
TOTAL EXPENSES	\$690,947	\$731,183	\$672,443	\$2,094,573	\$2,072,908	\$21,665	\$2,724,285	77%
NET SURPLUS/(DEFICIT)	(\$573)	(\$24,577)	\$66,215	\$41,065	(\$33,305)	\$74,369	\$1,686	2436%

The Episcopal Diocese of Western Massachusetts

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

YTD SEP 2018 LEVEL 3 (Ops-Agency only) (Summary 2018 VCO)

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2018	2018 Budget as of 9/30/2018	Variance YTD to Budget YTD	2018 Annual Budget	% of ANNUAL BUDGET USED
01 - Operations Unrestricted															
REVENUES															
Assessment for Common Ministry															
01-4000-99	Common Ministry - Parishes and Missions														
999 - Default		\$93,896.00	\$93,659.00	\$93,659.00	\$93,659.00	\$93,659.00	\$93,659.00	\$94,159.00	\$93,659.00	\$93,659.00	\$843,668.00	\$839,178.00	\$4,490.00	\$1,118,904.00	75.4%
Total Assessment for Common Ministry		\$93,896.00	\$93,659.00	\$93,659.00	\$93,659.00	\$93,659.00	\$93,659.00	\$94,159.00	\$93,659.00	\$93,659.00	\$843,668.00	\$839,178.00	\$4,490.00	\$1,118,904.00	75.4%
Use of Investment - Trustees															
01-5100-99	Use of Investment - Spending Rule														
999 - Default		\$0.00	\$0.00	\$350,250.06	\$0.00	\$0.00	\$349,015.41	\$0.00	\$0.00	\$348,277.65	\$1,047,543.12	\$1,047,777.75	(\$234.63)	\$1,397,037.00	75.0%
01-5200-50	Use of Investment - Additional Draw														
059 - Walking Together Ministry		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,192.03	\$10,622.71	\$0.00	\$70,185.26	\$100,000.00	\$38,782.49	\$61,217.51	\$51,710.00	193.4%
Total Use of Investment - Trustees		\$0.00	\$0.00	\$350,250.06	\$0.00	\$0.00	\$368,207.44	\$10,622.71	\$0.00	\$418,462.91	\$1,147,543.12	\$1,086,560.24	\$60,982.88	\$1,448,747.00	79.2%
Program Income															
01-4500-20	Program Income														
270 - Communications		\$60.00	\$30.00	\$0.00	\$10.00	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115.00	\$0.00	\$115.00	\$0.00	0.0%
01-4500-25	Program Income														
252 - Diocesan Convention		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00	\$0.00	\$25.00	\$18,000.00	0.1%
01-4500-30	Program Income														
315 - Youth Ministry		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	(\$8,000.00)	\$8,000.00	0.0%
324 - Christian Formation Missione		\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$400.00	\$0.00	\$400.00	\$0.00	0.0%
326 - Safe Church Training & Preve		\$0.00	\$555.00	\$25.00	\$0.00	\$105.00	\$345.00	\$0.00	\$0.00	\$25.00	\$1,055.00	\$2,999.98	(\$1,944.98)	\$4,000.00	26.4%
355 - Latino Ministries		\$0.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$5,500.00	\$0.00	0.0%
01-4500-40	Program Income														
103 - Parish Leadership Developmen		\$0.00	\$0.00	\$2,865.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,865.00	\$3,000.00	(\$135.00)	\$3,000.00	95.5%
124 - Clergy Conferences		\$0.00	\$0.00	\$0.00	\$0.00	\$9,475.62	\$0.00	\$0.00	\$0.00	\$0.00	\$9,475.62	\$3,250.00	\$6,225.62	\$6,500.00	145.8%
130 - Diaconate Formation		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,334.00	\$0.00	\$0.00	\$0.00	\$1,334.00	\$1,125.00	\$209.00	\$1,500.00	88.9%
01-4500-50	Program Income														
050 - Veteran's Ministry		\$400.00	\$650.00	\$471.00	\$300.00	\$700.00	\$450.00	\$300.00	\$355.00	\$150.00	\$3,776.00	\$0.00	\$3,776.00	\$0.00	0.0%
059 - Walking Together Ministry		\$768.84	\$1,293.34	\$343.84	\$393.84	\$1,110.54	\$10,718.84	\$1,508.54	\$361.84	\$343.84	\$16,843.46	\$14,999.99	\$1,843.47	\$20,000.00	84.2%
Total Program Income		\$1,228.84	\$2,528.34	\$3,704.84	\$6,203.84	\$11,606.16	\$12,847.84	\$1,808.54	\$916.84	\$543.84	\$41,389.08	\$33,374.97	\$8,014.11	\$61,000.00	67.9%
Internal Grant Funding															
01-4610-20	Internal Grant Funding														
225 - Special Diocesan Events		\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$5,209.25	\$208.37	\$208.37	\$416.74	\$7,084.58	\$0.00	\$7,084.58	\$0.00	0.0%
01-4610-50	Internal Grant Funding														
037 - Creation Care		\$0.00	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$13,500.00	\$13,500.00	\$0.00	\$18,000.00	75.0%
050 - Veteran's Ministry		\$0.00	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00	\$0.00	\$36,000.00	75.0%
Total Internal Grants Funding		\$208.37	\$13,708.37	\$208.37	\$13,708.37	\$208.37	\$5,209.25	\$13,708.37	\$208.37	\$416.74	\$47,584.58	\$40,500.00	\$7,084.58	\$54,000.00	88.1%
Other Income and Gifts															
01-4100-99	Bequests & Estate Gifts														

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD SEP 2018 LEVEL 3 (Ops-Agency only) (Summary 2018 VCO)

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2018	2018 Budget as of 9/30/2018	Variance YTD to Budget YTD	2018 Annual Budget	% of ANNUAL BUDGET USED
999 - Default		\$0.00	\$2,042.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$7,042.64	\$0.00	\$7,042.64	\$0.00	0.0%
01-4200-99	Other Income and Gifts														
999 - Default		\$2,250.00	\$3,412.00	\$35.00	\$2,005.43	\$16.32	\$263.50	\$150.00	\$2,833.23	\$0.00	\$10,965.48	\$0.00	\$10,965.48	\$0.00	0.0%
01-4600-30	Other Grants														
355 - Latino Ministries		\$10,312.35	\$10,312.35	\$6,503.88	\$2,871.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	100.0%
01-4700-10	Accounting Services														
499 - Finance Personnel Expense		\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$720.00	\$980.24	(\$260.24)	\$1,307.00	55.1%
01-4700-30	Accounting Services														
399 - CongDev Canon Personnel		\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$3,240.00	\$4,304.98	(\$1,064.98)	\$5,740.00	56.4%
01-4700-40	Accounting Services														
199 - LeadershipDev Canon Personne		\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$3,240.00	\$4,254.75	(\$1,014.75)	\$5,673.00	57.1%
Total Other Income and Gifts		\$13,362.35	\$16,566.99	\$7,338.88	\$5,676.85	\$816.32	\$1,063.50	\$950.00	\$8,633.23	\$800.00	\$55,208.12	\$39,539.97	\$15,668.15	\$42,720.00	129.2%
Interest Income															
01-4300-99	Interest Income														
999 - Default		\$18.49	\$22.14	\$13.62	\$7.40	\$28.57	\$45.26	\$54.55	\$33.23	\$21.29	\$244.55	\$450.00	(\$205.45)	\$600.00	40.8%
Total Interest Income		\$18.49	\$22.14	\$13.62	\$7.40	\$28.57	\$45.26	\$54.55	\$33.23	\$21.29	\$244.55	\$450.00	(\$205.45)	\$600.00	40.8%
TOTAL REVENUES		\$108,714.05	\$126,484.84	\$455,174.77	\$119,255.46	\$106,318.42	\$481,032.29	\$121,303.17	\$103,450.67	\$513,903.78	\$2,135,637.45	\$2,039,603.18	\$96,034.27	\$2,725,971.00	78.3%
EXPENSES															
BISHOP'S MINISTRY: Programs															
PROGRAMS															
203 - Special Clergy Gatherings		\$0.00	\$0.00	\$627.00	\$0.00	\$2,046.96	\$40.73	\$0.00	\$49.56	\$480.19	\$3,244.44	\$0.00	\$3,244.44	\$0.00	0.0%
225 - Special Diocesan Events		\$429.78	\$0.00	\$1,676.60	\$8,878.80	\$662.58	\$0.00	\$0.00	\$0.00	\$0.00	\$11,647.76	\$0.00	\$11,647.76	\$0.00	0.0%
227 - Social Justice		\$0.00	\$0.00	\$780.17	\$799.43	\$0.00	\$251.25	\$0.00	\$0.00	\$0.00	\$1,830.85	\$2,812.44	(\$981.59)	\$3,750.00	48.8%
270 - Communications		\$14,091.74	\$8,101.32	\$8,621.21	\$10,382.20	\$14,117.07	\$8,331.54	\$8,233.37	\$8,101.32	\$14,805.96	\$94,785.73	\$92,407.21	\$2,378.52	\$117,043.00	81.0%
275 - Bishop Wanderings		\$0.00	\$0.00	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	\$2,249.97	(\$2,247.97)	\$3,000.00	0.1%
Total PROGRAMS		\$14,521.52	\$8,101.32	\$11,706.98	\$20,060.43	\$16,826.61	\$8,623.52	\$8,233.37	\$8,150.88	\$15,286.15	\$111,510.78	\$97,469.62	\$14,041.16	\$123,793.00	90.1%
PERSONNEL EXPENSES															
291 - Bishop Business Expenses		\$2,301.76	\$1,249.39	\$2,566.27	\$4,316.38	\$5,143.79	\$2,325.00	\$5,428.63	\$1,249.65	\$1,855.39	\$26,436.26	\$23,323.43	\$3,112.83	\$30,098.00	87.8%
299 - Bishop Personnel Expenses		\$25,643.69	\$26,467.97	\$25,735.68	\$25,795.68	\$25,752.20	\$25,735.67	\$25,735.68	\$25,735.69	\$23,777.75	\$230,380.01	\$224,219.86	\$6,160.15	\$298,960.00	77.1%
Total PERSONNEL EXPENSES		\$27,945.45	\$27,717.36	\$28,301.95	\$30,112.06	\$30,895.99	\$28,060.67	\$31,164.31	\$26,985.34	\$25,633.14	\$256,816.27	\$247,543.29	\$9,272.98	\$329,058.00	78.0%
Total BISHOP'S MINISTRY: Programs		\$42,466.97	\$35,818.68	\$40,008.93	\$50,172.49	\$47,722.60	\$36,684.19	\$39,397.68	\$35,136.22	\$40,919.29	\$368,327.05	\$345,012.91	\$23,314.14	\$452,851.00	81.3%
CONGREGATIONAL DEVELOPMENT: Mission with Congregations															
GRANTS and SCHOLARSHIPS															
302 - Clergy Children Educationa		\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$1,500.00	\$750.00	\$6,000.00	\$4,500.00	\$1,500.00	\$6,000.00	100.0%
312 - Deanery Programs		\$0.00	\$0.00	\$0.00	\$256.85	\$0.00	\$474.65	\$0.00	\$120.49	\$0.00	\$851.99	\$1,949.99	(\$1,098.00)	\$2,600.00	32.8%
313 - Ministry Development Initiat		\$500.00	\$0.00	\$0.00	\$51,975.00	\$8,290.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,765.00	\$80,000.00	(\$19,235.00)	\$80,000.00	76.0%

