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November 16, 2017 Diocesan Council Meeting - Diocesan Office, Common Room

2 PM Diocesan Council Business meeting

Council Agenda

- Opening Worship/Meditation (*Council Chaplain*)
- Fellowship - New Member Orientation - (*Rich Simpson*)
- Bishop's Time
- Consent Agenda (*see documents on the portal*)
 - Approve Minutes from September 7, 2017 Meeting
 - 3rd Quarter Financials
 - Support for Common Ministry
- Presentations (*see documents on the portal*)
 - Request from Grace Oxford for assessment reduction (potential)
 - FTF financial report
 - EMWM financial report
 - Strategic Ministry Reserve
- The Mission / Resources grid - (*Derrick Fetz*)

EMWM Agenda

- Approve Minutes from September 7, 2017 Meeting
- Vote to approve the sale of real estate: North Grafton property
- Real Estate Update

Closing Prayer (*Council Chaplain*)

Council Meeting Schedule (Diocesan Office - 2nd Floor Conference Room)

Saturday, February 3, 2018 - Retreat, 9-3 at St. Andrew's Longmeadow

Thursday, April 12, 2018, 2 PM

Thursday, June 14, 2018, 2 PM

Council membership

Officers and Appointed Members

The Rt. Rev. Douglas Fisher, President

The Rev. Nancy Webb Stroud, Vice President

The Rev. Mac Murray, Secretary

Mr. Wayne Gass, Treasurer

Mr. Frank Minasian, Trustee Representative

Term of Office Expires:

Convention of 2018 - José Reyes Pérez, John Cheek, Mark Rogers

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

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

Minutes of Diocesan Council Meeting
Diocese of Western Massachusetts, Springfield MA
September 7, 2017

In Attendance:

The Rt. Rev. Douglas J. Fisher, President

The Rev. Nancy Webb Stroud, Vice President

The Rev. Mac Murray, Secretary

The Rev. Pamela Mott, Asst. Secretary

Ms. Jill Senecal, Asst. Secretary

Mr. Steven Abdow, Asst. Treasurer

Pioneer Valley Corridor – The Rev. Heather Blais; Ms. Donna Christian; The Rev. Derrick Fetz; Ms. Janet Walsh Young

Berkshire Corridor – Mr. John Check; The Rev. Dr. Janet Zimmerman

Worcester Corridor – The Rev. Jesse W. Abell; The Rev. José Reyes

Mr. Frank Minasian, Trustee Representative

Absent:

Mr. Wayne Gass; Mr. Dan H. Mylott; The Rev. Dr. Richard M. Simpson

2:05 pm – Meeting called to order:

The Rev. José Reyes led the opening prayer.

Individual Group Discussion – Fellowship:

What did you enjoy most over the summer?

What hopes do you have for the Council in the year ahead?

Bishop's Time:

Reflection of his 5 years

- Positive examples: Veterans Ministry, Walking Together, Cathedral of the Beloved
- Challenge is to fund these ministries
- Undone examples: Campus Ministry, Evangelism

Revival – Pam Mott

- October 2018, one day event
- Arc of Preparation to bookend Presiding Bishop's visits
- Leadership Day will be about Evangelism and coincides with Vestry 2.0
- Canon Stephanie Spellers - Evangelistic Officer at the Episcopal National Church
- Will help with workshops and speakers
- Vestry 2.0 - Questions:
 - How do you bring this back?
 - How do we keep this lively?
 - How do you practice when writing about your faith when it is uncomfortable?
- Bible Focus:
 - Discernment team and Bishop Fisher will determine focus
 - Will be something we practice
 - Will involve video, curriculum and resources

Walking Together

- Great relationship with Worcester Fellowship and John Edgar Freeman
- But no outreach or Walking Together being done in Springfield
- What will it look like

Leadership Day Exercise with Mike Wagner

- Four different leadership styles
- Blue – Directed toward relationships, harmony, wants unanimous results
- Green – Data driven
- Gold – Goes all out to achieve goals
- Red – If you're not having fun, why do it, likes challenges

Consent Agenda:

A vote to approve was moved, seconded and passed unanimously

- Minutes of July 27, 2017 DC Meeting (**Appendix A**)
- Mid-year financial report (through June 2017)(**Appendix B, 1-9**)
- Assessment Status (**Appendix C, 1-4**)
- Real Estate Update (**Appendix D, 1-2**)

Presentations:

Approve the 2018 budget proposal for submittal to Convention

A vote to approve was moved, seconded and passed unanimously

- Recap of 2018 Budget proposal for submittal to Convention **(Appendix E, 1-12)**
- Name correction: “Berkshire Organizing Project” to “Berkshire Interfaith Project”

Human Resource Committee Report

A vote to approve was moved, seconded and passed unanimously

- Human Resource Committee Report **(Appendix F, 1-2)**
- Discussion: Are parish finance committees following proper procedures to compensation female clergy?
- Should clergy ask for appropriate compensation at the expense of a parish ministries and development?
- Clergy and lay compensation is within the norms.
- Is there Diocesan legislation mandating the raising of minimum wage to \$15 an hour by 2018 for lay staff. – HR committee to make inquiries.
- Inquiry made at a later date resulted in finding “While TEC affirms a \$15.00 minimum wage, we are not mandating it.”

Proposed Diocesan Council Norms

A vote to approve was moved, seconded and passed unanimously

- Diocesan Council Norms **(Appendix G)**

Diocesan Policies – revisions (Appendix H, 1-2)

- Memorial Gardens, General Guidelines - Derek Fetz
 - Keeps in mind legalities of Diocese in event property closes
 - Used language and policies from other congregations and diocese’s
 - Check local county for legalities
 - Difference between Memorial Garden and Cemetery, who/what may be interred
 - Tabled for next meeting Follow up with Don Allison

Convention Planning

- Theme – *Taking Risks for the Sake of the Gospel*
- Stories to tell: where things didn’t go right – Hit or Misses
- Eucharist at Cathedral and Event at Tower Square Hotel
- Presentation on recommended policies regarding alcohol and gaming

Joint Diocesan Council and Standing Committee Retreat in February 3rd at St. Andrew’s Longmeadow

- Need volunteers to help plan and execute
- DC and SC have different charters –need to continue developing leadership, vision and direction of both

New Business – Steve Abdow – (Appendix I, 1-2):

Charitable gift annuities through ECF

- The Rev. Alan Baldwin: \$190,000.00
- Mr. Curtis Smith: \$15,000.00
- Mr. Curtis Smith: \$111.00

Electronic giving and Text to Give: Untapped resources

3:45 pm Diocesan Council Meeting Adjourned

Term of Office Expires:

Convention of 2018 – John Cheek, José Reyes, Mark Rogers

Convention of 2019 – Janet Zimmerman, Jesse Abell, Janet Walsh Young

Convention of 2020 – Heather Blais, Donna Christian, Richard Delorme, Derrick Fetz

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
2017 Summary Statement as of September 30, 2017

01 - Operations Unrestricted

	1st Qtr 2017	2nd Qtr 2017	3rd Qtr 2017	YTD Actual as of 9/30/2017	2017 Budget as of 9/30/2017	Variance YTD to Budget YTD	2017 Annual Budget
REVENUES							
Assessment for Common Ministry	\$278,964	\$278,067	\$277,818	\$834,849	\$833,725	\$1,124	\$1,111,633
Use of Investment - actual distribution received at end of qtr	\$342,058	\$345,843	\$351,022	\$1,038,922	\$1,021,579	\$17,343	\$1,362,106
Other Investment Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Income	\$24,986	\$32,565	\$9,347	\$66,899	\$62,069	\$4,829	\$87,695
Other Income and Gifts	\$26,398	\$12,711	\$21,153	\$60,261	\$49,856	\$10,405	\$66,475
Interest Income	\$194	\$97	\$87	\$377	\$0	\$377	\$0
TOTAL REVENUES	\$672,600	\$669,282	\$659,426	\$2,001,308	\$1,967,229	\$34,078	\$2,627,909
EXPENSES							
WIDER CHURCH - Mission With The Larger Church	\$158,666	\$149,375	\$148,894	\$456,935	\$444,691	\$12,244	\$592,174
CONGREGATIONAL DEVELOPMENT: Mission with Congregations	\$138,500	\$103,781	\$144,263	\$386,544	\$411,963	(\$25,419)	\$506,227
LEADERSHIP DEVELOPMENT & CLERGY SUPPORT	\$92,813	\$87,722	\$74,479	\$255,013	\$292,810	(\$37,797)	\$387,010
EPISCOPAL OVERSIGHT: Mission and Ministry of the Bishop	\$124,113	\$126,134	\$118,812	\$369,059	\$376,242	(\$7,183)	\$517,578
ADMINISTRATION & FINANCE: Support of Diocesan Operations	\$111,235	\$132,621	\$106,269	\$350,125	\$344,847	\$5,278	\$453,147
DIOCESAN AGENCY: Agency functions provided to Congregations	\$45,051	\$42,427	\$44,002	\$131,480	\$131,804	(\$324)	\$175,496
TOTAL EXPENSES	\$670,378	\$642,059	\$636,718	\$1,949,156	\$2,002,357	(\$53,201)	\$2,631,632
NET SURPLUS/(DEFICIT)	\$2,221	\$27,223	\$22,707	\$52,151	(\$35,128)	\$87,279	(\$3,723)

11/3/2017

Notes on the Income Statement of the Administrative Offices of the Diocese of Western MA through Q3 2017

Revenues

- Revenues after three quarters of the year are 1.7% (\$34,000) above forecast.
- Assessment income is almost exactly on target.
- Investment income is \$17K higher than expected.
- Donations for the Faith Communities have brought in \$10,000 more than expected to date.
- Revenue projection for year end is holding up.

Mission with the Larger Church/World

- This category is over budget by \$12,000 and that is attributable to the success of our storefront ministry in Worcester, Walking Together. Their program expenses have increased by that amount, but the donations and grant money that has come in will cover the extra spending.

Mission with Congregations

- In total, this area of the budget is \$25,000 under projection through three quarters.
- There is \$5000 in matching grants for website upgrades that hasn't been tapped.
- The Christian Formation portion of the budget is showing a surplus of \$20,000. We have not spent all the money on program that we have budgeted.
- Personnel expenses are right on budget.

Leadership Development and Clergy Support

- This area of the budget is under projection by \$37,797.
- Assistance to seminarians is \$10,000 under budget. We will spend more of this before year end.
- Retiree benefits are under budget by \$19,700.
- Personnel expenses are \$6000 under budget.

Episcopal Oversight

- This area of the budget is under projection by \$7000.
- While operational expenses are over budget by \$4750 (small amounts across the category), personnel expenses are \$13,000 under budget because of a change in personnel in the office of the bishop's executive assistant which we were not expecting at the time the 2017 budget was created and adopted.

Administration and Finance

- This area of the budget is over by \$5000.
- We incurred an extra \$2000 in audit expense because of extra work the accountants needed to do.
- We commissioned a consultant to do a salary range survey for clergy and lay employees of the diocese which cost an unexpected \$3500.
- We've had to go to our line of credit more than planned and spent \$3500 more than planned on interest expense so far this year.
- Personnel expenses are under budget by \$3000.

Agency Function

- Expenses after three quarters are \$1000 under budget.

Surplus/Deficit

We are showing a surplus of \$52,000 after three quarters in 2017 against a budgeted deficit of \$35,000 for a variance of \$87,000. I do expect this gap to narrow by \$30,000 in the next couple months. Some of the savings are real, like retirees' benefits and the personnel expense in the bishop's office. We have money budgeted for Christian Formation that we have not planned to spend yet. Bottom line is that we have plenty of resources to put to use as needed.

