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September 29, 2016 Diocesan Council / Standing Committee Meeting
Christ Church Cathedral, Kendrick Room

2 PM We Gather Together as God's People

- **Gathering Prayer** (Rich Simpson)
- **Bishop's Time**
- **The Work We Share - Missioner Reports, Ministry Updates**
 - Joseph Farnes sharing Berkshire Corridor Initiatives
- **Next Steps on Diocesan Vision Statement** (Pam Mott)
- **Planning Group for February Retreat**

Business for both Council and Standing Committee

- Province 1 Appointee
 - Resolved, that this Spring 2016 meeting of the Synod of Province 1 request the dioceses of Province 1 to elect/appoint at least one of its delegates from the current membership of its Diocesan Council or other leadership body of the church (Nancy Webb Stroud, member of Standing Committee, is our Clerical Representative to Provincial Synod)

Break - as we prepare to do our separate work

3 PM Business meetings

Council Agenda

- Consent Agenda
 - Term adjustment for 2017 Diocesan Council Elections
 - Financial Reports
 - August 2016 YTD financial statements
 - Assessment income report through August 2016
 - Minutes of May 19, 2016 Council Meeting
- Recommendation on 2017 Health Insurance plans from Health Insurance Task Force
- Council affirmation of Health Insurance Resolution (for Convention)
- 2017 Plan for Use of Diocesan Mission Resources
- Formation of task forces to review diocesan policies on Alcohol use, Gambling, Memorial gardens, other.

EMWM Agenda

- Approve minutes from May 19, 2016 meeting
- Approve minutes from August 24, 2016 telephonic meeting

Standing Committee Agenda Items

The president of Standing Committee will be responsible for creating the agenda for this meeting.

- TBD

Council / Standing Committee Meeting Schedule

Thursday, November 17, 2016 2pm (CCC Kendrick Room)

Saturday, February 11, 2017 9am - 3pm (Retreat)

Thursday, April 27, 2017 2pm (CCC Kendrick Room)

Council membership

Officers and Appointed Members

The Rt. Rev. Douglas Fisher, President

The Rev. Catherine Munz, Vice President

The Rev. Mac Murray, Secretary

Mr. Wayne Gass, Treasurer

Mr. Frank Minasian, Trustee Representative

Term of Office Expires

Convention of 2016 - Tom Damrosch, Jesse Abell, Stephen Houghton

Convention of 2017 - Heather Blais, Derrick Fetz, Dan Mylott, Donna Christian, Joan Gilchrist

Convention of 2018 - José Reyes Pérez, John Cheek

Standing Committee Membership

Term Expires 2016: Derrick Fetz, Peter Kite

Term Expires 2017: Lee Cheek, Nancy Webb Stroud

Term Expires 2018: Nancy Lowry, Catherine Munz

Term Expires 2019: Christina Loy, Carolyn Jones

Minutes of the Joint Meeting of Diocesan Council and Standing Committee

Christ Church Cathedral, Springfield MA

May 19, 2016

Attendance:

The following Council members were present:

The Rt. Rev. Douglas J. Fisher, President

The Rev. William Murray, Secretary

The Rev. Pamela J. Mott, Assistant Secretary

Ms. Karen Warren, Assistant Secretary

Mr. Steven Abow, Assistant Treasurer

Pioneer Valley Corridor – The Reverends Heather Blais and Derrick Fetz; Ms. Donna Christian and Mr. Steve Houghton

Berkshire Corridor – The Rev. Tom Damrosch

Worcester Corridor – The Reverend Jesse Abell, Ms. Joan Gilchrist and Mr. Dan Mylott

Frank Minasian, Trustees Representative

The Rev. Richard Simpson, Staff

The Rev. Nancy Strong, Council Chaplain

Excused: *The Revs. Catherine Munz and José Reyes; the Messrs. John Cheek and Wayne Gass*

Guests: *The Rev. Hilary Bogert-Winkler, Diocesan Youth Missioner*

The following members of Standing Committee were present:

The Reverends Derrick Fetz, Carolyn Jones, and Nancy Webb Stroud (joined at 4:00 p.m.) the Rt. Rev. Douglas Fisher; Ms. Christina Loy and Mr. Peter Kite.