The Episcopal Diocese of Western Massachusetts

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

YTD SEP 2018 LEVEL 3 (Ops-Agency only) (Summary 2018 VCO)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2018	2018 Budget as of 9/30/2018	Variance YTD to Budget YTD	2018 Annual Budget	% of ANNUAL BUDGET USED
314 - Bement/Waterfield Edu. Grant	\$16,264.50	\$1,890.00	\$430.00	\$0.00	\$3,030.00	\$600.00	\$6,700.00	\$10,075.00	\$1,000.00	\$39,989.50	\$33,807.08	\$6,182.42	\$42,500.00	94.1%
322 - Continuing Education Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$566.00	\$1,000.00	\$0.00	\$0.00	\$1,566.00	\$2,999.98	(\$1,433.98)	\$4,000.00	39.2%
328 - Sabbatical Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$3,128.39	\$1,332.00	\$0.00	\$0.00	\$6,960.39	\$3,928.56	\$3,031.83	\$5,000.00	139.2%
Total GRANTS and SCHOLARSHIPS	\$19,764.50	\$1,890.00	\$430.00	\$52,231.85	\$13,820.00	\$4,769.04	\$9,782.00	\$11,695.49	\$1,750.00	\$116,132.88	\$127,185.61	(\$11,052.73)	\$140,100.00	82.9%
OPERATIONAL EXPENSES														
301 - Spec. Assist. Congreg.	\$0.00	\$0.00	\$0.00	\$0.00	\$7,087.50	\$2,600.00	\$220.21	\$0.00	\$1,375.00	\$11,282.71	\$3,749.99	\$7,532.72	\$5,000.00	225.7%
315 - Youth Ministry	\$1,589.46	\$1,589.46	\$1,589.46	\$2,089.46	\$2,820.16	\$1,760.84	\$1,589.46	\$1,589.46	\$1,589.46	\$16,207.22	\$24,700.06	(\$8,492.84)	\$32,934.00	49.2%
320 - Stewardship	\$1,269.00	\$19.00	\$19.00	\$19.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$1,726.00	\$14,700.00	(\$12,974.00)	\$14,700.00	11.7%
324 - Christian Formation Missione	\$2,368.10	\$2,453.59	\$3,795.12	\$2,697.69	\$4,676.54	\$3,295.22	\$2,864.98	\$2,411.91	\$3,611.17	\$28,174.32	\$49,569.90	(\$21,395.58)	\$65,760.00	42.8%
326 - Safe Church Training & Preve	\$783.85	\$0.00	\$1,089.49	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$750.67	\$2,924.01	\$3,337.48	(\$413.47)	\$4,450.00	65.7%
329 - Transition Ministry	\$300.00	\$260.91	\$1,498.74	\$168.41	\$225.57	\$304.59	(\$245.95)	\$96.04	\$1,384.20	\$3,992.51	\$4,562.50	(\$569.99)	\$4,750.00	84.1%
355 - Latino Ministries	\$10,312.35	\$10,312.35	\$10,312.35	\$668.45	\$324.21	\$120.19	\$303.97	\$134.87	\$65.93	\$32,554.67	\$38,999.97	(\$6,445.30)	\$42,000.00	77.5%
TOTAL CONGREGATIONAL EXPENSES	\$16,622.76	\$14,635.31	\$18,304.16	\$5,643.01	\$15,133.98	\$8,380.84	\$4,732.67	\$4,232.28	\$9,176.43	\$96,861.44	\$139,619.90	(\$42,758.46)	\$169,594.00	57.1%
PERSONNEL EXPENSES														
391 - CongDev Canon Business Ex	\$531.16	\$470.50	\$375.93	\$1,248.91	\$947.37	\$1,578.69	\$1,248.18	\$355.61	\$1,354.92	\$8,111.27	\$8,444.74	(\$333.47)	\$10,093.00	80.4%
399 - CongDev Canon Personnel	\$16,662.52	\$16,662.53	\$16,662.53	\$16,662.53	\$16,687.33	\$16,662.53	\$16,662.54	\$16,662.52	\$16,753.41	\$150,078.44	\$147,202.39	\$2,876.05	\$196,270.00	76.5%
TOTAL PERSONNEL EXPENSES	\$17,193.68	\$17,133.03	\$17,038.46	\$17,911.44	\$17,634.70	\$18,241.22	\$17,910.72	\$17,018.13	\$18,108.33	\$158,189.71	\$155,647.13	\$2,542.58	\$206,363.00	76.7%
TOTAL CONGREGATIONAL DEV: Mission with Congregations	\$53,580.94	\$33,658.34	\$35,772.62	\$75,786.30	\$46,588.68	\$31,391.10	\$32,425.39	\$32,945.90	\$29,034.76	\$371,184.03	\$422,452.64	(\$51,268.61)	\$516,057.00	71.9%
LEADERSHIP DEVELOPMENT for Clergy and Lay														
OPERATIONAL EXPENSES														
103 - Parish Leadership Developmen	\$0.00	\$0.00	\$6,506.49	\$224.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,730.64	\$9,950.00	(\$3,219.36)	\$9,950.00	67.6%
120 - Comm. on Ministry	\$1,000.00	\$13.00	\$0.00	\$3.88	\$108.10	\$289.17	\$701.53	\$0.00	\$683.88	\$2,799.56	\$3,374.97	(\$575.41)	\$4,500.00	62.2%
121 - Seminarian Assistance	\$452.00	\$0.00	\$0.00	\$0.00	\$405.00	\$0.00	\$700.00	\$0.00	\$0.00	\$1,557.00	\$9,374.99	(\$7,817.99)	\$12,500.00	12.5%
124 - Clergy Conferences	\$0.00	\$233.23	\$838.34	\$0.00	\$14,704.67	\$122.19	\$0.00	\$0.00	\$989.61	\$16,888.04	\$10,799.96	\$6,088.08	\$20,900.00	80.8%
127 - Fresh Start Program	\$0.00	\$271.38	\$199.04	\$33.79	\$0.00	\$89.06	\$0.00	\$0.00	\$1,647.47	\$2,240.74	\$3,950.00	(\$1,709.26)	\$3,950.00	56.7%
128 - Strategic Leadership Dvlpmn	\$0.00	\$0.00	\$0.00	\$2,264.52	\$356.89	\$0.00	\$0.00	\$0.00	\$0.00	\$2,621.41	\$4,874.99	(\$2,253.58)	\$6,500.00	40.3%
129 - Education for Ministry	\$300.00	\$0.00	\$0.00	\$0.00	\$175.00	\$2,100.00	\$0.00	\$0.00	\$374.69	\$2,949.69	\$3,799.99	(\$850.30)	\$4,900.00	60.2%
130 - Diaconate Formation	\$0.00	\$825.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$925.60	\$2,700.00	(\$1,774.40)	\$3,600.00	25.7%
160 - David Allen Seminars	\$0.00	\$0.00	\$0.00	\$2,119.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,119.45	\$0.00	\$2,119.45	\$0.00	0.0%
TOTAL OPERATIONAL EXPENSES	\$1,752.00	\$1,343.21	\$7,543.87	\$4,645.79	\$15,749.66	\$2,600.42	\$1,401.53	\$100.00	\$3,695.65	\$38,832.13	\$48,824.90	(\$9,992.77)	\$66,800.00	58.1%
PERSONNEL EXPENSES														
191 - LeadershipDev Canon Busines	\$702.05	\$646.29	\$1,224.37	\$5,435.32	\$130.39	\$501.06	\$147.69	\$98.70	\$688.71	\$9,574.58	\$9,449.21	\$125.37	\$11,099.00	86.3%
199 - LeadershipDev Canon Personne	\$14,982.50	\$14,982.51	\$14,982.51	\$14,982.51	\$15,007.32	\$14,982.52	\$14,982.52	\$14,982.50	\$15,073.40	\$134,958.29	\$133,248.65	\$1,709.64	\$177,665.00	76.0%
TOTAL PERSONNEL EXPENSES	\$15,684.55	\$15,628.80	\$16,206.88	\$20,417.83	\$15,137.71	\$15,483.58	\$15,130.21	\$15,081.20	\$15,762.11	\$144,532.87	\$142,697.86	\$1,835.01	\$188,764.00	76.6%
TOTAL LEADERSHIP DEVELOPMENT	\$17,436.55	\$16,972.01	\$23,750.75	\$25,063.62	\$30,887.37	\$18,084.00	\$16,531.74	\$15,181.20	\$19,457.76	\$183,365.00	\$191,522.76	(\$8,157.76)	\$255,564.00	71.7%
MISSION IN THE WORLD														
OPERATIONAL EXPENSES														