2017 Assessments Billing: Parish Support for Common Ministry

ROW#	pays by EFT	Assessment Billing as of Oct-2017	Assessment Fulfilled as of Oct-2017	Unpaid 2017 Balance	Prior Year(s) Outstanding Balance	Oct-2017 AR Aging Balance	# Months Outstanding as of Oct-2017
2.)	St. David's, Agawam	\$ 9,114.00	\$ 9,114.00	\$ -	\$ -	\$ -	0.0
3.)	Grace Church, Amherst	\$ 52,789.00	\$ 52,789.00	\$ -	\$ -	\$ -	0.0
4.)	St. John's, Ashfield	\$ 5,004.00	\$ 5,004.00	\$ -	\$ -	\$ -	0.0
5.)	St. John's, Athol	\$ 5,246.00	\$ 5,246.00	\$ -	\$ -	\$ -	0.0
6.)	St. Thomas', Auburn	\$ 3,856.00	\$ 3,856.00	\$ -	\$ -	\$ -	0.0
7.)	St. Andrew's, Blackinton (N.Adams)	\$ 699.00	\$ 699.00	\$ -	\$ -	\$ -	0.0
8.)	Grace Church, Chicopee	\$ 5,873.00	\$ 5,873.00	\$ -	\$ -	\$ -	0.0
9.)	Good Shepherd, Clinton	\$ 15,945.00	\$ 15,945.00	\$ -	\$ -	\$ -	0.0
10.)	Grace Church, Dalton	\$ -	\$ -				
11.)	St. Philip's, Easthampton	\$ 7,031.00	\$ 7,031.00	\$ -	\$ -	\$ -	0.0
12.)	St. Mark's, East Longmeadow	\$ 17,338.00	\$ 17,338.00	\$ -	\$ -	\$ -	0.0
13.)	St. Christopher's, Fairview (Chicopee)	\$ 6,432.00	\$ 6,432.00	\$ -	\$ -	\$ -	0.0
14.)	Christ Church, Fitchburg	\$ 52,716.00	\$ 52,716.00	\$ -	\$ -	\$ -	0.0
16.)	St. Paul's, Gardner	\$ 6,829.00	\$ 6,146.00	\$ 683	\$ -	\$ 683	1.0
17.)	St. James', Great Barrington	\$ -	\$ -				
18.)	St. James', Greenfield	\$ 18,663.00	\$ 18,663.00	\$ -	\$ -	\$ -	0.0
19.)	St. Francis, Holden	\$ 36,036.00	\$ 36,036.00	\$ -	\$ -	\$ -	0.0
20.)	St. Paul's, Holyoke	\$ 19,585.00	\$ 19,585.00	\$ -	\$ -	\$ -	0.0
21.)	St. Luke's, Lanesboro	\$ 2,615.00	\$ 2,615.00	\$ -	\$ -	\$ -	0.0
22.)	St. George's, Lee	\$ -	\$ -				
23.)	St. Helena's, Lenox	\$ 5,581.00	\$ 5,581.00	\$ -	\$ -	\$ -	0.0
24.)	Trinity, Lenox	\$ 23,769.00	\$ 23,769.00	\$ -	\$ -	\$ -	0.0
25.)	All Saints, Leominster	\$ -	\$ -				
26.)	St. Mark's, Leominster	\$ 14,364.00	\$ 14,364.00	\$ -	\$ -	\$ -	0.0
27.)	St. Andrew's, Longmeadow	\$ 34,589.00	\$ 34,589.00	\$ -	\$ -	\$ -	0.0
28.)	Trinity, Milford	\$ 22,717.00	\$ 22,717.00	\$ -	\$ -	\$ -	0.0
29.)	St. John's, Millville	\$ 2,093.00	\$ 2,093.00	\$ -	\$ -	\$ -	0.0
31.)	St. John's, Northampton	\$ 27,916.00	\$ 27,916.00	\$ -	\$ -	\$ -	0.0
32.)	Nativity, Northborough	\$ 30,192.00	\$ 30,192.00	\$ -	\$ -	\$ -	0.0
33.)	Christ Memorial, North Brookfield	\$ 4,389.00	\$ 4,389.00	\$ -	\$ -	\$ -	0.0
34.)	St. Andrew's, North Grafton	\$ 10,648.00	\$ 10,648.00	\$ -	\$ -	\$ -	0.0
35.)	Grace Church, Oxford	\$ 7,612.00	\$ 3,804.00	\$ 3,808	\$ -	\$ 3,798	5.0
36.)	St. Martin's, Pittsfield	\$ -	\$ -				
37.)	St. Stephens', Pittsfield	\$ 47,560.00	\$ 47,560.00	\$ -	\$ -	\$ -	0.0
38.)	Christ Church, Rochdale	\$ 9,237.00	\$ 9,237.00	\$ -	\$ -	\$ -	0.0
39.)	Christ Church, Sheffield	\$ 8,166.00	\$ 8,166.00	\$ -	\$ -	\$ -	0.0
	Trinity, Shelburne Falls *	\$ -	\$ -	\$ -	\$ -	\$ -	
40.)	Trinity, Shrewsbury	\$ 9,501.00	\$ 8,552.00	\$ 949	\$ -	\$ 949	1.0

2017 Assessments Billing: Parish Support for Common Ministry

ROW#	pays by EFT	Assessment Billing as of Oct-2017	Assessment Fulfilled as of Oct-2017	Unpaid 2017 Balance	Prior Year(s) Outstanding Balance	Oct-2017 AR Aging Balance	# Months Outstanding as of Oct-2017	
42.)	Holy Trinity, Southbridge	\$ 7,794.00	\$ 7,794.00	\$ -	\$ -	\$ -	0.0	
43.)	All Saints, South Hadley	\$ 19,828.00	\$ 19,828.00	\$ -	\$ -	\$ -	0.0	
45.)	Southwick Community, Southwick	\$ 18,345.00	\$ 18,345.00	\$ -	\$ -	\$ -	0.0	
46.)	Christ Church Cathedral, Springfield	\$ 60,645.00	\$ 60,645.00	\$ -	\$ -	\$ -	0.0	
47.)	St. Barnabas and All Saints, Springfield	\$ -	\$ -					
48.)	St. Luke's, Springfield	\$ -	\$ -					
49.)	St. Peter's, Springfield	\$ 7,485.00	\$ 7,485.00	\$ -	\$ -	\$ -	0.0	
50.)	St. Paul's, Stockbridge	\$ 12,186.00	\$ 12,186.00	\$ -	\$ -	\$ -	0.0	
51.)	St. John's, Sutton	\$ 12,080.00	\$ 12,080.00	\$ -	\$ -	\$ -	0.0	
52.)	St. Mary's, Thorndike (Palmer)	11/17/2014 \$ -	\$ -	\$ -	\$ -	\$ -		
53.)	St. Andrew's, Turner's Falls	\$ 999.00	\$ 999.00	\$ -	\$ -	\$ -	0.0	
54.)	Trinity, Ware	\$ 9,105.00	\$ 9,105.00	\$ -	\$ -	\$ -	0.0	
55.)	Reconciliation, Webster	\$ 8,226.00	\$ 8,226.00	\$ -	\$ -	\$ -	0.0	
56.)	St. Stephen's, Westborough	\$ 17,889.00	\$ 17,889.00	\$ -	\$ -	\$ -	0.0	
57.)	Atonement, Westfield	\$ 18,887.00	\$ 18,887.00	\$ -	\$ -	\$ -	0.0	
58.)	Good Shepherd, West Springfield	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	0.0	
59.)	Trinity, Whitinsville	\$ 6,478.00	\$ 6,478.00	\$ -	\$ -	\$ -	0.0	
60.)	Epiphany, Wilbraham	\$ 12,377.00	\$ 12,377.00	\$ -	\$ -	\$ -	0.0	
61.)	St. John's, Williamstown	\$ 44,053.00	\$ 44,053.00	\$ -	\$ -	\$ -	0.0	
62.)	All Saints, Worcester	\$ 64,209.00	\$ 64,209.00	\$ -	\$ -	\$ -	0.0	
63.)	St. Luke's, Worcester	\$ 15,707.00	\$ 15,707.00	\$ -	\$ -	\$ -	0.0	
64.)	St. Mark's, Worcester	\$ 2,812.00	\$ 2,812.00	\$ -	\$ -	\$ -	0.0	
65.)	St. Matthew's, Worcester	\$ 14,316.00	\$ 14,316.00	\$ -	\$ -	\$ -	0.0	
66.)	St. Michael's, Worcester	\$ 9,764.00	\$ 9,764.00	\$ -	\$ -	\$ -	0.0	changing to EFT eff 8/15/17
66.)	St. Michael's, Worcester	\$ 4,185.00						
67.)	All Saints of The Bershires, N.Adams	\$ 17,184.00	\$ 17,184.00	\$ -	\$ -	\$ -	0.0	
68.)	Grace Church in the Southern Berkshires	\$ 17,546.00	\$ 17,546.00	\$ -	\$ -	\$ -	0.0	
	fractions & Shelburne Falls adjustment	\$ -	\$ -					
	TOTALS:	\$ 927,205.00	\$ 917,580.00	\$ 5,440	\$ -	\$ 5,430	7.0	10/31/2017
	proof	100%	99%	1%			11.1	10/31/2016
		(#01-4000-99-999)	Billing Fulfilled at Monthend	Billing Unpaid at Monthend				
	GL Bal	\$ 927,455.00		Aging Balances:				
				100%	0%		100%	
	Shelburne Falls for 2016	\$ (250.00)		Current Yr.Bal	Prior Yr.Bal		Aging Total	
		\$ 927,205.00						

The Episcopal Diocese of Western Massachusetts
Unaudited Comparative Balance Sheet - All Funds - Ivl3
as of September 30, 2017

	OPERATIONS	AGENCY	FTF	EMWM	2017 All Funds 9/30/2017	2016 All Funds 12/31/2016	Variance \$
Assets							
Cash and Other Non-Property Assets							
Cash and Cash Equivalents	\$410,870.56	\$0.00	\$0.00	\$228,129.27	\$638,999.83	\$896,505.03	(\$257,505.20)
Accounts Receivable - Common Ministry	\$7,962.00	\$0.00	\$0.00	\$0.00	\$7,962.00	\$23,113.00	(\$15,151.00)
Accounts Receivable, other	\$3,515.87	\$804.71	\$0.00	\$0.00	\$4,320.58	\$21,369.92	(\$17,049.34)
Due From/To Funds	(\$184,992.21)	\$112,304.86	\$0.00	\$72,687.35	\$0.00	\$0.00	\$0.00
Distribution Receivable	\$388,713.89	\$0.00	\$0.00	\$0.00	\$388,713.89	\$374,666.12	\$14,047.77
Other Assets	\$26,652.79	\$6,220.73	\$0.00	\$2,552.26	\$35,425.78	\$18,109.91	\$17,315.87
Interest in net assets of the Trustees/Diocese of WMA	\$32,299,338.34	\$0.00	\$0.00	\$0.00	\$32,299,338.34	\$29,892,692.06	\$2,406,646.28
Bishop's Investments	\$230,327.26	\$0.00	\$0.00	\$0.00	\$230,327.26	\$224,752.44	\$5,574.82
Total Cash and Other Non-Property Assets	\$33,182,388.50	\$119,330.30	\$0.00	\$303,368.88	\$33,605,087.68	\$31,451,208.48	\$2,153,879.20
Property & Equipment used in Operations							
Buildings and Improvements	\$126,912.29	\$0.00	\$0.00	\$1,175,000.00	\$1,301,912.29	\$1,300,388.73	\$1,523.56
Equipment	\$53,243.40	\$0.00	\$0.00	\$0.00	\$53,243.40	\$39,789.40	\$13,454.00
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	(\$107,436.99)	\$0.00	\$0.00	\$0.00	(\$107,436.99)	(\$96,670.29)	(\$10,766.70)
Total Property & Equipment used in Operations	\$125,972.58	\$0.00	\$0.00	\$1,175,000.00	\$1,300,972.58	\$1,296,761.72	\$4,210.86
Property & Equipment to be disposed of by sale	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	(\$100,000.00)
Mortgage on 166 Holden Street	\$0.00	\$0.00	\$0.00	\$286,935.38	\$286,935.38	\$295,446.03	(\$8,510.65)
Total Assets	\$33,308,361.08	\$119,330.30	\$0.00	\$1,765,304.26	\$35,192,995.64	\$33,143,416.23	\$2,049,579.41
Liabilities and Net Assets							
Liabilities							
Accounts Payable and Accrued Expenses	\$113,062.13	\$0.00	\$0.00	(\$102,055.31)	\$11,006.82	\$35,534.48	(\$24,527.66)
Refundable Advances	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$35,827.30	(\$5,827.30)
Grant Reserves	\$2,258.00	\$0.00	\$0.00	\$0.00	\$2,258.00	\$0.00	\$2,258.00
Agency Obligations	\$0.00	\$119,330.30	\$0.00	(\$12.50)	\$119,317.80	\$133,421.47	(\$14,103.67)
Amounts Held on Behalf of Others	\$29,007.62	\$0.00	\$0.00	\$0.00	\$29,007.62	\$31,730.14	(\$2,722.52)

The Episcopal Diocese of Western Massachusetts
Unaudited Comparative Balance Sheet - All Funds - lvl3
as of September 30, 2017