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	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2018	2018 Budget as of 9/30/2018	Variance YTD to Budget YTD	2018 Annual Budget	% of ANNUAL BUDGET USED
001 - Nat'l Church Apportionmen	\$28,569.25	\$28,569.25	\$28,569.25	\$28,569.25	\$28,569.25	\$28,569.25	\$28,569.25	\$28,569.25	\$28,569.25	\$257,123.25	\$257,123.25	\$0.00	\$342,831.00	75.0%
011 - Lambeth Conference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,499.99	(\$1,499.99)	\$2,000.00	0.0%
012 - Province of N.E.	\$812.42	\$812.42	\$812.42	\$812.42	\$3,312.42	\$812.42	\$812.42	\$812.42	\$812.42	\$9,811.78	\$7,311.74	\$2,500.04	\$9,749.00	100.6%
020 - Ecumenical Officer	\$0.00	\$0.00	\$0.00	\$1,669.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,669.03	\$2,250.00	(\$580.97)	\$2,250.00	74.2%
021 - Interfaith Council	\$300.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	\$300.00	\$50.00	\$300.00	116.7%
026 - Mass Council of Churches	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$11,250.00	\$11,250.00	\$0.00	\$15,000.00	75.0%
028 - Berkshire Organizing Projec	\$625.00	\$0.00	\$0.00	\$625.00	\$0.00	\$0.00	\$625.00	\$0.00	\$0.00	\$1,875.00	\$1,875.00	\$0.00	\$2,500.00	75.0%
029 - Cathedral of The Beloved	\$11,587.73	\$6,587.73	\$6,587.72	\$6,587.73	\$6,587.73	\$6,587.73	\$6,587.73	\$6,587.73	\$6,587.73	\$64,289.56	\$66,675.08	(\$2,385.52)	\$87,279.00	73.7%
030 - Global Mission	\$500.00	\$0.00	\$0.00	\$1,540.28	\$119.69	\$1,500.00	\$0.00	\$0.00	\$0.00	\$3,659.97	\$18,749.98	(\$15,090.01)	\$25,000.00	14.6%
033 - Anglican Communion Partner	\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$416.74	\$2,083.70	\$1,874.98	\$208.72	\$2,500.00	83.3%
035 - Millenium Development Goal	\$0.00	\$0.00	\$4,718.00	\$0.00	\$0.00	\$4,718.00	\$0.00	\$0.00	\$4,718.00	\$14,154.00	\$14,154.00	\$0.00	\$18,872.00	75.0%
037 - Creation Care	\$3,244.65	\$3,285.54	\$3,085.04	\$2,637.78	\$2,349.06	\$4,250.09	\$2,770.08	\$2,637.78	\$2,637.78	\$26,897.80	\$26,465.96	\$431.84	\$35,288.00	76.2%
050 - Veteran's Ministry	\$8,247.60	\$9,566.12	\$13,756.84	\$9,690.32	\$9,929.80	\$8,465.86	\$8,302.64	\$8,913.00	\$8,159.30	\$85,031.48	\$61,847.15	\$23,184.33	\$82,463.00	103.1%
059 - Walking Together Ministry	\$6,116.08	\$5,979.51	\$7,167.46	\$6,891.89	\$7,063.40	\$6,901.87	\$7,130.20	\$6,811.81	\$8,483.10	\$62,545.32	\$53,781.63	\$8,763.69	\$71,709.00	87.2%
Total OPERATIONAL EXPENSES	\$61,461.10	\$56,258.94	\$66,155.10	\$60,532.07	\$59,389.72	\$63,263.59	\$56,255.69	\$55,790.36	\$61,634.32	\$540,740.89	\$525,158.76	\$15,582.13	\$697,741.00	77.5%
Total MISSION IN THE WORLD	\$61,461.10	\$56,258.94	\$66,155.10	\$60,532.07	\$59,389.72	\$63,263.59	\$56,255.69	\$55,790.36	\$61,634.32	\$540,740.89	\$525,158.76	\$15,582.13	\$697,741.00	77.5%
GOVERNANCE														
OPERATIONAL EXPENSES														
250 - Chancellor's Expenses	\$3,579.57	\$3,500.00	\$3,500.00	\$4,912.00	\$0.00	\$7,000.00	\$3,500.00	\$3,500.00	\$8,610.00	\$38,101.57	\$34,750.00	\$3,351.57	\$45,250.00	84.2%
252 - Diocesan Convention	\$759.95	\$759.95	\$759.95	\$759.95	\$759.95	\$858.45	\$759.95	\$759.95	\$1,093.95	\$7,272.05	\$7,098.72	\$173.33	\$42,465.00	17.1%
253 - Diocesan Council	\$1,250.00	\$164.86	\$160.00	\$17.66	\$0.00	\$217.00	\$15.92	\$0.00	\$0.00	\$1,825.44	\$1,109.99	\$715.45	\$1,400.00	130.4%
254 - General Convention	\$0.00	\$0.00	\$0.00	\$0.00	(\$556.00)	\$0.00	\$15,717.45	(\$558.40)	\$0.00	\$14,603.05	\$15,000.00	(\$396.95)	\$15,000.00	97.4%
255 - House of Bishops	\$0.00	\$100.00	\$2,135.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,235.37	\$7,000.00	(\$4,764.63)	\$7,000.00	31.9%
256 - Retired Clergy Benefits	\$2,401.25	\$2,666.25	\$2,666.25	\$2,666.25	\$2,666.25	\$2,666.25	\$2,666.25	\$2,666.25	\$2,666.25	\$23,731.25	\$28,373.99	(\$4,642.74)	\$37,832.00	62.7%
257 - Retired Lay Benefits	\$2,278.45	\$2,278.45	\$2,278.45	\$2,278.45	\$2,278.45	\$2,278.45	\$2,278.45	\$2,278.45	\$2,278.45	\$20,506.05	\$37,652.99	(\$17,146.94)	\$50,204.00	40.8%
258 - Standing Committee	\$0.00	\$0.00	\$16.46	\$0.00	\$0.00	\$11.78	\$0.00	\$0.00	\$22.85	\$51.09	\$374.99	(\$323.90)	\$500.00	10.2%
259 - Title IV Disciplinary Committe	\$4,425.00	\$5,395.00	\$11,348.00	\$242.06	\$0.00	\$0.00	\$0.00	\$0.00	\$3,075.00	\$24,485.06	\$1,499.99	\$22,985.07	\$2,000.00	1,224.3%
TOTAL OPERATIONAL EXPENSES	\$14,694.22	\$14,864.51	\$22,864.48	\$10,876.37	\$5,148.65	\$13,031.93	\$24,938.02	\$8,646.25	\$17,746.50	\$132,810.93	\$132,860.67	(\$49.74)	\$201,651.00	65.9%
TOTAL GOVERNANCE	\$14,694.22	\$14,864.51	\$22,864.48	\$10,876.37	\$5,148.65	\$13,031.93	\$24,938.02	\$8,646.25	\$17,746.50	\$132,810.93	\$132,860.67	(\$49.74)	\$201,651.00	65.9%
DIOCESAN FINANCE & ADMINISTRATION EXPENSES														
ARCHIVE EXPENSES														
450 - Archives	\$570.08	\$525.08	\$525.06	\$525.06	\$525.06	\$626.11	\$525.07	\$525.07	\$525.06	\$4,871.65	\$5,218.12	(\$346.47)	\$6,931.00	70.3%
Total ARCHIVE EXPENSES	\$570.08	\$525.08	\$525.06	\$525.06	\$525.06	\$626.11	\$525.07	\$525.07	\$525.06	\$4,871.65	\$5,218.12	(\$346.47)	\$6,931.00	70.3%
OPERATIONAL EXPENSES														
400 - General Operation Expense	\$1,829.80	\$5,352.33	\$1,701.05	\$1,432.32	\$1,738.33	\$2,914.58	\$4,290.70	\$1,382.56	\$1,504.24	\$22,145.91	\$22,972.38	(\$826.47)	\$30,630.00	72.3%
420 - General Property Expenses	\$9,524.63	\$11,014.27	\$11,465.31	\$9,883.52	\$10,189.59	\$10,531.34	\$11,033.65	\$9,698.08	\$10,274.39	\$93,614.78	\$83,926.43	\$9,688.35	\$111,902.00	83.7%
430 - Financial Management Expense	\$1,853.32	\$1,040.54	\$1,097.92	\$3,508.02	\$2,261.55	\$1,856.76	\$1,989.45	\$1,189.34	\$1,162.62	\$15,959.52	\$7,574.99	\$8,384.53	\$10,100.00	158.0%
440 - Accounting Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$13,207.75	\$17,407.14	\$14,264.28	\$14,823.86	\$14,189.47	\$15,302.68	\$36,813.80	\$12,269.98	\$12,941.25	\$151,220.21	\$133,973.80	\$17,246.41	\$172,132.00	87.9%