		OPERATIONS	AGENCY	FTF	EMWM	2017 All Funds 9/30/2017	2016 All Funds 12/31/2016	Variance \$
Line of Credit		\$134,988.82	\$0.00	\$0.00	\$0.00	\$134,988.82	\$0.00	\$134,988.82
Retirement Benefit Obligations		\$107,231.20	\$0.00	\$0.00	\$0.00	\$107,231.20	\$107,231.20	\$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	(\$48,633.08)	(\$48,633.08)	\$0.00	(\$48,633.08)
Total Liabilities		\$2,325,729.77	\$119,330.30	\$0.00	(\$150,700.89)	\$2,294,359.18	\$2,252,926.59	\$41,432.59
Net Assets								
01-3000-99	Net Assets	\$8,682,079.08	\$0.00	\$0.00	\$0.00	\$8,682,079.08	\$7,943,821.21	\$738,257.87
02-3000-99	Net Assets	\$18,207,211.77	\$0.00	\$0.00	\$0.00	\$18,207,211.77	\$16,951,276.36	\$1,255,935.41
03-3000-99	Net Assets	\$4,093,340.46	\$0.00	\$0.00	\$0.00	\$4,093,340.46	\$4,093,340.46	\$0.00
06-3000-99	Net Assets	\$0.00	\$0.00	\$0.00	\$1,916,005.15	\$1,916,005.15	\$1,902,051.61	\$13,953.54
Total Net Assets		\$30,982,631.31	\$0.00	\$0.00	\$1,916,005.15	\$32,898,636.46	\$30,890,489.64	\$2,008,146.82
Total Liabilities and Net Assets		\$33,308,361.08	\$119,330.30	\$0.00	\$1,765,304.26	\$35,192,995.64	\$33,143,416.23	\$2,049,579.41
BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS		\$28,988,438.03	\$0.00	\$0.00	\$1,902,051.61	\$30,890,489.64	\$30,475,797.77	\$414,691.87
NET SURPLUS/(DEFICIT)		\$1,994,193.28	\$0.00	\$0.00	\$13,953.54	\$2,008,146.82	\$414,691.87	\$1,593,454.95
ENDING NET ASSETS		\$30,982,631.31	\$0.00	\$0.00	\$1,916,005.15	\$32,898,636.46	\$30,890,489.64	\$2,008,146.82

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD SEPTEMBER 2017 LEVEL 3 (Ops-Agency only)

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2017	2017 Budget as of 9/30/2017
01 - Operations Unrestricted												
REVENUES												
Assessment for Common Ministry												
01-4000-99	Common Ministry - Parishes and Missions											
999 - Default		\$93,254.00	\$92,855.00	\$92,855.00	\$92,855.00	\$92,606.00	\$92,606.00	\$92,606.00	\$92,606.00	\$92,606.00	\$834,849.00	\$833,724.73
Total Assessment for Common Ministry		\$93,254.00	\$92,855.00	\$92,855.00	\$92,855.00	\$92,606.00	\$92,606.00	\$92,606.00	\$92,606.00	\$92,606.00	\$834,849.00	\$833,724.73
Use of Investment - Trustees												
01-5100-99	Use of Investment - Spending Rule											
999 - Default		\$0.00	\$0.00	\$341,557.84	\$0.00	\$0.00	\$345,842.70	\$0.00	\$0.00	\$351,021.66	\$1,038,422.20	\$1,021,579.48
01-5200-30	Use of Investment - Additional Draw											
323 - Ministry with Girls		\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
Total Use of Investment - Trustees		\$500.00	\$0.00	\$341,557.84	\$0.00	\$0.00	\$345,842.70	\$0.00	\$0.00	\$351,021.66	\$1,038,922.20	\$1,021,579.48
Program Income												
01-4500-20	Program Income											
201 - Diocesan Convention		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00	\$35.00	\$0.00
203 - Special Clergy Gatherings		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00	\$20.00	\$0.00
225 - Special Projects		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,397.57	\$1,160.39	\$4,557.96	\$0.00
227 - Social Justice		\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
270 - Communications		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-4500-30	Program Income											
310 - Cathedral ofThe Beloved-Pittsfiel		\$0.00	\$0.00	\$0.00	\$0.00	\$2,916.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,916.00	\$0.00
315 - Youth Ministry		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	\$4,499.82
324 - Christian Formation Missione		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	\$0.00
01-4500-40	Program Income											
103 - Parish Leadership Developmen		\$0.00	\$0.00	\$3,345.00	\$0.00	(\$30.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,315.00	\$3,000.00
124 - Clergy Conferences		\$0.00	\$0.00	\$4,379.62	\$0.00	\$3,149.24	\$0.00	\$0.00	\$0.00	\$0.00	\$7,528.86	\$6,200.00
126 - Safe Church		\$0.00	\$0.00	(\$40.00)	\$0.00	\$615.00	\$540.00	\$0.00	\$0.00	\$125.00	\$1,240.00	\$2,699.89
130 - Diaconate Formation		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,850.00	\$0.00	\$0.00	\$0.00	\$1,850.00	\$0.00

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD SEPTEMBER 2017 LEVEL 3 (Ops-Agency only)

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2017	2017 Budget as of 9/30/2017
01-4500-50	Program Income											
012 - Province of N.E.		\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	\$0.00
050 - Veteran's Ministry		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
059 - Walking Together Ministry		\$6,039.95	\$5,787.37	\$5,474.33	\$6,119.98	\$6,716.93	\$6,988.11	\$2,419.04	\$20.00	\$1,470.00	\$41,035.71	\$45,669.42
Total Program Income		\$6,039.95	\$5,787.37	\$13,158.95	\$6,119.98	\$16,267.17	\$10,178.11	\$2,419.04	\$3,417.57	\$3,510.39	\$66,898.53	\$62,069.13
Other Income and Gifts												
01-4100-99	Bequests & Estate Gifts											
999 - Default		\$5,000.00	\$0.00	\$0.00	\$0.00	(\$5,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-4200-20	Other Income and Gifts											
227 - Social Justice		\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00
01-4200-30	Other Income and Gifts											
325 - Episcopal Church Women		\$89.80	\$0.00	\$0.00	\$127.47	\$0.00	\$0.00	\$89.80	\$0.00	\$0.00	\$307.07	\$0.00
01-4200-50	Other Income and Gifts											
037 - Creation Care		\$3,000.00	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$16,500.00	\$13,500.00
050 - Veteran's Ministry		\$1,417.80	\$9,354.95	\$30.00	\$9,500.00	\$540.47	\$0.00	\$9,000.00	\$600.00	\$827.00	\$31,270.22	\$27,000.00
059 - Walking Together Ministry		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
01-4200-99	Other Income and Gifts											
999 - Default		\$403.48	\$191.51	\$0.00	\$0.17	\$0.00	\$642.57	\$2,235.72	\$0.00	\$0.00	\$3,473.45	\$0.00
01-4700-20	Accounting Services											
235 - Archive Project		\$100.00	\$60.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$720.00	\$956.20
01-4700-30	Accounting Services											
399 - CongDev Canon Personnel E		\$450.00	\$270.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$3,240.00	\$4,199.83
01-4700-40	Accounting Services											
199 - LeadershipDev Canon Personne		\$450.00	\$270.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$360.00	\$3,240.00	\$4,199.83
Total Other Income and Gifts		\$10,911.08	\$14,646.46	\$840.00	\$14,927.64	(\$3,659.53)	\$1,442.57	\$16,625.52	\$2,900.00	\$1,627.00	\$60,260.74	\$49,855.86
Interest Income												
01-4300-99	Interest Income											
999 - Default		\$85.07	\$73.73	\$34.90	\$22.86	\$33.62	\$40.18	\$32.74	\$9.26	\$44.52	\$376.88	\$0.00
Total Interest Income		\$85.07	\$73.73	\$34.90	\$22.86	\$33.62	\$40.18	\$32.74	\$9.26	\$44.52	\$376.88	\$0.00

The Episcopal Diocese of Western Massachusetts
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YTD SEPTEMBER 2017 LEVEL 3 (Ops-Agency only)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2017	2017 Budget as of 9/30/2017
TOTAL REVENUES	\$110,790.10	\$113,362.56	\$448,446.69	\$113,925.48	\$105,247.26	\$450,109.56	\$111,683.30	\$98,932.83	\$448,809.57	\$2,001,307.35	\$1,967,229.20
EXPENSES											
WIDER CHURCH - Mission With The Larger Church/World											
Operational Expenses											
001 - Nat'l Church Apportionment	\$27,453.19	\$27,453.24	\$27,453.24	\$27,453.24	\$27,453.24	\$27,453.24	\$27,453.24	\$27,453.24	\$27,453.24	\$247,079.11	\$247,079.11
010 - General Convention	\$1,249.55	\$1,249.55	\$1,249.55	\$1,249.55	\$1,249.55	\$1,249.55	\$1,249.55	\$1,249.55	\$1,249.55	\$11,245.95	\$11,249.55
012 - Province of N.E.	\$812.42	\$812.42	\$812.42	\$812.42	\$1,001.12	\$3,782.42	\$812.42	\$812.42	\$812.42	\$10,470.48	\$7,311.42
020 - Ecumenical Officer	\$0.00	\$0.00	\$0.00	\$0.00	\$1,929.01	\$0.00	\$0.00	\$0.00	\$0.00	\$1,929.01	\$1,687.47
021 - Interfaith Council	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	\$300.00
026 - Mass Council of Churches	\$1,041.67	\$1,041.67	\$1,041.67	\$1,041.67	\$1,041.67	\$1,041.67	\$1,041.67	\$1,041.67	\$1,041.67	\$9,375.03	\$9,374.61
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
030 - Global Mission	\$50.56	\$12,800.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,850.56	\$19,249.98
033 - Anglican Communion Partner	\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$208.37	\$1,875.33	\$0.00
035 - Millenium Development Goal	\$4,594.50	\$0.00	\$0.00	\$4,594.50	\$0.00	\$0.00	\$4,594.50	\$0.00	\$0.00	\$13,783.50	\$13,783.50
037 - Creation Care	\$2,681.26	\$2,736.31	\$2,872.50	\$3,462.44	\$2,486.31	\$2,675.32	\$2,631.83	\$2,678.58	\$2,521.31	\$24,745.86	\$26,272.13
050 - Veteran's Ministry	\$6,176.14	\$6,537.49	\$6,645.16	\$5,608.76	\$6,735.15	\$5,969.65	\$6,390.57	\$7,528.22	\$7,539.48	\$59,130.62	\$60,836.64
059 - Walking Together Ministry	\$6,068.26	\$5,759.06	\$5,474.33	\$6,119.98	\$6,716.93	\$6,997.53	\$6,838.37	\$7,010.80	\$8,239.18	\$59,224.44	\$45,671.14
Total Operational Expenses	\$51,310.92	\$58,598.11	\$48,757.24	\$51,175.93	\$48,821.35	\$49,377.75	\$51,845.52	\$47,982.85	\$49,065.22	\$456,934.89	\$444,690.55
TOTAL WIDER CHURCH - Mission with the Larger Church/World	\$51,310.92	\$58,598.11	\$48,757.24	\$51,175.93	\$48,821.35	\$49,377.75	\$51,845.52	\$47,982.85	\$49,065.22	\$456,934.89	\$444,690.55
CONGREGATIONAL DEVELOPMENT: Mission with Congregations											
OPERATIONAL EXPENSES											
301 - Spec. Assist. Congreg.	\$0.00	\$0.00	\$458.27	\$0.00	\$87.50	\$587.00	\$0.00	\$225.00	\$0.00	\$1,357.77	\$3,749.82
310 - Cathedral ofThe Beloved-Pittsfiel	\$839.66	\$839.67	\$839.68	\$1,119.57	\$1,119.56	\$1,119.56	\$839.66	\$839.66	\$839.66	\$8,396.68	\$0.00
312 - Deanery Programs	\$0.00	\$0.00	\$90.00	\$1.39	\$0.00	\$547.61	\$0.00	\$0.00	\$55.71	\$694.71	\$1,724.93
313 - Ministry Development Initiativ	\$340.00	\$0.00	\$31,182.00	\$500.00	\$10,000.00	\$0.00	\$38,818.00	\$0.00	(\$865.00)	\$79,975.00	\$85,000.00
314 - Bement/Waterfield Edu. Grant	\$14,900.00	\$4,350.00	\$700.00	\$0.00	\$51.08	\$1,730.00	\$7,110.00	\$8,000.00	\$1,280.00	\$38,121.08	\$34,730.00

The Episcopal Diocese of Western Massachusetts
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	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2017	2017 Budget as of 9/30/2017
315 - Youth Ministry	\$1,547.35	\$1,547.35	\$3,302.35	\$2,244.35	\$2,047.35	\$1,547.35	\$16,771.42	\$2,198.37	\$2,097.44	\$33,303.33	\$29,892.39
324 - Christian Formation Missione	\$8,503.95	\$8,705.07	\$8,623.95	\$10,693.95	\$8,776.78	\$8,753.95	\$5,170.63	\$5,329.53	\$5,570.63	\$70,128.44	\$101,714.08
TOTAL CONGREGATIONAL EXPENSES	\$26,130.96	\$15,442.09	\$45,196.25	\$14,559.26	\$22,082.27	\$14,285.47	\$68,709.71	\$16,592.56	\$8,978.44	\$231,977.01	\$256,811.22
PERSONNEL EXPENSES											
391 - CongDev Canon Business Exp	\$459.46	\$685.78	\$2,149.74	\$1,340.47	\$2,363.26	\$835.55	\$495.33	\$472.07	\$739.52	\$9,541.18	\$7,045.25
399 - CongDev Canon Personnel E	\$16,143.90	\$16,091.66	\$16,199.97	\$16,091.64	\$16,131.75	\$16,091.64	\$16,091.65	\$16,091.65	\$16,091.64	\$145,025.50	\$148,106.20
TOTAL PERSONNEL EXPENSES	\$16,603.36	\$16,777.44	\$18,349.71	\$17,432.11	\$18,495.01	\$16,927.19	\$16,586.98	\$16,563.72	\$16,831.16	\$154,566.68	\$155,151.45
TOTAL CONGREGATIONAL DEV: Mission with Congregations	\$42,734.32	\$32,219.53	\$63,545.96	\$31,991.37	\$40,577.28	\$31,212.66	\$85,296.69	\$33,156.28	\$25,809.60	\$386,543.69	\$411,962.67
LEADERSHIP DEVELOPMENT & CLERGY SUPPORT											
OPERATIONAL EXPENSES											
103 - Parish Leadership Developmen	\$0.00	\$107.51	\$10,295.93	(\$175.00)	\$0.00	\$0.00	\$0.00	\$22.94	\$0.00	\$10,251.38	\$8,250.00
110 - Clergy Children Educ. Grant	\$1,500.00	\$0.00	\$0.00	\$0.00	\$375.00	\$0.00	\$750.00	\$3,000.00	\$0.00	\$5,625.00	\$5,624.76
120 - Comm. on Ministry	\$2,469.37	\$1,121.00	\$84.00	\$9.00	\$0.00	\$81.83	\$0.00	\$0.00	\$1,617.36	\$5,382.56	\$1,874.91
121 - Seminarian Assistance	\$0.00	\$256.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,756.00	\$12,500.00
122 - Continuing Educ. Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$3,000.00
123 - Sabbatical Grants	\$1,327.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,327.25	\$2,999.88
124 - Clergy Conferences	\$93.48	\$57.51	\$48.48	\$0.00	\$17,494.48	\$19.79	\$0.00	\$0.00	\$130.41	\$17,844.15	\$17,900.00
125 - Transition Ministry	\$300.00	\$253.59	\$1,465.11	\$13.00	\$153.00	\$249.38	\$314.38	\$138.05	\$724.80	\$3,611.31	\$4,562.47
126 - Safe Church	\$300.00	\$0.00	\$0.00	\$0.00	\$225.42	\$52.43	\$600.00	\$13.38	\$733.41	\$1,924.64	\$3,337.34
127 - Fresh Start Program	\$348.09	\$363.46	\$228.20	\$50.83	\$430.41	\$38.80	\$0.00	\$0.00	\$1,469.47	\$2,929.26	\$3,237.41
128 - Strategic Leadership Dvlpmn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
129 - Education for Ministry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125.00	\$1,875.00	\$0.00	\$0.00	\$2,000.00	\$2,112.49
130 - Diaconate Formation	\$0.00	\$0.00	\$3,898.00	\$0.00	\$100.00	\$140.00	\$1,233.33	\$0.00	(\$1,450.34)	\$3,920.99	\$4,000.00
140 - Retiree Benefits	\$7,336.32	\$7,336.32	\$7,336.32	\$7,336.32	\$7,336.32	\$7,336.32	\$5,265.15	\$5,265.15	\$5,365.15	\$59,913.37	\$79,623.44
TOTAL OPERATIONAL EXPENSES	\$13,674.51	\$9,495.39	\$23,356.04	\$7,234.15	\$26,114.63	\$9,043.55	\$10,037.86	\$8,439.52	\$11,090.26	\$118,485.91	\$150,522.70
PERSONNEL EXPENSES											
191 - LeadershipDev Canon Busines	\$405.37	\$514.47	\$1,672.07	\$403.83	\$474.29	\$876.30	\$99.49	\$669.48	\$607.37	\$5,722.67	\$8,162.29

The Episcopal Diocese of Western Massachusetts
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	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2017	2017 Budget as of 9/30/2017
199 - LeadershipDev Canon Personne	\$14,563.84	\$14,511.58	\$14,619.89	\$14,511.56	\$14,551.66	\$14,511.56	\$14,511.56	\$14,511.56	\$14,511.54	\$130,804.75	\$134,125.32
TOTAL PERSONNEL EXPENSES	\$14,969.21	\$15,026.05	\$16,291.96	\$14,915.39	\$15,025.95	\$15,387.86	\$14,611.05	\$15,181.04	\$15,118.91	\$136,527.42	\$142,287.61
TOTAL LEADERSHIP DEVELOPMENT & CLERGY SUPPORT	\$28,643.72	\$24,521.44	\$39,648.00	\$22,149.54	\$41,140.58	\$24,431.41	\$24,648.91	\$23,620.56	\$26,209.17	\$255,013.33	\$292,810.31
EPISCOPAL OVERSIGHT: Mission and Ministry of the Bishop											
OPERATIONAL EXPENSES											
201 - Diocesan Convention	\$733.86	\$733.86	\$733.86	\$977.22	\$733.86	\$795.36	\$733.86	\$733.86	\$1,062.79	\$7,238.53	\$6,318.49
202 - Diocesan Council	\$567.00	\$63.13	\$154.15	\$23.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807.55	\$937.44
203 - Special Clergy Gatherings	\$0.00	\$0.00	\$729.46	\$0.00	\$454.96	\$1,270.55	\$219.34	\$0.00	\$0.00	\$2,674.31	\$1,300.00
204 - Standing Committee	\$567.00	\$0.00	\$163.98	\$0.00	\$14.50	\$0.00	\$0.00	\$0.00	\$13.82	\$759.30	\$0.00
205 - Chancellor's Conference	\$0.00	\$3,385.86	\$0.00	\$0.00	\$2,179.69	\$0.00	\$0.00	\$0.00	\$0.00	\$5,565.55	\$2,250.00
206 - Title IV	\$0.00	\$0.00	\$18.19	\$262.50	\$0.00	\$0.00	\$55.64	\$787.50	\$0.00	\$1,123.83	\$1,499.99
220 - Stewardship	\$1,324.90	\$262.38	\$2,251.84	\$491.24	\$2,687.89	\$169.00	\$15.00	\$15.00	\$218.00	\$7,435.25	\$7,599.94
225 - Special Projects	\$0.00	\$223.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$223.47	\$0.00
227 - Social Justice	\$50.00	\$247.00	(\$10.00)	\$0.00	\$360.00	\$62.37	\$0.00	\$200.00	\$0.00	\$909.37	\$1,874.91
235 - Archive Project	\$563.73	\$507.11	\$519.00	\$507.11	\$507.11	\$648.85	\$507.08	\$542.08	\$507.08	\$4,809.15	\$5,957.68
270 - Communications	\$12,643.83	\$7,841.42	\$7,425.58	\$14,222.86	\$8,523.08	\$7,493.68	\$8,097.44	\$13,274.07	\$7,407.74	\$86,929.70	\$84,347.49
275 - Bishop Wanderings	\$0.00	\$0.00	\$700.00	\$0.00	\$0.00	\$182.04	\$472.95	\$0.00	\$0.00	\$1,354.99	\$3,000.00
TOTAL OPERATIONAL EXPENSES	\$16,450.32	\$13,264.23	\$12,686.06	\$16,484.20	\$15,461.09	\$10,621.85	\$10,101.31	\$15,552.51	\$9,209.43	\$119,831.00	\$115,085.94
PERSONNEL EXPENSES											
291 - Bishop Business Expenses	\$1,331.75	\$2,030.28	\$8,659.79	\$4,360.61	\$2,574.55	\$4,792.74	\$2,061.05	\$1,995.01	\$7,348.15	\$35,153.93	\$21,869.06
299 - Bishop Personnel Expenses	\$22,874.31	\$23,861.66	\$22,954.57	\$22,961.80	\$25,445.02	\$23,431.99	\$24,181.64	\$24,181.64	\$24,181.64	\$214,074.27	\$239,287.09
TOTAL PERSONNEL EXPENSES	\$24,206.06	\$25,891.94	\$31,614.36	\$27,322.41	\$28,019.57	\$28,224.73	\$26,242.69	\$26,176.65	\$31,529.79	\$249,228.20	\$261,156.15
TOTAL EPISCOPAL OVERSIGHT: Mission & Ministry of the Bishop	\$40,656.38	\$39,156.17	\$44,300.42	\$43,806.61	\$43,480.66	\$38,846.58	\$36,344.00	\$41,729.16	\$40,739.22	\$369,059.20	\$376,242.09
ADMINISTRATION & FINANCE: Support of Diocesan Operations											
OPERATIONAL EXPENSES											
400 - General Operation Expenses	\$3,076.98	\$2,898.51	\$3,668.77	\$4,608.66	\$1,774.12	\$3,160.08	\$1,701.97	\$2,217.41	\$163.09	\$23,269.59	\$24,220.94

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD SEPTEMBER 2017 LEVEL 3 (Ops-Agency only)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2017	2017 Budget as of 9/30/2017
420 - General Property Expenses	\$8,612.76	\$8,980.29	\$9,431.38	\$9,994.58	\$9,451.92	\$8,860.43	\$9,352.79	\$9,055.73	\$9,221.71	\$82,961.59	\$84,249.07
430 - Financial Management Expense	\$4,315.30	\$6,204.65	\$5,229.58	\$5,030.23	\$5,050.30	\$27,219.84	\$5,210.50	\$2,720.85	\$8,272.75	\$69,254.00	\$58,573.43
TOTAL OPERATIONAL EXPENSES	\$16,005.04	\$18,083.45	\$18,329.73	\$19,633.47	\$16,276.34	\$39,240.35	\$16,265.26	\$13,993.99	\$17,657.55	\$175,485.18	\$167,043.44
PERSONNEL EXPENSES											
491 - Finance Business Expenses	\$648.38	\$526.77	\$1,355.27	\$447.39	\$185.61	\$763.13	\$463.45	\$160.18	\$424.63	\$4,974.81	\$8,617.02
499 - Finance Personnel Expenses	\$18,809.92	\$18,877.27	\$18,598.92	\$18,555.39	\$18,772.94	\$18,746.19	\$18,746.22	\$19,262.94	\$19,295.24	\$169,665.03	\$169,186.43
TOTAL PERSONNEL EXPENSES	\$19,458.30	\$19,404.04	\$19,954.19	\$19,002.78	\$18,958.55	\$19,509.32	\$19,209.67	\$19,423.12	\$19,719.87	\$174,639.84	\$177,803.45
TOTAL ADMINISTRATION & FINANCE: Support of Diocesan Ops	\$35,463.34	\$37,487.49	\$38,283.92	\$38,636.25	\$35,234.89	\$58,749.67	\$35,474.93	\$33,417.11	\$37,377.42	\$350,125.02	\$344,846.89
DIOCESAN AGENCY: Agency functions provided to Congregations											
OPERATIONAL EXPENSES											
700 - Agency Administrative Cost	\$1,066.95	\$761.45	\$2,559.55	\$992.61	\$768.45	\$658.34	\$758.70	\$767.22	\$799.29	\$9,132.56	\$9,586.26
Total OPERATIONAL EXPENSES	\$1,066.95	\$761.45	\$2,559.55	\$992.61	\$768.45	\$658.34	\$758.70	\$767.22	\$799.29	\$9,132.56	\$9,586.26
PERSONNEL EXPENSES											
791 - Agency Business Expenses	\$574.88	\$312.98	(\$33.02)	\$124.98	\$24.96	\$48.96	\$800.96	\$86.84	\$979.96	\$2,921.50	\$2,024.90
799 - Agency Personnel Expenses	\$13,269.52	\$13,269.54	\$13,269.54	\$13,269.54	\$13,269.54	\$13,269.54	\$13,269.54	\$13,269.54	\$13,269.54	\$119,425.84	\$120,193.10
Total PERSONNEL EXPENSES	\$13,844.40	\$13,582.52	\$13,236.52	\$13,394.52	\$13,294.50	\$13,318.50	\$14,070.50	\$13,356.38	\$14,249.50	\$122,347.34	\$122,218.00
Total DIOCESAN AGENCY: Agency functions	\$14,911.35	\$14,343.97	\$15,796.07	\$14,387.13	\$14,062.95	\$13,976.84	\$14,829.20	\$14,123.60	\$15,048.79	\$131,479.90	\$131,804.26
TOTAL EXPENSES	\$213,720.03	\$206,326.71	\$250,331.61	\$202,146.83	\$223,317.71	\$216,594.91	\$248,439.25	\$194,029.56	\$194,249.42	\$1,949,156.03	\$2,002,356.77
NET SURPLUS/(DEFICIT)											
001 - Nat'l Church Apportionment	(\$27,453.19)	(\$27,453.24)	(\$27,453.24)	(\$27,453.24)	(\$27,453.24)	(\$27,453.24)	(\$27,453.24)	(\$27,453.24)	(\$27,453.24)	(\$247,079.11)	(\$247,079.11)
010 - General Convention	(\$1,249.55)	(\$1,249.55)	(\$1,249.55)	(\$1,249.55)	(\$1,249.55)	(\$1,249.55)	(\$1,249.55)	(\$1,249.55)	(\$1,249.55)	(\$11,245.95)	(\$11,249.55)
012 - Province of N.E.	(\$812.42)	(\$812.42)	(\$812.42)	(\$812.42)	\$1,698.88	(\$3,782.42)	(\$812.42)	(\$812.42)	(\$812.42)	(\$7,770.48)	(\$7,311.42)
020 - Ecumenical Officer	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,929.01)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,929.01)	(\$1,687.47)