The Episcopal Diocese of Western Massachusetts

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

YTD SEP 2018 LEVEL 3 (Ops-Agency only) (Summary 2018 VCO)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2018	2018 Budget as of 9/30/2018	Variance YTD to Budget YTD	2018 Annual Budget	% of ANNUAL BUDGET USED
PERSONNEL EXPENSES														
491 - Finance Business Expenses	\$870.47	\$587.64	\$692.31	\$695.73	\$1,133.16	\$1,083.07	\$781.87	\$191.21	\$1,488.89	\$7,524.35	\$7,446.19	\$78.16	\$9,595.00	78.4%
499 - Finance Personnel Expense	\$19,377.02	\$19,747.28	\$19,772.83	\$20,312.37	\$20,171.83	\$20,155.29	\$20,406.57	\$20,490.36	\$20,960.99	\$181,394.54	\$176,706.67	\$4,687.87	\$235,609.00	77.0%
TOTAL PERSONNEL EXPENSES	\$20,247.49	\$20,334.92	\$20,465.14	\$21,008.10	\$21,304.99	\$21,238.36	\$21,188.44	\$20,681.57	\$22,449.88	\$188,918.89	\$184,152.86	\$4,766.03	\$245,204.00	77.0%
TOTAL DIOCESAN FINANCE & ADMINISTRATION EXPENSES	\$34,025.32	\$38,267.14	\$35,254.48	\$36,357.02	\$36,019.52	\$37,167.15	\$58,527.31	\$33,476.62	\$35,916.19	\$345,010.75	\$323,344.78	\$21,665.97	\$424,267.00	81.3%
FUNDRAISING DEVELOPMENT														
OPERATIONAL EXPENSES														
840 - Fundraising Development	\$0.00	\$0.00	\$0.00	\$0.00	\$49.99	\$49.99	\$99.98	\$54.00	\$10,049.99	\$10,303.95	\$0.00	\$10,303.95	\$0.00	0.0%
Total OPERATIONAL EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$49.99	\$49.99	\$99.98	\$54.00	\$10,049.99	\$10,303.95	\$0.00	\$10,303.95	\$0.00	0.0%
Total FUNDRAISING DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$49.99	\$49.99	\$99.98	\$54.00	\$10,049.99	\$10,303.95	\$0.00	\$10,303.95	\$0.00	0.0%
DIOCESAN AGENCY EXPENSES FOR CONGREGATION SUPPORT														
OPERATIONAL EXPENSES														
700 - Agency Administrative Cost	\$1,147.70	\$908.19	\$2,596.65	\$808.85	\$802.50	\$792.77	\$827.76	\$792.29	\$828.89	\$9,505.60	\$8,100.47	\$1,405.13	\$10,214.00	93.1%
Total OPERATIONAL EXPENSES	\$1,147.70	\$908.19	\$2,596.65	\$808.85	\$802.50	\$792.77	\$827.76	\$792.29	\$828.89	\$9,505.60	\$8,100.47	\$1,405.13	\$10,214.00	93.1%
PERSONNEL EXPENSES														
791 - Agency Business Expenses	\$0.00	\$0.00	\$130.00	\$0.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$155.00	\$1,874.95	(\$1,719.95)	\$2,500.00	6.2%
799 - Agency Personnel Expenses	\$14,034.82	\$14,396.38	\$14,421.94	\$14,938.90	\$14,781.85	\$14,781.85	\$15,033.12	\$15,116.88	\$15,662.81	\$133,168.55	\$122,579.97	\$10,588.58	\$163,440.00	81.5%
Total PERSONNEL EXPENSES	\$14,034.82	\$14,396.38	\$14,551.94	\$14,938.90	\$14,786.85	\$14,786.85	\$15,038.12	\$15,121.88	\$15,667.81	\$133,323.55	\$124,454.92	\$8,868.63	\$165,940.00	80.3%
Total DIOCESAN AGENCY EXPENSES FOR CONGREGATION SUPPORT	\$15,182.52	\$15,304.57	\$17,148.59	\$15,747.75	\$15,589.35	\$15,579.62	\$15,865.88	\$15,914.17	\$16,496.70	\$142,829.15	\$132,555.39	\$10,273.76	\$176,154.00	81.1%
TOTAL EXPENSES	\$238,847.62	\$211,144.19	\$240,954.95	\$274,535.62	\$241,395.88	\$215,251.57	\$244,041.69	\$197,144.72	\$231,255.51	\$2,094,571.75	\$2,072,907.91	\$21,663.84	\$2,724,285.00	76.9%
NET SURPLUS/(DEFICIT)														
001 - Nat'l Church Apportionment	(\$28,569.25)	(\$28,569.25)	(\$28,569.25)	(\$28,569.25)	(\$28,569.25)	(\$28,569.25)	(\$28,569.25)	(\$28,569.25)	(\$28,569.25)	(\$257,123.25)	(\$257,123.25)	\$0.00	(\$342,831.00)	75.0%
011 - Lambeth Conference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,499.99)	\$1,499.99	(\$2,000.00)	0.0%
012 - Province of N.E.	(\$812.42)	(\$812.42)	(\$812.42)	(\$812.42)	(\$3,312.42)	(\$812.42)	(\$812.42)	(\$812.42)	(\$812.42)	(\$9,811.78)	(\$7,311.74)	(\$2,500.04)	(\$9,749.00)	100.6%
020 - Ecumenical Officer	\$0.00	\$0.00	\$0.00	(\$1,669.03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,669.03)	(\$2,250.00)	\$580.97	(\$2,250.00)	74.2%
021 - Interfaith Council	(\$300.00)	\$0.00	\$0.00	(\$50.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$350.00)	(\$300.00)	(\$50.00)	(\$300.00)	116.7%
026 - Mass Council of Churches	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	(\$11,250.00)	(\$11,250.00)	\$0.00	(\$15,000.00)	75.0%
028 - Berkshire Organizing Project	(\$625.00)	\$0.00	\$0.00	(\$625.00)	\$0.00	\$0.00	(\$625.00)	\$0.00	\$0.00	(\$1,875.00)	(\$1,875.00)	\$0.00	(\$2,500.00)	75.0%
029 - Cathedral of The Beloved	(\$11,587.73)	(\$6,587.73)	(\$6,587.72)	(\$6,587.73)	(\$6,587.73)	(\$6,587.73)	(\$6,587.73)	(\$6,587.73)	(\$6,587.73)	(\$64,289.56)	(\$66,675.08)	\$2,385.52	(\$87,279.00)	73.7%
030 - Global Mission	(\$500.00)	\$0.00	\$0.00	(\$1,540.28)	(\$119.69)	(\$1,500.00)	\$0.00	\$0.00	\$0.00	(\$3,659.97)	(\$18,749.98)	\$15,090.01	(\$25,000.00)	14.6%
033 - Anglican Communion Partners	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$416.74)	(\$2,083.70)	(\$1,874.98)	(\$208.72)	(\$2,500.00)	83.3%
035 - Millenium Development Goals	\$0.00	\$0.00	(\$4,718.00)	\$0.00	\$0.00	(\$4,718.00)	\$0.00	\$0.00	(\$4,718.00)	(\$14,154.00)	(\$14,154.00)	\$0.00	(\$18,872.00)	75.0%
037 - Creation Care	(\$3,244.65)	\$1,214.46	(\$3,085.04)	\$1,862.22	(\$2,349.06)	(\$4,250.09)	\$1,729.92	(\$2,637.78)	(\$2,637.78)	(\$13,397.80)	(\$12,965.96)	(\$431.84)	(\$17,288.00)	77.5%
050 - Veteran's Ministry	(\$7,847.60)	\$83.88	(\$13,285.84)	(\$390.32)	(\$9,229.80)	(\$8,015.86)	\$997.36	(\$8,558.00)	(\$8,009.30)	(\$54,255.48)	(\$34,847.15)	(\$19,408.33)	(\$46,463.00)	116.8%