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD SEPTEMBER 2017 LEVEL 3 (Ops-Agency only)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2017	2017 Budget as of 9/30/2017
021 - Interfaith Council	(\$350.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$350.00)	(\$300.00)
026 - Mass Council of Churches	(\$1,041.67)	(\$1,041.67)	(\$1,041.67)	(\$1,041.67)	(\$1,041.67)	(\$1,041.67)	(\$1,041.67)	(\$1,041.67)	(\$1,041.67)	(\$9,375.03)	(\$9,374.61)
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)
030 - Global Mission	(\$50.56)	(\$12,800.00)	(\$3,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$15,850.56)	(\$19,249.98)
033 - Anglican Communion Partners	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$208.37)	(\$1,875.33)	\$0.00
035 - Millenium Development Goals	(\$4,594.50)	\$0.00	\$0.00	(\$4,594.50)	\$0.00	\$0.00	(\$4,594.50)	\$0.00	\$0.00	(\$13,783.50)	(\$13,783.50)
037 - Creation Care	\$318.74	\$1,763.69	(\$2,872.50)	\$1,037.56	(\$2,486.31)	(\$2,675.32)	\$1,868.17	(\$2,678.58)	(\$2,521.31)	(\$8,245.86)	(\$12,772.13)
050 - Veteran's Ministry	(\$4,758.34)	\$2,817.46	(\$6,615.16)	\$3,891.24	(\$6,194.68)	(\$5,969.65)	\$2,609.43	(\$6,928.22)	(\$6,712.48)	(\$27,860.40)	(\$33,836.64)
059 - Walking Together Ministry	(\$28.31)	\$28.31	\$0.00	\$0.00	\$0.00	(\$9.42)	(\$4,419.33)	(\$5,490.80)	(\$6,769.18)	(\$16,688.73)	(\$1.72)
103 - Parish Leadership Development Da	\$0.00	(\$107.51)	(\$6,950.93)	\$175.00	(\$30.00)	\$0.00	\$0.00	(\$22.94)	\$0.00	(\$6,936.38)	(\$5,250.00)
110 - Clergy Children Educ. Grants	(\$1,500.00)	\$0.00	\$0.00	\$0.00	(\$375.00)	\$0.00	(\$750.00)	(\$3,000.00)	\$0.00	(\$5,625.00)	(\$5,624.76)
120 - Comm. on Ministry	(\$2,469.37)	(\$1,121.00)	(\$84.00)	(\$9.00)	\$0.00	(\$81.83)	\$0.00	\$0.00	(\$1,617.36)	(\$5,382.56)	(\$1,874.91)
121 - Seminarian Assistance	\$0.00	(\$256.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	(\$2,756.00)	(\$12,500.00)
122 - Continuing Educ. Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	\$0.00	\$0.00	\$0.00	(\$1,000.00)	(\$3,000.00)
123 - Sabbatical Grants	(\$1,327.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,327.25)	(\$2,999.88)
124 - Clergy Conferences	(\$93.48)	(\$57.51)	\$4,331.14	\$0.00	(\$14,345.24)	(\$19.79)	\$0.00	\$0.00	(\$130.41)	(\$10,315.29)	(\$11,700.00)
125 - Transition Ministry	(\$300.00)	(\$253.59)	(\$1,465.11)	(\$13.00)	(\$153.00)	(\$249.38)	(\$314.38)	(\$138.05)	(\$724.80)	(\$3,611.31)	(\$4,562.47)
126 - Safe Church	(\$300.00)	\$0.00	(\$40.00)	\$0.00	\$389.58	\$487.57	(\$600.00)	(\$13.38)	(\$608.41)	(\$684.64)	(\$637.45)
127 - Fresh Start Program	(\$348.09)	(\$363.46)	(\$228.20)	(\$50.83)	(\$430.41)	(\$38.80)	\$0.00	\$0.00	(\$1,469.47)	(\$2,929.26)	(\$3,237.41)
128 - Strategic Leadership Dvlpmnt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,500.00)
129 - Education for Ministry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$125.00)	(\$1,875.00)	\$0.00	\$0.00	(\$2,000.00)	(\$2,112.49)
130 - Diaconate Formation	\$0.00	\$0.00	(\$3,898.00)	\$0.00	(\$100.00)	\$1,710.00	(\$1,233.33)	\$0.00	\$1,450.34	(\$2,070.99)	(\$4,000.00)
140 - Retiree Benefits	(\$7,336.32)	(\$7,336.32)	(\$7,336.32)	(\$7,336.32)	(\$7,336.32)	(\$7,336.32)	(\$5,265.15)	(\$5,265.15)	(\$5,365.15)	(\$59,913.37)	(\$79,623.44)
191 - LeadershipDev Canon Business Expe	(\$405.37)	(\$514.47)	(\$1,672.07)	(\$403.83)	(\$474.29)	(\$876.30)	(\$99.49)	(\$669.48)	(\$607.37)	(\$5,722.67)	(\$8,162.29)
199 - LeadershipDev Canon Personnel Exp	(\$14,113.84)	(\$14,241.58)	(\$14,259.89)	(\$14,151.56)	(\$14,191.66)	(\$14,151.56)	(\$14,151.56)	(\$14,151.56)	(\$14,151.54)	(\$127,564.75)	(\$129,925.49)
201 - Diocesan Convention	(\$733.86)	(\$733.86)	(\$733.86)	(\$977.22)	(\$733.86)	(\$795.36)	(\$733.86)	(\$733.86)	(\$1,027.79)	(\$7,203.53)	(\$6,318.49)
202 - Diocesan Council	(\$567.00)	(\$63.13)	(\$154.15)	(\$23.27)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$807.55)	(\$937.44)
203 - Special Clergy Gatherings	\$0.00	\$0.00	(\$729.46)	\$0.00	(\$454.96)	(\$1,270.55)	(\$219.34)	\$0.00	\$20.00	(\$2,654.31)	(\$1,300.00)
204 - Standing Committee	(\$567.00)	\$0.00	(\$163.98)	\$0.00	(\$14.50)	\$0.00	\$0.00	\$0.00	(\$13.82)	(\$759.30)	\$0.00
205 - Chancellor's Conference	\$0.00	(\$3,385.86)	\$0.00	\$0.00	(\$2,179.69)	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,565.55)	(\$2,250.00)
206 - Title IV	\$0.00	\$0.00	(\$18.19)	(\$262.50)	\$0.00	\$0.00	(\$55.64)	(\$787.50)	\$0.00	(\$1,123.83)	(\$1,499.99)

The Episcopal Diocese of Western Massachusetts
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YTD SEPTEMBER 2017 LEVEL 3 (Ops-Agency only)

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD Actual as of 9/30/2017	2017 Budget as of 9/30/2017
220 - Stewardship	(\$1,324.90)	(\$262.38)	(\$2,251.84)	(\$491.24)	(\$2,687.89)	(\$169.00)	(\$15.00)	(\$15.00)	(\$218.00)	(\$7,435.25)	(\$7,599.94)
225 - Special Projects	\$0.00	(\$223.47)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,397.57	\$1,160.39	\$4,334.49	\$0.00
227 - Social Justice	(\$50.00)	(\$247.00)	\$20.00	\$0.00	(\$160.00)	(\$62.37)	\$0.00	(\$200.00)	\$0.00	(\$699.37)	(\$1,874.91)
235 - Archive Project	(\$463.73)	(\$447.11)	(\$439.00)	(\$427.11)	(\$427.11)	(\$568.85)	(\$427.08)	(\$462.08)	(\$427.08)	(\$4,089.15)	(\$5,001.48)
270 - Communications	(\$12,643.83)	(\$7,841.42)	(\$7,425.58)	(\$14,222.86)	(\$8,523.08)	(\$7,493.68)	(\$8,097.44)	(\$13,274.07)	(\$7,407.74)	(\$86,929.70)	(\$84,347.49)
275 - Bishop Wanderings	\$0.00	\$0.00	(\$700.00)	\$0.00	\$0.00	(\$182.04)	(\$472.95)	\$0.00	\$0.00	(\$1,354.99)	(\$3,000.00)
291 - Bishop Business Expenses	(\$1,331.75)	(\$2,030.28)	(\$8,659.79)	(\$4,360.61)	(\$2,574.55)	(\$4,792.74)	(\$2,061.05)	(\$1,995.01)	(\$7,348.15)	(\$35,153.93)	(\$21,869.06)
299 - Bishop Personnel Expenses	(\$22,874.31)	(\$23,861.66)	(\$22,954.57)	(\$22,961.80)	(\$25,445.02)	(\$23,431.99)	(\$24,181.64)	(\$24,181.64)	(\$24,181.64)	(\$214,074.27)	(\$239,287.09)
301 - Spec. Assist. Congreg.	\$0.00	\$0.00	(\$458.27)	\$0.00	(\$87.50)	(\$587.00)	\$0.00	(\$225.00)	\$0.00	(\$1,357.77)	(\$3,749.82)
310 - Cathedral ofThe Beloved-Pittsfield	(\$839.66)	(\$839.67)	(\$839.68)	(\$1,119.57)	\$1,796.44	(\$1,119.56)	(\$839.66)	(\$839.66)	(\$839.66)	(\$5,480.68)	\$0.00
312 - Deanery Programs	\$0.00	\$0.00	(\$90.00)	(\$1.39)	\$0.00	(\$547.61)	\$0.00	\$0.00	(\$55.71)	(\$694.71)	(\$1,724.93)
313 - Ministry Development Initiatives (C	(\$340.00)	\$0.00	(\$31,182.00)	(\$500.00)	(\$10,000.00)	\$0.00	(\$38,818.00)	\$0.00	\$865.00	(\$79,975.00)	(\$85,000.00)
314 - Bement/Waterfield Edu. Grants	(\$14,900.00)	(\$4,350.00)	(\$700.00)	\$0.00	(\$51.08)	(\$1,730.00)	(\$7,110.00)	(\$8,000.00)	(\$1,280.00)	(\$38,121.08)	(\$34,730.00)
315 - Youth Ministry	(\$1,547.35)	(\$1,547.35)	(\$3,302.35)	(\$2,244.35)	(\$2,047.35)	(\$747.35)	(\$16,771.42)	(\$2,198.37)	(\$2,097.44)	(\$32,503.33)	(\$25,392.57)
323 - Ministry with Girls	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
324 - Christian Formation Missioner	(\$8,503.95)	(\$8,705.07)	(\$8,623.95)	(\$10,693.95)	(\$8,776.78)	(\$8,753.95)	(\$5,170.63)	(\$5,329.53)	(\$4,870.63)	(\$69,428.44)	(\$101,714.08)
325 - Episcopal Church Women	\$89.80	\$0.00	\$0.00	\$127.47	\$0.00	\$0.00	\$89.80	\$0.00	\$0.00	\$307.07	\$0.00
391 - CongDev Canon Business Expense	(\$459.46)	(\$685.78)	(\$2,149.74)	(\$1,340.47)	(\$2,363.26)	(\$835.55)	(\$495.33)	(\$472.07)	(\$739.52)	(\$9,541.18)	(\$7,045.25)
399 - CongDev Canon Personnel Expense	(\$15,693.90)	(\$15,821.66)	(\$15,839.97)	(\$15,731.64)	(\$15,771.75)	(\$15,731.64)	(\$15,731.65)	(\$15,731.65)	(\$15,731.64)	(\$141,785.50)	(\$143,906.37)
400 - General Operation Expenses	(\$3,076.98)	(\$2,898.51)	(\$3,668.77)	(\$4,608.66)	(\$1,774.12)	(\$3,160.08)	(\$1,701.97)	(\$2,217.41)	(\$163.09)	(\$23,269.59)	(\$24,220.94)
420 - General Property Expenses	(\$8,612.76)	(\$8,980.29)	(\$9,431.38)	(\$9,994.58)	(\$9,451.92)	(\$8,860.43)	(\$9,352.79)	(\$9,055.73)	(\$9,221.71)	(\$82,961.59)	(\$84,249.07)
430 - Financial Management Expenses	(\$4,315.30)	(\$6,204.65)	(\$5,229.58)	(\$5,030.23)	(\$5,050.30)	(\$27,219.84)	(\$5,210.50)	(\$2,720.85)	(\$8,272.75)	(\$69,254.00)	(\$58,573.43)
491 - Finance Business Expenses	(\$648.38)	(\$526.77)	(\$1,355.27)	(\$447.39)	(\$185.61)	(\$763.13)	(\$463.45)	(\$160.18)	(\$424.63)	(\$4,974.81)	(\$8,617.02)
499 - Finance Personnel Expenses	(\$18,809.92)	(\$18,877.27)	(\$18,598.92)	(\$18,555.39)	(\$18,772.94)	(\$18,746.19)	(\$18,746.22)	(\$19,262.94)	(\$19,295.24)	(\$169,665.03)	(\$169,186.43)
700 - Agency Administrative Costs	(\$1,066.95)	(\$761.45)	(\$2,559.55)	(\$992.61)	(\$768.45)	(\$658.34)	(\$758.70)	(\$767.22)	(\$799.29)	(\$9,132.56)	(\$9,586.26)
791 - Agency Business Expenses	(\$574.88)	(\$312.98)	\$33.02	(\$124.98)	(\$24.96)	(\$48.96)	(\$800.96)	(\$86.84)	(\$979.96)	(\$2,921.50)	(\$2,024.90)
799 - Agency Personnel Expenses	(\$13,269.52)	(\$13,269.54)	(\$13,269.54)	(\$13,269.54)	(\$13,269.54)	(\$13,269.54)	(\$13,269.54)	(\$13,269.54)	(\$13,269.54)	(\$119,425.84)	(\$120,193.10)
999 - Default	\$98,742.55	\$93,120.24	\$434,447.74	\$92,878.03	\$87,639.62	\$439,131.45	\$94,874.46	\$92,615.26	\$443,672.18	\$1,877,121.53	\$1,855,304.21
TOTAL NET SURPLUS/(DEFICIT)	(\$102,929.93)	(\$92,964.15)	\$198,115.08	(\$88,221.35)	(\$118,070.45)	\$233,514.65	(\$136,755.95)	(\$95,096.73)	\$254,560.15	\$52,151.32	(\$35,127.57)

Trustee Funds from closed churches

	Donor		Market	Market	Market	Market	Market	Market
	Restriction		Value	Value	Value	Value	Value	Value
			<u>6/30/2016</u>	<u>9/30/2016</u>	<u>12/31/2016</u>	<u>3/31/2017</u>	<u>6/30/2017</u>	<u>9/30/2017</u>
Peterson	R	Unrestricted	\$ 25,221	\$ 25,857	\$ 26,142	\$ 27,246	\$ 27,966	\$ 28,723
Ansley, Annie R L	R	Unrestricted	\$ 1,197	\$ 1,228	\$ 1,241	\$ 1,294	\$ 1,328	\$ 1,364
Gaston Trust	R	Permanent	\$ 5,775	\$ 5,920	\$ 5,986	\$ 6,238	\$ 6,403	\$ 6,577
Tothill, William N	R	Unrestricted	\$ 1,392	\$ 1,427	\$ 1,443	\$ 1,504	\$ 1,543	\$ 1,585
Butler, William G	R	Unrestricted	\$ 266	\$ 273	\$ 276	\$ 288	\$ 295	\$ 303
Misc (Rectory)	R	Unrestricted	\$ 926	\$ 949	\$ 959	\$ 1,000	\$ 1,026	\$ 1,054
Merritt & Jessie Cutting	R	Permanent	\$ 5,689	\$ 5,832	\$ 5,897	\$ 6,146	\$ 6,308	\$ 6,479
Bement-Puntanen Scholarship	R	Unrestricted	\$ 16,975	\$ 17,403	\$ 17,595	\$ 18,339	\$ 18,823	\$ 19,333
Christian Education Scholarship	R	Unrestricted	\$ 11,719	\$ 12,014	\$ 12,147	\$ 12,660	\$ 12,994	\$ 13,346
Bennington St Fund	R	SC Designated	\$ 108,927	\$ 111,671	\$ 112,902	\$ 117,673	\$ 120,779	\$ 124,052
Misc Rectory	R	Unrestricted	\$ 42,607	\$ 43,681	\$ 44,162	\$ 46,028	\$ 47,243	\$ 48,523
Endowment	R	Unrestricted	\$ 14,161	\$ 14,517	\$ 14,677			
Hatch, Charlotte T Bequest	R	Unrestricted	\$ 3,523	\$ 3,612	\$ 3,652			
Vickery	R	Unrestricted	\$ 32,280	\$ 33,093	\$ 33,458			
Page, Marston	R	Unrestricted	\$ 803	\$ 823	\$ 833			
Rectory	R	Unrestricted	\$ 5,273	\$ 5,406	\$ 5,465			
Mackey	R	Unrestricted	\$ 3,382	\$ 3,467	\$ 3,506			
Good Shepherd S.Lee Legacy Fund	R	Unrestricted	\$ 118,355	\$ 121,337	\$ 122,674	\$ 127,858	\$ 131,233	\$ 134,789
St. Paul's Parish Chapel	R	Unrestricted	\$ 51,836	\$ 53,142	\$ 53,728	\$ 55,998	\$ 57,476	\$ 59,033
Celia Webster	R	Unrestricted	\$ 10,977	\$ 11,253	\$ 11,377	\$ 11,858	\$ 12,171	\$ 12,501
St. John's Worcester Rectory	R	Unrestricted	\$ 68,928	\$ 70,665	\$ 71,444	\$ 74,462	\$ 76,428	\$ 78,499
Strategic Ministry Reserve Fund	R	Unrestricted	\$ -	\$ 119,564	\$ 120,351	\$ 125,437	\$ 231,452	\$ 236,481
TOTAL			\$ 530,212	\$ 663,134	\$ 669,914	\$ 634,028	\$ 753,467	\$ 772,643
EMWM Bank Balance					\$ 420,824		\$ 310,000	\$ 228,129
Available Mission Resources					\$ 1,090,738		\$ 1,063,467	\$ 1,000,772

Note: All these invested funds are on "reinvest". There is no regular distribution made.

Fanning the Flames budget

Fanning the Flames expenses	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 forecast</u>	
Liberian Ministry in Worcester			\$ 42,000		
Spiritual Formation Missioner	\$ 11,500	\$ 38,784	\$ 20,000	\$ -	
Bishop's Choir	\$ 4,500	\$ 7,500	\$ 7,650		
Associate in Worcester	\$ 39,000	\$ 72,648	\$ 65,383		
Associater in Pittsfield	\$ 32,000	\$ 69,252	\$ 70,637		
Ministry Support in Parishes		\$ 21,000	\$ 21,420	\$ 22,000	
Clare House, Holden			\$ 25,000	\$ 25,000	
Cathedral of the Beloved			\$ 10,000	\$ -	
Rabbi in Residence			\$ 10,000	\$ 10,000	
Latino Ministry Leadership Development			\$ 10,000	\$ 110,000	
					GRAND TOTAL
TOTALS	\$ 87,000	\$ 209,184	\$ 282,090	\$ 299,738	\$ 878,012

EMWM Meeting Minutes
Diocese of Western Massachusetts, Springfield MA
September 7, 2017

In Attendance:

The Rt. Rev. Douglas J. Fisher, President

The Rev. Nancy Webb Stroud, Vice President

The Rev. Mac Murray, Secretary

The Rev. Pamela Mott, Asst. Secretary

Ms. Jill Senecal, Asst. Secretary

Mr. Steven Abdow, Asst. Treasurer

Pioneer Valley Corridor – The Rev. Heather Blais; Ms. Donna Christian; The Rev. Derrick Fetz; Janet Walsh Young

Berkshire Corridor – Mr. John Check; The Rev. Dr. Janet Zimmerman

Worcester Corridor – The Rev. Jesse Abell; The Rev. José Reyes

Mr. Frank Minasian, Trustee Representative

Absent:

Mr. Wayne Gass; Mr. Dan H. Mylott; The Rev. Dr. Richard M. Simpson

3:45 pm – Meeting called to order

Minutes of the July 27, 2017 meeting (**Appendix A**)

- A vote to approve was moved, seconded and passed unanimously.

Discussion – Steve Abdow:

Real Estate Sales – 3 votes

- ***St. Martin's, Pittsfield***
 - A vote to approve was moved, seconded and passed unanimously
 - Rescind vote for third time to “not less than sale price” of \$75,000.00
 - On market for 1.5 years and no offers
 - Might auction
- ***Grace Church, Chicopee***
 - A vote to approve was moved, seconded and passed unanimously
 - “Not less than sale price” of \$180,000.00
 - Open House for Outreach to Community; what would you like to do with building,
- ***Otis Property***
 - A vote to approve was moved, seconded and passed unanimously
 - Transfer deed to town of Otis for \$1.00
 - One member claims successor rights, has decided to waive rights

3:49 pm – Meeting adjourned

The Rev. José Reyes offered closing prayer

**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 _____, 2017, 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 53 North Main Street, Grafton, Massachusetts, known as St. Andrew's Church, for a gross sales price of not less than \$400,000;

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

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 ____ day of _____, 2017.

Signature_____

Print Name:

Office:

Episcopal Missions of Western Massachusetts

COMMONWEALTH OF MASSACHUSETTS

Hampden, ss. _____, 2017

On this ____ day of _____, 2017, 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:

November 9, 2017

Update on Diocese's Real Estate Portfolio

St. Paul's Chapel, center of Otis, junction of route 23 and 8- Otis Town Meeting voted in May to accept the chapel and property. The town has been very slow to act. They are contracting with an engineer to do a third survey. I am afraid the town leaders want to derail this, but there's nothing to do but wait.

133 Dalton Ave., Pittsfield (St. Martin's) – The property went on the market on May 23, 2017 at \$199,000. Council voted to sell the property for NLT \$150,000. We have made two price reductions, the last one on August 30 to \$169,000. Price was reduced to \$159,000 on April 1, 2017. The price was reduced to \$139,900 on 6/22/17. Price was lowered on 9/26/17 to \$124,900.

At a meeting of REAC on May 4 the committee voted to establish a new NLT sales price of \$99,000. At the 8/22/17 meeting of REAC the committee recommended a new NLT sales price of \$75,000.

We accepted an offer for \$87,500 on 11/6/17.

41 and 39 Oakland Street, Springfield (St. Barnabas & All Saints) – **We are scheduled to close on December 22.**

Here are the details of the agreement we reached with the Drama Studio:

- The Studio will purchase the 39-41 Oakland properties for \$325,000, with purchase and sale agreement on August 1st and closing on October 1st.
- The Studio will give the Episcopal Diocese of Western Massachusetts credit for a \$50,000 in-kind donation to The Drama Studio with appropriate recognition in the building, once renovations are complete, and will extend invitations for representatives of the Episcopal Diocese of Western Massachusetts to participate in future media and donor recognition events including the campaign announcement and both the ground breaking and ribbon cutting ceremonies at the new facility. We would also extend invitation to Diocesan representatives for all future donor recognition events.
- In regards to the recognition within the building we discussed one possibility is to convert the chancel area into a classroom or library and name the area in honor of the Diocese. We understand that the Diocese would like Paul Robbins Associates (Paul is a public relations consultant and uncle of three former DS students) to advise on recognition publicity.
- In a separate letter agreement, the Studio will outline a commitment that if the Studio should sell the property within five years, the Diocese will receive 50% of the sale price over \$325,000 up to maximum of \$425,000. Stated another way, the Diocese will share 50% of any gain of up to \$100,000 over the \$325,000 sale price.