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD SEP 2018 LEVEL 3 (Ops-Agency only) (Summary 2018 VCO)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2018	2018 Budget as of 9/30/2018	Variance YTD to Budget YTD	2018 Annual Budget	% of ANNUAL BUDGET USED
059 - Walking Together Ministry	(\$5,347.24)	(\$4,686.17)	(\$6,823.62)	(\$6,498.05)	(\$5,952.86)	\$23,009.00	\$5,001.05	(\$6,449.97)	\$62,046.00	\$54,298.14	\$0.85	\$54,297.29	\$1.00	5,429,814.0%
103 - Parish Leadership Development Da	\$0.00	\$0.00	(\$3,641.49)	(\$224.15)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,865.64)	(\$6,950.00)	\$3,084.36	(\$6,950.00)	55.6%
120 - Comm. on Ministry	(\$1,000.00)	(\$13.00)	\$0.00	(\$3.88)	(\$108.10)	(\$289.17)	(\$701.53)	\$0.00	(\$683.88)	(\$2,799.56)	(\$3,374.97)	\$575.41	(\$4,500.00)	62.2%
121 - Seminarian Assistance	(\$452.00)	\$0.00	\$0.00	\$0.00	(\$405.00)	\$0.00	(\$700.00)	\$0.00	\$0.00	(\$1,557.00)	(\$9,374.99)	\$7,817.99	(\$12,500.00)	12.5%
124 - Clergy Conferences	\$0.00	(\$233.23)	(\$838.34)	\$0.00	(\$5,229.05)	(\$122.19)	\$0.00	\$0.00	(\$989.61)	(\$7,412.42)	(\$7,549.96)	\$137.54	(\$14,400.00)	51.5%
127 - Fresh Start Program	\$0.00	(\$271.38)	(\$199.04)	(\$33.79)	\$0.00	(\$89.06)	\$0.00	\$0.00	(\$1,647.47)	(\$2,240.74)	(\$3,950.00)	\$1,709.26	(\$3,950.00)	56.7%
128 - Strategic Leadership Dvlpmnt	\$0.00	\$0.00	\$0.00	(\$2,264.52)	(\$356.89)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,621.41)	(\$4,874.99)	\$2,253.58	(\$6,500.00)	40.3%
129 - Education for Ministry	(\$300.00)	\$0.00	\$0.00	\$0.00	(\$175.00)	(\$2,100.00)	\$0.00	\$0.00	(\$374.69)	(\$2,949.69)	(\$3,799.99)	\$850.30	(\$4,900.00)	60.2%
130 - Diaconate Formation	\$0.00	(\$825.60)	\$0.00	\$0.00	\$0.00	\$1,334.00	\$0.00	(\$100.00)	\$0.00	\$408.40	(\$1,575.00)	\$1,983.40	(\$2,100.00)	(19.4)%
160 - David Allen Seminars	\$0.00	\$0.00	\$0.00	(\$2,119.45)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,119.45)	\$0.00	(\$2,119.45)	\$0.00	0.0%
191 - LeadershipDev Canon Business Exp	(\$702.05)	(\$646.29)	(\$1,224.37)	(\$5,435.32)	(\$130.39)	(\$501.06)	(\$147.69)	(\$98.70)	(\$688.71)	(\$9,574.58)	(\$9,449.21)	(\$125.37)	(\$11,099.00)	86.3%
199 - LeadershipDev Canon Personnel E	(\$14,622.50)	(\$14,622.51)	(\$14,622.51)	(\$14,622.51)	(\$14,647.32)	(\$14,622.52)	(\$14,622.52)	(\$14,622.50)	(\$14,713.40)	(\$131,718.29)	(\$128,993.90)	(\$2,724.39)	(\$171,992.00)	76.6%
203 - Special Clergy Gatherings	\$0.00	\$0.00	(\$627.00)	\$0.00	(\$2,046.96)	(\$40.73)	\$0.00	(\$49.56)	(\$480.19)	(\$3,244.44)	\$0.00	(\$3,244.44)	\$0.00	0.0%
225 - Special Diocesan Events	(\$221.41)	\$208.37	(\$1,468.23)	(\$8,670.43)	(\$454.21)	\$5,209.25	\$208.37	\$208.37	\$416.74	(\$4,563.18)	\$0.00	(\$4,563.18)	\$0.00	0.0%
227 - Social Justice	\$0.00	\$0.00	(\$780.17)	(\$799.43)	\$0.00	(\$251.25)	\$0.00	\$0.00	\$0.00	(\$1,830.85)	(\$2,812.44)	\$981.59	(\$3,750.00)	48.8%
250 - Chancellor's Expenses	(\$3,579.57)	(\$3,500.00)	(\$3,500.00)	(\$4,912.00)	\$0.00	(\$7,000.00)	(\$3,500.00)	(\$3,500.00)	(\$8,610.00)	(\$38,101.57)	(\$34,750.00)	(\$3,351.57)	(\$45,250.00)	84.2%
252 - Diocesan Convention	(\$759.95)	(\$759.95)	(\$759.95)	(\$759.95)	(\$759.95)	(\$858.45)	(\$759.95)	(\$759.95)	(\$1,068.95)	(\$7,247.05)	(\$7,098.72)	(\$148.33)	(\$24,465.00)	29.6%
253 - Diocesan Council	(\$1,250.00)	(\$164.86)	(\$160.00)	(\$17.66)	\$0.00	(\$217.00)	(\$15.92)	\$0.00	\$0.00	(\$1,825.44)	(\$1,109.99)	(\$715.45)	(\$1,400.00)	130.4%
254 - General Convention	\$0.00	\$0.00	\$0.00	\$0.00	\$556.00	\$0.00	(\$15,717.45)	\$558.40	\$0.00	(\$14,603.05)	(\$15,000.00)	\$396.95	(\$15,000.00)	97.4%
255 - House of Bishops	\$0.00	(\$100.00)	(\$2,135.37)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,235.37)	(\$7,000.00)	\$4,764.63	(\$7,000.00)	31.9%
256 - Retired Clergy Benefits	(\$2,401.25)	(\$2,666.25)	(\$2,666.25)	(\$2,666.25)	(\$2,666.25)	(\$2,666.25)	(\$2,666.25)	(\$2,666.25)	(\$2,666.25)	(\$23,731.25)	(\$28,373.99)	\$4,642.74	(\$37,832.00)	62.7%
257 - Retired Lay Benefits	(\$2,278.45)	(\$2,278.45)	(\$2,278.45)	(\$2,278.45)	(\$2,278.45)	(\$2,278.45)	(\$2,278.45)	(\$2,278.45)	(\$2,278.45)	(\$20,506.05)	(\$37,652.99)	\$17,146.94	(\$50,204.00)	40.8%
258 - Standing Committee	\$0.00	\$0.00	(\$16.46)	\$0.00	\$0.00	(\$11.78)	\$0.00	\$0.00	(\$22.85)	(\$51.09)	(\$374.99)	\$323.90	(\$500.00)	10.2%
259 - Title IV Disciplinary Committee	(\$4,425.00)	(\$5,395.00)	(\$11,348.00)	(\$242.06)	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,075.00)	(\$24,485.06)	(\$1,499.99)	(\$22,985.07)	(\$2,000.00)	1,224.3%
270 - Communications	(\$14,031.74)	(\$8,071.32)	(\$8,621.21)	(\$10,372.20)	(\$14,102.07)	(\$8,331.54)	(\$8,233.37)	(\$8,101.32)	(\$14,805.96)	(\$94,670.73)	(\$92,407.21)	(\$2,263.52)	(\$117,043.00)	80.9%
275 - Bishop Wanderings	\$0.00	\$0.00	(\$2.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.00)	(\$2,249.97)	\$2,247.97	(\$3,000.00)	0.1%
291 - Bishop Business Expenses	(\$2,301.76)	(\$1,249.39)	(\$2,566.27)	(\$4,316.38)	(\$5,143.79)	(\$2,325.00)	(\$5,428.63)	(\$1,249.65)	(\$1,855.39)	(\$26,436.26)	(\$23,323.43)	(\$3,112.83)	(\$30,098.00)	87.8%
299 - Bishop Personnel Expenses	(\$25,643.69)	(\$26,467.97)	(\$25,735.68)	(\$25,795.68)	(\$25,752.20)	(\$25,735.67)	(\$25,735.68)	(\$25,735.69)	(\$23,777.75)	(\$230,380.01)	(\$224,219.86)	(\$6,160.15)	(\$298,960.00)	77.1%
301 - Spec. Assist. Congreg.	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,087.50)	(\$2,600.00)	(\$220.21)	\$0.00	(\$1,375.00)	(\$11,282.71)	(\$3,749.99)	(\$7,532.72)	(\$5,000.00)	225.7%
302 - Clergy Children Educational Grant	(\$3,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$750.00)	(\$1,500.00)	(\$750.00)	(\$6,000.00)	(\$4,500.00)	(\$1,500.00)	(\$6,000.00)	100.0%
312 - Deanery Programs	\$0.00	\$0.00	\$0.00	(\$256.85)	\$0.00	(\$474.65)	\$0.00	(\$120.49)	\$0.00	(\$851.99)	(\$1,949.99)	\$1,098.00	(\$2,600.00)	32.8%
313 - Ministry Development Initiatives ((\$500.00)	\$0.00	\$0.00	(\$51,975.00)	(\$8,290.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$60,765.00)	(\$80,000.00)	\$19,235.00	(\$80,000.00)	76.0%
314 - Bement/Waterfield Edu. Grants	(\$16,264.50)	(\$1,890.00)	(\$430.00)	\$0.00	(\$3,030.00)	(\$600.00)	(\$6,700.00)	(\$10,075.00)	(\$1,000.00)	(\$39,989.50)	(\$33,807.08)	(\$6,182.42)	(\$42,500.00)	94.1%
315 - Youth Ministry	(\$1,589.46)	(\$1,589.46)	(\$1,589.46)	(\$2,089.46)	(\$2,820.16)	(\$1,760.84)	(\$1,589.46)	(\$1,589.46)	(\$1,589.46)	(\$16,207.22)	(\$16,700.06)	\$492.84	(\$24,934.00)	65.0%
320 - Stewardship	(\$1,269.00)	(\$19.00)	(\$19.00)	(\$19.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$400.00)	(\$1,726.00)	(\$14,700.00)	\$12,974.00	(\$14,700.00)	11.7%
322 - Continuing Education Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$566.00)	(\$1,000.00)	\$0.00	\$0.00	(\$1,566.00)	(\$2,999.98)	\$1,433.98	(\$4,000.00)	39.2%
324 - Christian Formation Missioner	(\$2,368.10)	(\$2,453.59)	(\$3,795.12)	(\$2,697.69)	(\$4,476.54)	(\$3,295.22)	(\$2,864.98)	(\$2,211.91)	(\$3,611.17)	(\$27,774.32)	(\$49,569.90)	\$21,795.58	(\$65,760.00)	42.2%
326 - Safe Church Training & Preventio	(\$783.85)	\$555.00	(\$1,064.49)	\$0.00	\$105.00	\$45.00	\$0.00	\$0.00	(\$725.67)	(\$1,869.01)	(\$337.50)	(\$1,531.51)	(\$450.00)	415.3%
328 - Sabbatical Grants	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	(\$3,128.39)	(\$1,332.00)	\$0.00	\$0.00	(\$6,960.39)	(\$3,928.56)	(\$3,031.83)	(\$5,000.00)	139.2%
329 - Transition Ministry	(\$300.00)	(\$260.91)	(\$1,498.74)	(\$168.41)	(\$225.57)	(\$304.59)	\$245.95	(\$96.04)	(\$1,384.20)	(\$3,992.51)	(\$4,562.50)	\$569.99	(\$4,750.00)	84.1%
355 - Latino Ministries	\$0.00	\$0.00	(\$3,808.47)	\$7,702.97	(\$324.21)	(\$120.19)	(\$303.97)	(\$134.87)	(\$65.93)	\$2,945.33	(\$8,999.97)	\$11,945.30	(\$12,000.00)	(24.5)%
391 - CongDev Canon Business Expense	(\$531.16)	(\$470.50)	(\$375.93)	(\$1,248.91)	(\$947.37)	(\$1,578.69)	(\$1,248.18)	(\$355.61)	(\$1,354.92)	(\$8,111.27)	(\$8,444.74)	\$333.47	(\$10,093.00)	80.4%
399 - CongDev Canon Personnel Expense	(\$16,302.52)	(\$16,302.53)	(\$16,302.53)	(\$16,302.53)	(\$16,327.33)	(\$16,302.53)	(\$16,302.54)	(\$16,302.52)	(\$16,393.41)	(\$146,838.44)	(\$142,897.41)	(\$3,941.03)	(\$190,530.00)	77.1%
400 - General Operation Expenses	(\$1,829.80)	(\$5,352.33)	(\$1,701.05)	(\$1,432.32)	(\$1,738.33)	(\$2,914.58)	(\$4,290.70)	(\$1,382.56)	(\$1,504.24)	(\$22,145.91)	(\$22,972.38)	\$826.47	(\$30,630.00)	72.3%