St. Andrew's Episcopal Church, Turners Falls- The bishop's office is acting as agent for the parish for this sale. The parish merged with St. James, Greenfield. At the meeting of REAC on

May 4 it was decided to list the property at \$149,900 and to set the NLT sales price at \$100,000. Subsequently, we accepted a cash offer at full list price. **This property is scheduled to close within the next few weeks.**

Grace, Chicopee- The bishop's office is acting as agent for the parish for this sale. The parish merged with St. Christopher's in Chicopee. The property was listed at \$299K in early July. REAC approved a NLT sales price of \$180,000 at the 8/22/17 meeting. On August 22 the price was reduced to \$274,900. Then we reduced to \$249,900 in late September.

We accepted an offer of \$235,000 and we are waiting to receive the signed purchase and sale agreement and the deposit. **Closing should be before year end.**

Sutton/No. Grafton- The churches in Sutton and North Grafton have merged. The bishop's office is acting as agent for the parish for this sale. They will be selling the building in North Grafton. The REAC approved a NLT sales price of \$400,000 at their Nov. 7 meeting. We will select a broker and establish a list price very soon.

Submitted by Steve Abdow

EMWM multi-year report

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>total</u>
Revenues	\$ 42,383	\$ 62,310	\$ 14,809	\$ 22,201	\$ 45,915	\$ 22,707	\$ 210,325
Expense	\$ 35,268	\$ 42,791	\$ 43,301	\$ 57,831	\$ 87,000	\$ 59,879	\$ 326,070

Resourcing Mission Bulletin

Sustainable and Strategic Ministry Resource Reallocation in the Diocese of Toronto

*by staff of the (Resource) Strategy and Development Unit
of the Archbishops' Council and Church Commissioners*

The Background

1 The Anglican Church of Canada has been experiencing decline in its membership for some time. A report to its House of Bishops in 2005 showed that between 1961 and 2001, Anglican parish membership dropped from 1.36 million to 642,000, a decline of 53 per cent. The decline was quickening. Membership fell by 13% between 1981 and 1991 and by a further 20% from 1991 to 2001. The report warned the House that the Anglican Church was currently losing 2% of its members per year and that *'if you take that rate of decline and draw a line in the graph, there'll be only one person left in the Anglican Church of Canada by 2061. The Church is in crisis. We can't carry on like its business as usual.'*

2 It is fortunate, of course, that straight line projections are not God's modus operandi: Easter is not the anticipated outcome of Good Friday. But the Canadian dioceses are facing a crisis, to which they have been responding in different ways.

3 This note focuses on the response of the diocese of Toronto in terms of its strategic allocation of resources. The diocese has a population estimated to be 5.4m in 2001, up from 4.5m in 1991. It is estimated that it will be 7.2m in 2021. Immigration has been a major factor in population growth. Around 40% of its current population are immigrants. The proportion reporting English ethnicity has declined from 51% in 1981 to 10% in 2001. 7% report Chinese ethnicity, 5% East Indian and 3% Caribbean. Asian and Chinese will soon be the largest ethnic component of Toronto's population.

4 These profound changes in demographics have resulted in dramatic changes in the size and make-up of local communities, which have impacted on the ability of the Church to advance its mission within the diocese. The fastest growing segment within society identifies itself as "no religion". At the census in 1981, 503,000 people identified themselves as Anglican. This represented 14% of the general population. In 2001, the figure had declined to 405,060 (8%).

5 Actual attendance at Anglican churches is significantly lower than the census self-identification, and has been reducing rapidly. During the period 1991-2003, there had been an overall decline in total average Sunday attendance from 30,254 to 27,340 (at a time when the population of the diocese increased by almost one million). 35% of Church membership is over the age of 60 compared to 15% of the general population. Children under 19 make up 20% of membership compared to 27% of the diocesan population.

Structural Challenges

6 Never the "Established Church", the Anglican Church in Canada has for a long time lived as if it were. It has always been a minority denomination, however. The Anglican Church in Canada has similar structures to the Church of England in terms of parishes etc, although has considerably fewer historic buildings to maintain.

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7 Within the Toronto diocese, there are now many examples of parishes established years ago that no longer fit their local community's needs. The symptoms of this mismatch show up in declining Sunday attendance and shrinking financial resources. It can also be seen in the deterioration of buildings and church fabric. Parishes are expected to be financially self-sufficient but parishes in decline often need grants for ministry, in particular help with building costs. Such parishes also require disproportionate time of senior clergy/staff.

8 The Church is doing particularly badly in areas where there is a young population, ethnic diversity or a population working in blue-collar industry. The demographic shifts in the diocese have also resulted in emerging and growing communities where there are no local or adequate expressions of mission and ministry.

Strategic Response

9 The diocese of Toronto faces a stark reality: grow or die. It has sought to respond to this in a number of ways designed to help the Church engage more widely and deeply with the population. The mission of the diocese is about 'building communities of hope and compassion through building healthy, sustainable, vibrant parishes'. It places emphasis on healthy congregations, which are essential to reflect Christ's love in the world, and which grow:

- as a cohesive community of faith,
- as a deep spiritual resource for all seekers,
- in the faith and maturity of their members,
- as a strong witness to the world,
- and, if the demographics allow, which will grow numerically. [The diocese points out that numerical growth and congregational vitality are not necessarily synonymous. However, mission-focused, effective churches tend to grow as a consequence of what they offer their existing members and potential members.]

10 The diocese is seeking to transform its whole ministry and organisation so that it has a more explicit focus on growth, and this has inevitably meant facing up to the issue of resource allocation. A report from the diocese of British Columbia¹, which faces similar issues to Toronto and is also seeking to stimulate new growth, notes that: *'The Achilles heel of organizational transformation is resource allocation'* and so *'the Diocesan Council will need to demonstrate fierce resolve if the Diocese is to shift financial resources from marginal activities to mission-critical initiatives'*. This recognises that it is far easier to articulate a vision about the importance of mission and growth than to realise the vision through re-allocating the existing pattern of financial and other resources.

11 In Toronto, as the demographic and other strategic challenges have impacted on the Church's mission, the diocese was frequently finding itself being called upon to make decisions about:

- Building up congregations where none exist.
- Expanding ministries where there are inadequate resources.
- Scaling down or even closing ministries which are no longer viable.

12 In short, how to reinvest funds from areas of decline into new mission.

¹ <http://www.bc.anglican.ca/content/DTTReportV14-Jan%2025.pdf>

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13 When the diocese started to tackle situations where a parish was in decline, it found itself struggling with the concepts of financial viability, healthy congregations, mutuality of interest etc. To move forward, it required the adoption of a common language and common approach so it could apply agreed definitions, principles and policies to particular situations, rather than reinventing the wheel every time they arose.

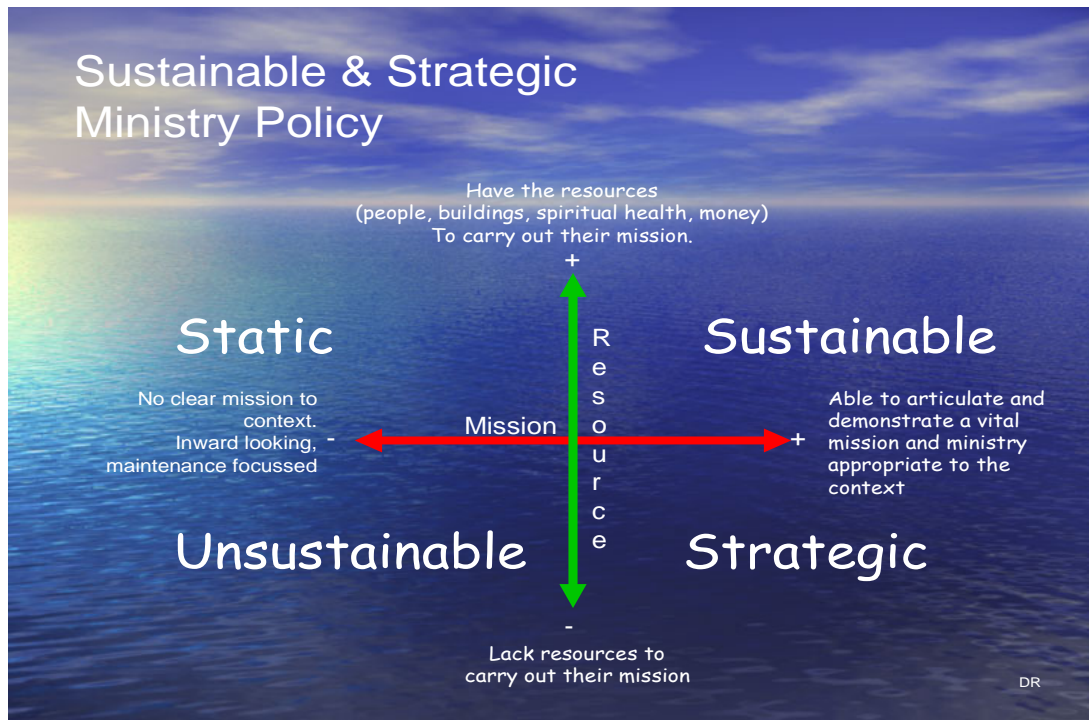
14 The response was the development of a **‘Sustainable and Strategic Ministry’** policy designed to provide a framework for decisions about resource allocation across the diocese. Among the principles which informed this policy were the following:

- The mission of the diocese calls everyone to use the gifts God has entrusted them for the benefit of the Church’s work and to the glory of Christ throughout the diocese.
- There is a collective obligation of stewardship that requires everyone to work together to ensure that ministry within the diocese is as healthy and vibrant as possible. This obligation arises not only from a shared collective mission but also from scripture and from a vision of extending the kingdom and building communities of hope.
- Parish boundaries have been created by the Bishop in Council, and congregations have been established with the permission of the Bishop, to provide a gathering place for worship in the community and to serve the local community as a local expression of ministry and mission. The parish church is tangible evidence of the Church’s mission and of God’s reign here on earth. Although parishes have a fairly autonomous form of governance and management, the parish always exists in the context of the mission of the diocese. It delivers ministry to the local community on behalf of the whole diocese. Thus, the parishes and the diocese always exist and work together in mutuality of interest.
- Parishes and congregations are not permanent structures. They have a life cycle. They are planted; they grow; sometimes they die; sometimes they transform. There is a mutual stewardship responsibility, shared between the local ministry and the rest of our diocese, which obliges us to work together through all stages of the life cycle. It goes beyond congregational self-designation and self-determination. This responsibility includes a discernment of what to do when a ministry has insufficient resources and when it can call upon the resources of the wider church.

The Sustainable and Strategic Framework

15 The aim of the Sustainable and Strategic Ministry framework has been to classify, every parish in the diocese as either ‘sustainable’, ‘static’, ‘strategic’ or ‘unsustainable’, as illustrated in the diagram below:

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16 A **sustainable parish ministry** is defined as a congregation, cluster of congregations or parish ministry initiative that has many of the following observable characteristics:

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

17 The framework also recognises that the ministry of some parishes is strategic to the mission of the diocese and they have a right to call upon the wider church for help if they lack sufficient resources to sustain themselves. A **strategic parish ministry** is defined as a congregation, cluster of congregations or parish ministry initiative that has several of the following characteristics:

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

18 The framework recognises that there may be some parishes which are inward-looking and have no clear mission focus but which can currently sustain themselves financially. These are defined as being **static**. But where a local parish ministry is neither strategic nor financially self-supporting, it cannot be supported indefinitely and absorb resources that would otherwise go to ministries in the diocese that are

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strategic. Such a parish ministry is considered to be unsustainable. An **unsustainable parish ministry** is defined as a congregation, cluster of congregations or parish ministry initiative that exhibits these characteristics –

- It is not designated a strategic ministry.
- It is not mission-focused and is unable to come into alignment with diocesan strategic priorities.
- It is inward-looking and makes little difference in its surrounding community.

and exhibits some of these characteristics –

- It is depleting its capital assets to pay for its current expenses.
- It is unable to maintain its property and have sufficient capital reserves for its longer term property needs.
- It cannot cover current operating expenses without cutting back on important ministry.
- It is unduly reliant on sources of funding outside the freewill offering of its members.

Benchmarking

19 On what basis are judgements made about whether parishes are sustainable and strategic?

20 A key starting point was a **demographic study of the diocese**. This helped analyse the impact that existing parishes were having on their local communities e.g. by reviewing the addresses of where church members lived in relation to the location of their church which had revealed that some churches were making little to no impact on their immediate communities. As well as analysing existing churches' reach into their mission field, the planning study analysed the growth opportunities within each location of the diocese.