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD SEP 2018 LEVEL 3 (Ops-Agency only) (Summary 2018 VCO)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2018	2018 Budget as of 9/30/2018	Variance YTD to Budget YTD	2018 Annual Budget	% of ANNUAL BUDGET USED
420 - General Property Expenses	(\$9,524.63)	(\$11,014.27)	(\$11,465.31)	(\$9,883.52)	(\$10,189.59)	(\$10,531.34)	(\$11,033.65)	(\$9,698.08)	(\$10,274.39)	(\$93,614.78)	(\$83,926.43)	(\$9,688.35)	(\$111,902.00)	83.7%
430 - Financial Management Expenses	(\$1,853.32)	(\$1,040.54)	(\$1,097.92)	(\$3,508.02)	(\$2,261.55)	(\$1,856.76)	(\$1,989.45)	(\$1,189.34)	(\$1,162.62)	(\$15,959.52)	(\$7,574.99)	(\$8,384.53)	(\$10,100.00)	158.0%
440 - Accounting Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$19,500.00)	\$0.00	\$0.00	(\$19,500.00)	(\$19,500.00)	\$0.00	(\$19,500.00)	100.0%
450 - Archives	(\$570.08)	(\$525.08)	(\$525.06)	(\$525.06)	(\$525.06)	(\$626.11)	(\$525.07)	(\$525.07)	(\$525.06)	(\$4,871.65)	(\$5,218.12)	\$346.47	(\$6,931.00)	70.3%
491 - Finance Business Expenses	(\$870.47)	(\$587.64)	(\$692.31)	(\$695.73)	(\$1,133.16)	(\$1,083.07)	(\$781.87)	(\$191.21)	(\$1,488.89)	(\$7,524.35)	(\$7,446.19)	(\$78.16)	(\$9,595.00)	78.4%
499 - Finance Personnel Expenses	(\$19,297.02)	(\$19,667.28)	(\$19,692.83)	(\$20,232.37)	(\$20,091.83)	(\$20,075.29)	(\$20,326.57)	(\$20,410.36)	(\$20,880.99)	(\$180,674.54)	(\$175,726.43)	(\$4,948.11)	(\$234,302.00)	77.1%
700 - Agency Administrative Costs	(\$1,147.70)	(\$908.19)	(\$2,596.65)	(\$808.85)	(\$802.50)	(\$792.77)	(\$827.76)	(\$792.29)	(\$828.89)	(\$9,505.60)	(\$8,100.47)	(\$1,405.13)	(\$10,214.00)	93.1%
791 - Agency Business Expenses	\$0.00	\$0.00	(\$130.00)	\$0.00	(\$5.00)	(\$5.00)	(\$5.00)	(\$5.00)	(\$5.00)	(\$155.00)	(\$1,874.95)	\$1,719.95	(\$2,500.00)	6.2%
799 - Agency Personnel Expenses	(\$14,034.82)	(\$14,396.38)	(\$14,421.94)	(\$14,938.90)	(\$14,781.85)	(\$14,781.85)	(\$15,033.12)	(\$15,116.88)	(\$15,662.81)	(\$133,168.55)	(\$122,579.97)	(\$10,588.58)	(\$163,440.00)	81.5%
840 - Fundraising Development	\$0.00	\$0.00	\$0.00	\$0.00	(\$49.99)	(\$49.99)	(\$99.98)	(\$54.00)	(\$10,049.99)	(\$10,303.95)	\$0.00	(\$10,303.95)	\$0.00	0.0%
999 - Default	\$96,164.49	\$99,135.78	\$443,957.68	\$95,671.83	\$93,703.89	\$442,983.17	\$94,363.55	\$101,525.46	\$441,957.94	\$1,909,463.79	\$1,887,405.75	\$22,058.04	\$2,516,541.00	75.9%
TOTAL NET SURPLUS/(DEFICIT)	(\$130,133.57)	(\$84,659.35)	\$214,219.82	(\$155,280.16)	(\$135,077.46)	\$265,780.72	(\$122,738.52)	(\$93,694.05)	\$282,648.27	\$41,065.70	(\$33,304.73)	\$74,370.43	\$1,686.00	2,435.7%

The Episcopal Diocese of Western Massachusetts
Unaudited Comparative Balance Sheet - All Funds - Ivl3
as of September 30, 2018

	OPERATIONS	AGENCY	FTF	EMWM	2018 All Funds 9/30/2018	2017 All Funds 12/31/2017	Difference \$
Assets							
Cash and Other Non-Property Assets							
Cash and Cash Equivalents	\$425,433.07	\$0.00	\$0.00	\$162,318.22	\$587,751.29	\$904,940.25	(\$317,188.96)
Accounts Receivable - Common Ministry	\$659.00	\$0.00	\$0.00	\$0.00	\$659.00	\$5,335.00	(\$4,676.00)
Accounts Receivable, other	\$56,844.42	\$408,122.06	\$0.00	\$0.00	\$464,966.48	\$36,236.07	\$428,730.41
Due From/To Funds	(\$206,708.31)	(\$169,660.44)	\$0.00	\$376,368.75	\$0.00	\$0.00	\$0.00
Distribution Receivable	\$392,231.03	\$0.00	\$0.00	\$0.00	\$392,231.03	\$387,400.16	\$4,830.87
Other Assets	\$23,671.52	\$2,951.15	\$0.00	\$61.26	\$26,683.93	\$14,908.88	\$11,775.05
Interest in net assets of the Trustees/Diocese of WMA	\$32,802,052.48	\$0.00	\$0.00	\$0.00	\$32,802,052.48	\$33,061,366.52	(\$259,314.04)
Bishop's Investments	\$114,993.49	\$0.00	\$0.00	\$0.00	\$114,993.49	\$230,401.40	(\$115,407.91)
Total Cash and Other Non-Property Assets	\$33,609,176.70	\$241,412.77	\$0.00	\$538,748.23	\$34,389,337.70	\$34,640,588.28	(\$251,250.58)
Property & Equipment used in Operations							
Buildings and Improvements	\$130,638.29	\$0.00	\$0.00	\$750,000.00	\$880,638.29	\$875,388.29	\$5,250.00
Equipment	\$49,654.90	\$0.00	\$0.00	\$0.00	\$49,654.90	\$49,554.40	\$100.50
Furniture and Fixtures	\$22,098.88	\$0.00	\$0.00	\$0.00	\$22,098.88	\$22,098.88	\$0.00
Vehicle	\$31,155.00	\$0.00	\$0.00	\$0.00	\$31,155.00	\$31,155.00	\$0.00
Accumulated Depreciation	(\$123,749.01)	\$0.00	\$0.00	\$0.00	(\$123,749.01)	(\$112,816.89)	(\$10,932.12)
Total Property & Equipment used in Operations	\$109,798.06	\$0.00	\$0.00	\$750,000.00	\$859,798.06	\$865,379.68	(\$5,581.62)
Mortgage on 166 Holden Street	\$0.00	\$0.00	\$0.00	\$275,106.78	\$275,106.78	\$284,030.59	(\$8,923.81)
Steve's GAAP	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00
Total Assets	\$33,748,974.76	\$241,412.77	\$0.00	\$1,563,855.01	\$35,554,242.54	\$35,789,998.55	(\$235,756.01)
Liabilities and Net Assets							
Liabilities							
Accounts Payable and Accrued Expenses	\$120,306.11	\$123,138.77	\$0.00	\$6,145.00	\$249,589.88	\$30,925.38	\$218,664.50
Refundable Advances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	(\$30,000.00)
Deferred Income	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$0.00	\$11,000.00
Agency Obligations	\$0.00	\$118,274.00	\$0.00	\$0.00	\$118,274.00	\$123,752.29	(\$5,478.29)
Amounts Held on Behalf of Others	\$13,224.38	\$0.00	\$0.00	\$0.00	\$13,224.38	\$26,702.82	(\$13,478.44)
Line of Credit	\$255,986.35	\$0.00	\$0.00	\$0.00	\$255,986.35	\$275,000.00	(\$19,013.65)

The Episcopal Diocese of Western Massachusetts
Unaudited Comparative Balance Sheet - All Funds - Ivl3
as of September 30, 2018

		OPERATIONS	AGENCY	FTF	EMWM	2018 All Funds 9/30/2018	2017 All Funds 12/31/2017	Difference \$
Retirement Benefit Obligations		\$0.20	\$0.00	\$0.00	\$0.00	\$0.20	\$0.20	\$0.00
Other Postretirement Benefit Obligations		\$1,909,182.00	\$0.00	\$0.00	\$0.00	\$1,909,182.00	\$1,909,182.00	\$0.00
Amounts Pd by Agent on Behalf of Resale Activity		\$0.00	\$0.00	\$0.00	(\$6,000.13)	(\$6,000.13)	(\$55,839.50)	\$49,839.37
Total Liabilities		\$2,309,699.04	\$241,412.77	\$0.00	\$144.87	\$2,551,256.68	\$2,339,723.19	\$211,533.49
Net Assets								
01-3000-99	Net Assets	\$8,852,202.70	\$0.00	\$0.00	\$0.00	\$8,852,202.70	\$8,912,896.60	(\$60,693.90)
02-3000-99	Net Assets	\$18,495,232.56	\$0.00	\$0.00	\$0.00	\$18,495,232.56	\$18,670,197.07	(\$174,964.51)
03-3000-99	Net Assets	\$4,091,840.46	\$0.00	\$0.00	\$0.00	\$4,091,840.46	\$4,093,340.46	(\$1,500.00)
06-3000-99	Net Assets	\$0.00	\$0.00	\$0.00	\$1,563,710.14	\$1,563,710.14	\$1,773,841.23	(\$210,131.09)
Total Net Assets		\$31,439,275.72	\$0.00	\$0.00	\$1,563,710.14	\$33,002,985.86	\$33,450,275.36	(\$447,289.50)
Total Liabilities and Net Assets		\$33,748,974.76	\$241,412.77	\$0.00	\$1,563,855.01	\$35,554,242.54	\$35,789,998.55	(\$235,756.01)
BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS		\$31,676,434.13	\$0.00	\$0.00	\$1,773,841.23	\$33,450,275.36	\$30,890,489.64	\$2,559,785.72
NET SURPLUS/(DEFICIT)		(\$237,158.41)	\$0.00	\$0.00	(\$210,131.09)	(\$447,289.50)	\$2,559,785.72	(\$3,007,075.22)
ENDING NET ASSETS		\$31,439,275.72	\$0.00	\$0.00	\$1,563,710.14	\$33,002,985.86	\$33,450,275.36	(\$447,289.50)

November 15, 2018 Meeting of Diocesan Council

Diocesan House, Christ Church Cathedral

2:00 - 4:30 PM

AGENDA

- Opening prayer- *Steve Abdow*
- New Member Welcome/ Board Orientation/ Relationship Building- *Steve, Heather*
- Bishop's Report
- Parish Assessment and Coaching Program- *Janet*
 - a. Status of Project
 - b. Assessment process
 - c. Interview format
 - d. Next steps
- Council Retreat Planning- *Doug*
- Lily Grant- *Rich*

BUSINESS PORTION

- Consent Agenda (on portal)
 - a. Approve Council Minutes from September 20, 2018 Meeting
 - b. Treasurer's Report Q3 2018
 - c. Real Estate Update
 - d. Development plan update
- Human Resource Report for 2018
- Vote to approve clergy housing allowances for 2019
- Vote to approve revised Investment Policy Statement
- Assessment Reduction Request- assign subcommittee

ADJOURN COUNCIL MEETING

EMWM BOARD MEETING

1. Approve EMWM Minutes from September 20, 2018 Meeting
2. Vote to approve sale of Chapel of St. Andrew, Blackinton
3. Adjourn

CLOSING PRAYER

UPCOMING COUNCIL MEETING SCHEDULE

February 2, 2019, 9 AM - 3 PM Annual Retreat (Location TBD)

April 11, 2019, 2:00 - 4:30 PM Diocesan House

June, 13, 2019, 2:00 - 4:30 PM Diocesan House

COUNCIL MEMBERSHIP

Officers and Appointed Members:

The Rt. Rev. Douglas Fisher, President

The Rev. Nancy Webb Stroud, Vice President

Ms. Wende Wheeler, Secretary

Mr. Wayne Gass, Treasurer

Mr. Frank Minasian, Trustee Representative

Term of Office Expires:

Convention of 2019 - Janet Zimmerman, Jesse Abell, Janet Young

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

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

Minutes of the Meeting of Diocesan Council

Administrative Office of the Diocese of WMASS
37 Chestnut Street, Springfield, MA

September 20, 2018

Attendance:

The following Council members were present:

The Rt. Rev. Douglas J. Fisher, President

The Rev. Nancy Webb Stroud, Vice-President

The Rev. William Murray, Secretary

Ms. Karen Warren, Acting Assistant Secretary

The Rev. Pam Mott, Assistant Secretary

Mr. Steven Abdow, Assistant Treasurer

Pioneer Valley Corridor – Ms. Donna Christian and Ms. Janet Walsh Young

Berkshire Corridor – Mr. John Cheek

Worcester Corridor – The Reverend Jose Reyes, and Mr. Mark Rogers

Frank Minasian, Trustees Representative

The Rev. Richard Simpson, Staff

Excused: *The Reverends Janet Zimmerman and Heather Blais; Mr. Dick Delorme and Mr. Wayne Gass*

Absent: *The Rev. Jesse Abell*

2:05 p.m. Gathering Prayer

Opening prayer was led by the Rev. José Reyes.

Question/Sharing

The Rev. Canon Pam Mott shared reflections on her recent sabbatical. Council attendees paired to reflect on the foundation of their faith.

Bishop's Time

- **Revival** - Bishop Fisher reported on the upcoming Revival, noting that this is a special moment in time due to Presiding Bishop Curry's present popularity. It is a moment of opportunities and a very special time to have the Presiding Bishop with us, as his schedule is heavily booked now. Bishop Fisher acknowledged all the work to date that has gone in to the Revival. People are working together. We need to constantly revive our faith. The Pittsfield event is sold out. The Worcester event includes an outdoor witness—cleaning up the park in the area of the event.
- **General Convention** - Bishop Fisher said his recent GC was the best he's been to—people worked together. Compromise was visible. There was a positive outcome on the issue of a new Prayer Book, which could result in Liturgical Renewal in our church. The possibilities have been increased as a result of compromise.
- **Social Justice** – At GC Bishop Fisher chaired a committee on Socially Responsible Investing. The committee dealt with several controversial issues, including Palestine/Israel. There was a resolution using the word 'divesting' in Palestine. This was upended by another resolution from the Lutherans that used the terminology of 'proactive investment' in Palestine, and putting future investments in Israel through human rights groups. Change of terminology made an impact. Bishop Fisher was also involved in a resolution sponsored by the Bishops United against Gun Violence (BUAGV) on the Ethical Investment in Gun Manufacture. This change is the only means of having a voice in gun safety issues, a public health crisis. There have been several public witness events, including at Smith and Wesson. We would like Smith & Wesson to be a leader in gun safety issues. There is technology available to make guns much safer than they are today. Bishop Fisher was excused at 3:00 p.m. for a conference call, and returned at 3:20 p.m. In Bishop Fisher's absence, Canon Steve Abdow notified Council members that, due to this change in investment policy, Council will need to take action at the November meeting. The Diocese would like to invest in Smith & Wesson in

order to have a voice in the issue of gun safety. In order to do this, the Diocesan Investment Policy Statement needs to be revised. A sub-committee of the Budget and Financial Planning Committee will need to revise the policy and Diocesan Council would need to approve the revision.