21 Another important tool used by the diocese to review sustainability was a **benchmarking exercise**, first started in 2004. The diocese calculated the averages of demographic and financial data drawn from the 2003 Annual Returns in order to provide quantitative measurements as a point of reference to help congregations compare themselves with other similar congregations.

22 The last point is critical: congregations have only been invited to benchmark themselves against congregations of similar sizes. This drew on the congregational development theory of size typology first created by Arlin Rothauge of the Alban Institute about 20 years ago, which identified four main types of congregation: family pastoral, program, and corporate. Sunday attendance is one of the ways of determining church size, in the following way:

Size Type	Sunday Attendance
Family	up to 75
Pastoral	50 - 150
[Transitional]	140 - 225
Program	150 - 450
Corporate	350 +

23 Parishes have been invited to compare themselves against objective criteria within their church size. Some of these benchmarks relate to income e.g. freewill offering, investments and endowments, freewill offering as % of total income. The income figures are further analysed to create stewardship benchmarks e.g. numbers

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of 'identifiable givers', average gift per giver, average gift as % of income. There are also benchmarks related to expenses as per the tables below:

Benchmarks: Expenses

Size Type	Clergy	Staff	Property	Worship & Ed.	Allotment	Other	Total
Corporate	\$210,289	\$491,615	\$272,340	\$53,124	\$163,537	\$203,342	\$1,394,246
Program	\$111,196	\$97,948	\$69,598	\$14,414	\$63,372	\$62,481	\$419,008
Pastoral	\$57,600	\$31,202	\$41,390	\$7,897	\$21,855	\$19,138	\$179,082
Family	\$26,131	\$5,136	\$15,821	\$1,826	\$4,689	\$6,679	\$59,347
Your Church	?	?	?	?	?	?	?
Diocesan	\$53,733	\$35,525	\$37,284	\$6,779	\$22,527	\$22,518	\$176,979

Size Type	Clergy Costs as % of Total Expenses	Lay Staff Costs as % of Total Expenses
Corporate	15	35
Program	27	23
Pastoral	32	17
Your Church	?	?
Family	44	8

24 There were also benchmarks for baptisms, funerals and Sunday School Attendance:

Size Type	Average Baptisms	Average Funerals	Sunday School Attendance	Youth Group Members
Corporate	19	14	73	41
Program	17	18	52	33
Pastoral	8	10	25	10
Family	3	4	9	3
Your Church	?	?	?	?
All Congregations	7	9	23	11

25 The diocese has also assessed the effectiveness of congregational ministry by using '**Best Practices**', techniques or methods that, through experience and research, have proven to reliably lead to a desired result and thus are indicators of healthy and vital ministry. Within Toronto diocese, a number of best practices have been agreed, such that a congregation is defined as healthy when:

- Over 70% of its income comes from freewill offering.
- More than 50% of congregational income comes from more than 1/3 of identifiable givers.
- 10% of expenses go to program costs.
- There is 1 pastoral/program person (as opposed to administrative or maintenance) per 100 Sunday attendees.

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- For 100-200 Sunday attendees there is a full-time secretary.
- Between 150 and 180 Sunday attendees, the congregation adds another pastoral staff person in order for it to continue to grow.
- 300-400 Sunday attendees require a full-time director of music.
- Where there are more than 500 Sunday attendees the addition of a business administrator is required.
- Up to 80% of usable worship space is used on Sunday.
- There is 1 choir member for every 10 people in the pews.
- Freewill offering represents 2% of total household income.
- The amount that goes to FaithWorks is equal to 5% of freewill offering.
- 40% of the congregation participates in the Pre-Authorized Giving program.

Follow Through

26 Using all the above tools, parishes have been classified as being either sustainable, strategic, static or unsustainable. That classification has subsequently been used to determine resource allocation decisions. There has been a deliberate tilting of resources (time, human, financial) to the sustainable and strategic parishes away from the unsustainable. Obviously there is little need to give financial support to sustainable parishes but bishops are ensuring they allocate more of their time to them, and that the sustainable and the strategic parishes are sent the most able clergy.

27 Some support is being put towards 'static' parishes to help a) those near to being sustainable become so, and b) those close to becoming unsustainable. But the rest of the static parishes are broadly being left to themselves since they do not absorb strategic resources and there is little leverage for change over them.

28 It is ultimately the responsibility of the Area Bishop in consultation with others to designate a parish as strategic. Those whose parish ministry is strategic to the mission of the diocese have a right to call upon the wider church for help if they lack sufficient resources to sustain themselves. Although there is a promise that their needs will be prayerfully considered, there is no assurance that such help will be available. This guards against a sense of permanent dependence.

29 The classification of parishes as 'unsustainable' provides the basis for discussion with them about their future. There are a number of options – different ones being right at different times in different circumstances. It is important to have a multi-pronged approach to deal with the issues.

30 A crisis moment in the parish might represent the opportunity to intervene but an interregnum is the obvious time for action – either to try and turn the ministry around or work towards closure. In normal circumstances, the bishop needs to be sure that the parish can financially support a priest before sanctioning any appointment. A caretaker ministry can be installed, however, for a period – to help a parish move towards closure. Understandably there is a lot of emotion surrounding closure – but it is better to be intentional about something which is likely to happen anyway. It is more strategic from a resource allocation perspective but is also more honest with those within the parish and enables some sort of 'palliative care' to be offered.

31 A critical issue when the future of a parish is being considered is what will happen to the priest. If that can be settled, you get more ownership of the proposals. Thus, a key lever for implementing the Sustainable and Strategic policy

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has been the approval by Synod of 'Canon 10' which allows a bishop (subject to due process) to terminate a priest's appointment on non-disciplinary grounds – in circumstances such as a parish being in financial difficulty, experiencing decline in membership, where there is a need for the redeployment of human resources and/or the inability of the cleric to carry out his/her ministry.

32 Careful consultation with the clergy had been required to gain support for this Canon in Synod. The powers it contains clearly have to be exercised sensitively but its very existence is a powerful signal that the diocese is serious about tackling unsustainability. 'Transition packages' are put together for priests in unsustainable parishes, funded out of the sales proceeds from surplus property.

Investment in Growth

33 There has been a general welcome within the diocese for the sustainable and strategic policy. The diocese has been applauded for finally doing something about the subsidy of declining parishes and there was widespread acceptance that **'growth requires pruning'**. But to help build ownership of the need to close churches, it has been important to demonstrate how the proceeds from such closures can lead to investment in growth – that there is 'resurrection from death'. Thus, another key strand of the diocese's strategic change process has been the creation of its **Ministry Allocation Fund**. This is the vehicle by which resources from unsustainable churches which have been closed can be reallocated to develop existing and new ministry.

34 Previously the sale proceeds from closed churches had been spent on whatever need was immediately in view. The general impression in the diocese was that when real estate was sold and the proceeds remitted to the diocese, they simply disappeared into a 'black hole'. The use of capital was mischaracterized as a planning and development issue rather than a mission and growth issue. This was at a time when real estate values throughout the diocese were increasing significantly, forcing up the opportunity cost of holding property where the 'ministry returns' might be marginal. The diocese recognised that its existing processes, policy and procedures were not ideally suited to handling major grant requests. Its processes followed 'functional stovepipes'. Its canons lacked clarity on key issues which resulted in issues and decisions being constantly re-debated in various forums. In short, the diocese needed to make clearer its strategic intent when it came to re-deploy capital.

35 In reviewing its long-term capital redeployment strategy, the diocese asserted various principles including:

- The diocese's assets are entrusted to it for the benefit of the Church's work and to the glory of Christ. Assets are a means to an end rather than an end in themselves. Property can and sometimes should be sold.
- The current generation has inherited the Church today and its assets from earlier generations. 'They are entrusted to us as stewards to grow ministry. We have a responsibility to future generations to consider the ongoing work of the Church and the, as yet, unknown needs of future generations whenever we make decisions.'
- There is a duty to 'balance the needs of the present with the needs of the future, ensuring that we neither hoard nor squander, but rather find the balance needed for the sustainable growth of our ministry in obedience to Christ's call.'
- 'As leaders in a changing world, we are called on to recognize the diversity of our society and the diversity of needs and to respond to diversity in a meaningful way to

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make our ministry relevant and engaging. We acknowledge that, although much of our ministry today is carried out in the form of the parish church, it is but one form of ministry. We must be ever open to other forms of ministry and be aware of the many ways in which Christ calls us to minister.'

36 Flowing from these principles, the diocese agreed that:

- All church property in the diocese is held for the purposes of the whole Church, irrespective of the name of the registered owner, and the proceeds realized from any sale or other disposition of surplus property or any land by any parish are to be shared with the diocese for the purposes of the Church.
- On disestablishment of a parish, all proceeds are designated as diocesan share.
- It is inappropriate to use proceeds for ongoing operating expenses of the diocese.
- The diocesan share of any sales proceeds shall be placed in the Ministry Allocation Fund.

37 The use of the Ministry Allocation Fund has been determined as follows:

- 70% of the fund goes to capital projects designed to expand the ministry of existing churches, the building of new churches or property improvements to enhance ministry.
- 20% goes towards congregational growth and ministry resources. Some of this is used to help back up the capital investment made in new ministry by providing resources to staff the ministry for growth or support other non-bricks and mortar infrastructure costs. Resources are also directed to developing healthy congregations.
- 10% is directed towards creating new forms of ministry – supporting ministry initiatives, developing non-traditional ministry strategies or creating an endowment fund, the income of which is for supporting new forms of ministry.

38 The Fund provides, therefore, an intentional means of supporting growth through long-term capital redeployment. It primarily seeks to re-invest in real estate but not exclusively. The diocese has recognised that, in the past, it has under-funded certain projects because it did not have a multidisciplinary picture of ministry needs – its bias was to overemphasize the real estate or building part of the growth initiative as that which required capital. The 20% allocation for congregational growth and ministry resources recognised 'human capital' as a key force in building ministry. The 10% share for the new forms and means of ministry which are being created by a changing society also represent a need for formation capital and not necessarily an investment in real estate.

Conclusion

39 The **key drivers for change** of the Sustainable and Strategic policy are summarised below:

- Sufficient ownership within the diocese of a vision of growth and of the need to 'prune for growth'.
- A demographic study of every part of the diocese.
- Benchmarking tools for parishes.
- A change in the Canons to allow the termination of a priest's appointment on non-disciplinary grounds.
- The leadership of the Archbishop and bishops – in the development and implementation of the strategy.
- The appointment of a Chief Administrative Officer, who had brought a more strategic focus to resource allocation.

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40 The Sustainable and Strategic policy has succeeded in tackling problems and challenges that have been left unresolved for many years. The diocese has become more comfortable with the concept of selling churches that are no longer able to fulfil their mission and ministry in order to fund other initiatives. The senior leadership has discovered that frequently these closures bring relief to the few persons who have been struggling to maintain buildings and programmes without sufficient financial or human resources.

41 Since the policy was initiated in 2004, twenty-three congregations have closed or been amalgamated and three new ones have opened. These three new congregations are innovative ministry strategies that have been created within existing traditional congregational or parish settings. As a result of the funds realized from sales of real property upon closure or amalgamation, the diocese has been able to extend grants from the Ministry Allocation Fund for over \$10m for new buildings, the renovation or expansion of existing buildings and the start up and sustaining of new ministries or programmes within parishes. Presently the fund has over \$7m still available to grant for real estate, new ministry or innovative forms of ministry.

42 More generally, the policy is enabling the diocese to make more effective resource allocation decisions to advance the Church's mission and growth. It has helped lift morale and enhanced the reputation of the diocese as a pro-active supporter of parish mission. There has been the creation of the Bishop's Church Planting Working Group (now renamed Fresh Expressions Working Group), which operates outside existing diocesan structures to oversee and approve grants for new congregations out of the Ministry Allocation Fund. There has been the intentional training of assessors for church-planting ministry and full funding of a staff position for missional ministry (The Bishop's Officer for Mission) and missional coaching.

43 One of the most powerful gains has been that the policy and other strategic changes has helped re-focus a number of parishes in mission. The concept of parishes needing to be vital and sustainable has become part of the lexicon when congregations self-assess their ministry. In general, parishes are more aware and accepting of the notion that they cannot simply "exist" as long as they can pay the bills and 'stave off the locksmith'. Parishioners and parish officers have become more thoughtful in their budgeting and visioning. And some 'static parishes' have been motivated to become sustainable.

Note prepared by the Strategy and Development Unit of the Church Commissioners and Archbishops' Council, using the following material: notes of a conversation with Archbishop Colin Johnson (23 February 2010), subsequent e-mail dialogue with him and senior colleagues, and resources on the Toronto diocesan website (<http://www.toronto.anglican.ca/>).

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