- **Staff Changes at 37:** Bishop Fisher reported that his Executive Assistant Jill Senecal is no longer employed at the Diocese, and that Lainey Hurlbut is acting Interim Assistant. Additionally, Alison Gamache is a new employee working as Communications and Payroll Assistant. She will also be taking over Information Technology upon the retirement of long-time diocesan employee Carol Laplante. Kim Foster will be starting part-time at the diocese on October 1st as Financial Controller, overseeing our daily operations. Esther Barker is reducing her hours and taking over receivables. Steve Abdow reported that he will be taking over the Charity Entity, devoting one-third of his time to it, as the Controller takes over a portion of his responsibilities.

Report from Missioner for Latino Ministry

The Rev. José Reyes reported that his seminarian/intern created a mission statement (**Appendix A**). José is working with parishes that have reached out to him in order that they may better reach out to their own communities and establish relationships. He has identified six churches, each with a different program: Formation School at the Cathedral; *Misa Aleluya* at All Saints' Church in Worcester; the Veterans Lunch and After School Program; Marie's Mission & Lunch Church at St. Michaels-on-the-Heights, Worcester; St. Mark's Worcester After School program for Middle Schoolers; and Getting to know the neighborhood at Christ Church, Fitchburg. These programs will be available in Spanish as well as English to encourage more participation, and to grow leadership in the Latino community. This is a pilot program, scheduled to begin in January 2019. José discussed each individual program. These programs are essentially free-standing ministries, sometimes occurring once per month; and the goal is to connect them with the church and build relationships. The Rev. Reyes reported that he is working on a version of Dinner Church called Lunch Church, with lunch & prayers at the end of the program.

Parish Assessment Program

Ms. Janet Walsh Young reported on this project—a Council priority for 2018. The committee is working to develop a process tool assist congregations in talking about the health of their congregational communities. From the February retreat the committee has established a timeline (see **Appendix B, 1-2**). They are working with a grid, listing all parishes, and the Sustainable & Strategic Ministry Policy (**Appendix C**). The committee will also be looking at the Natural Church Development program used by Toronto. The subcommittee has begun working with Steve Peters from the Diocese of MA, to develop an interview questionnaire. Parishes have been chosen and agreed to be interviewed for a pilot program. Janet has herself participated in the interview process with four parishes, which produced several learnings. *Why are we doing this? What is the value in it?* These questions have been identified as a focus of the project. Engaging with lay leadership has shown to be an area of focus. The committee will continue to work with Steve Pierce. The value of the program has been identified. They will move into a coaching phase—*how can we help them?* Coaches need to be trained. Discussion followed by participants on Council. Going forward the committee will identify additional churches to interview by the end of the year. Question was raised: *who will do all the interviews?* The council gave a verbal approval to continue with this program. The map of the diocese needs to be completed, to ID the placement of the parishes in the grid. This is a large project; additional volunteers need to be recruited to participate in the interview process.

Consent Agenda

- Approve Minutes of the June 14, 2018 Council meeting
- Accept the Treasurer's Report through July 2018 (no Treasurer's report was given at this time)
- Accept Update on Diocese's Real Estate properties (**Appendix D**)

Motion was made, seconded, and it was **VOTED** to accept the Consent Agenda.

2019 Diocesan Budget

Steve Abow presented the proposed 2019 budget (**Appendix E, 1-8**) and Budget Notes for council's approval. Following discussion, motion was made, seconded and it was **VOTED** to present the proposed 2019 Diocesan Budget to Diocesan Convention.

Development Plan Update

Canon for Mission Resources Steve Abow discussed the establishment of the Episcopal Charities Entity (see 2019 Budget Notes), out of which the Diocese will fund Walking Together ministry in Worcester and the multi-location Veterans ministry. This is a funding strategy to make sustainable our ministries that do not have a religious component. This separate entity would enable us to do that. There will be an Annual Appeal, beginning in 2019. Seed capital is needed to begin. The Budget and Financial Planning Committee recommended funding for an additional two years. Following discussion motion was made, seconded and it was **VOTED** to establish seed capital with:

- A one-time gift of \$100K from the Bishop's Discretionary Funds
- \$650K in funds from the Strategic Ministry Reserve over a period of three years

The process of forming this entity will continue. It will be renamed the Episcopal Charities Entity and will have its own Board for oversight in the future.

Clergy Renewal Leave Policy

Canon to the Ordinary Rich Simpson presented an updated Clergy Renewal Leave Policy (**Appendix F**). The last update of this policy was in 2003. Emphasis has been changed from 'Study Leave' to 'Renewal Leave'. Language has been changed to reflect this. In addition, the funding amount will not change but family expense will be included. The term 'renewal' is important sine it encourages longevity in the diocese. Canon Simpson also reported that there will be preparatory sessions presented in October each year for those who are planning sabbatical for the upcoming year or two. Motion was made, seconded and following discussion it was **VOTED** to approve the Clergy Renewal Leave Policy with corrected wording from "Lily Foundation" to 'Lilly Endowment.'

Line of Credit Collateral Approval

Steve Abow reported that due to a merge of United Bank with a larger bank a few years ago, United Bank requires security in the form of collateral for the Diocese to secure a Line of Credit of 1.5M. This fund is known as the Bement Foundation Fund (E17001) and is held by the Trustees. (See **Appendix G, 1-6**) Motion was made, Seconded, and following discussion it was **VOTED**:

To provide United Bank with security in the form of a Collateral Assignment of Funds dated September 24, 2018 by and between the Bank and the Diocese (the "Assignment") for a line of credit issued by the Bank to the Diocese in the amount of One Million Five Hundred Thousand Dollars (\$1,500,000.00).

That the Bishop and the Assistant Treasurer, acting singly, shall each be authorized to approve and execute on behalf of the Diocese the Assignment and related documents which, in the judgement of either of them, are reasonable and necessary to carry out this vote.

Adjournment

There being no further business the meeting was adjourned at 4:22 p.m.

Respectfully submitted,

The Rev. William Murray, Council Secretary

UPCOMING MEETING SCHEDULE:

- November 15, 2018, 2:00 p.m.
- Saturday, February 2, 2019, Retreat, 3:00 p.m., TBD
- Thursday, April 11, 2019, 2:00 p.m.
- Thursday, June 13, 2019, 2:00 p.m.

TERM OF OFFICE EXPIRES:

Convention 2018 – José Reyes, John Cheek, Mark Rogers

Convention 2019 – Janet Zimmerman, Jesse Abell, Janet Young

Convention 2020 – Heather Blais, Donna Christian, Richard Delorme

**EPISCOPAL DIOCESE OF WESTERN MASSACHUSETTS
RAINMAKER CONSULTING PROGRESS UPDATE – OCTOBER 2018**

Proposed Deliverables – Fundraising Consulting/ Status

- Evaluate the status of current fundraising efforts in parishes, the diocese and for the proposed outreach ministries
 - Met with representatives of the Outreach Ministries
 - Met with Finance Committee
 - Met with senior leadership of diocese, including Bishop and Canon to the Ordinary
 - Reviewed fundraising materials uses by diocese, national Episcopal Church, and other dioceses, including Planned Giving materials
 - Interviewed leadership in outreach, Episcopal Church in Minnesota
 - Status: Complete
- Support the establishment and implementation of reliable systems for tracking prospects, donations, giving results, and stewardship; Review of the current funding climate and opportunities already identified by other organizations similar structures and missions.
 - Developed Google Sheet for foundation and municipal prospect identification, ranking and tracking
 - Reviewed fundraising software programs applicable for this program (Recommend Donor Perfect Online, but TBD)
 - Status: In Progress/ Incomplete
- Work with senior leadership to co-create a development plan that integrates parish-based fundraising and diocesan-wide efforts
 - Developed draft Development Plan focused on diocesan fundraising efforts for the Outreach Ministries
 - Revised 3/21, 5/5, 5/21, June 4
 - Developed Slide presentation highlighting development plan & presented to Bishop and Canon to the Ordinary (June 7)
 - Determined need for overall program name that matches mission
 - Status: In Progress/ Needs to be finalized based on program name and focus
- Draft fundraising implementation plans and methods with clear goals, actions steps, timelines and accountability; Diversified fundraising approaches including grant proposals, potential earned income, donor communications and appeals, donor engagement events, and legacy giving
 - Strategic Fundraising Action Plan not yet developed
 - Status: Incomplete
- Identify training needs, tools and staff/governing structures necessary to successfully create a diversified stream of revenue from individuals, organizations, foundations and earned income.
 - These elements included in the Development Plans
 - Provided training for Alison Gamache, Assistant for Communications (x2)
 - Status: Complete
- Coach the Diocese leadership in steps necessary to effectively implement the development strategy.
 - Met with Steve Abdo regarding development strategy and coached regarding approaches, outcomes, focus, and opportunities
 - Met with senior leadership
 - Proposed (New): Meet with Walking Together board to advance board development in relationship to organizational growth and fundraising

**EPISCOPAL DIOCESE OF WESTERN MASSACHUSETTS
RAINMAKER CONSULTING PROGRESS UPDATE – OCTOBER 2018**

- Gain an understanding from the Diocesan leadership of the vision, case statement, programming and fundraising goals (for the outreach ministries)
 - Met with Steve Abdow regarding proposed project
 - Met with senior leadership to discuss outreach ministries (See above)
 - Met with Walking Together senior leadership
 - Participated in Marketing workshop with senior leadership regarding goals and messaging for the outreach ministries (Name TBD) with Clarity First
 - Discussions, material review and interviews for understanding – Complete
 - Development of a Case for Support (Not Started)
 - Integration of fundraising goals into Strategic FR Action Plan (Not started)