2:04 p.m. We Gather Together as God's People

Bishop Douglas Fisher welcomed members of Council, Standing Committee, and Diocesan Youth Missioner, the Rev. Hilary Bogert-Winkler.

Chaplain's Time

Council Chaplain, the Rev. Nancy Baillie Strong led prayer. She then led Council in a Gospel reading of Luke 6:27-38, as well as *In the End, It All Comes Down to This* an article by Richard Rohr. Following a time of silence, small groups reflected on the question 'What do you think about the Rohr piece?' Some reflections were:

- *Becoming virtuous: both exterior and interior*
- *Practice what's right; note what succeeds and what fails when we practice?*
- *Action and contemplation; the question of which comes first*
- *Easier to practice with people who don't know us so well*

The Work We Share

Missioner Reports

The Rev. Hilary Bogert-Winkler, Diocesan Youth Missioner, offered an overview of the work that she has been doing for the past three years and the upcoming events (**Appendix A**). She shared her goals, which include bringing youth together, even in small parishes; being an available resource for the parishes; and bringing youth ministers together to share experiences and resources. Her work is about building relationships. The Rev. Bogert-Winkler is working to create a sustainable program of annual events.

Bishop's Time

Bishop Fisher reported on themes in the Diocese—some of the new things that God is doing in the Diocese:

- Celtic Liturgy at St. Andrew's, Longmeadow—this is liturgy done in a new way. There is very good attendance.

- Reconciliation House, Webster – the rectory is being converted to a sober house, to aid men who are transitioning from being incarcerated. A recent fund-raising event was very successful. The fund-raiser was attended by the Worcester County Sheriff, a State representative, and the Board of Directors of Sober House, which includes many professional business people. Some of the speakers at the fund raiser were convicts that the Rev. Janice Ford has counselled. This is a very solid project.
- Veterans Ministry - There are many new areas where Veterans Ministries are taking place, including Good Shepherd, West Springfield and St. Paul's in Holyoke.
- Public Witness – Bishop Fisher reported that he attended a public liturgy, *Ashes to Ashes*, which was a funeral liturgy for the 4000 African Americans who were lynched between 1865 and 1965. This took place in Springfield. Public witness events appear to be a growing trend, and include events such as Stations of the Cross.
- Bishops Against Gun Violence – June 2nd is 'Wear Orange' day—orange is the color worn by hunters to stay safe; all are encouraged to wear orange on June 2nd.
- June 20th is a day dedicated to refugees; we will be working with farm workers who are refugees.
- The Bishop will be doing a liturgy at a solar farm, along with the Rev. Dr. Jim Antal of the UCC, and the Rev. Margaret Bullitt-Jonas
- Collaborative efforts are taking place in many areas, including churches in Worcester that are working together; parishes in the Berkshires are doing a joint newsletter; North Grafton and Sutton parishes have joined together to offer 'Messy Church.' Parishes in the Southern Berkshires are also doing 'Messy Church' together.
- Social Justice – The Social Justice Committee has designed a new anti-racism program called 'Beloved Community.' This will not be mandatory but rather voluntary. There will be one in each corridor, and the class is open to lay and clergy. The Rev. Margaret Bullitt-Jonas is going to participate in a Civil Disobedience event on May 24th in regards to the Keystone Pipeline. The Bishop also offered some guidelines regarding politics in clergy sermons—that backing a particular candidate or speaking against a particular candidate is prohibited; rather, sermons ought to be about values.
- Leadership - Building strong lay leadership is very important to parish life—particularly at times of transition. Bishop Fisher noted that the Loving the Questions program is working very well, and thanked Ms. Robin Carlo and the Rev. Nancy Strong for all their work on this project. In addition, he noted that using our time well at Clergy Conference is important to develop clergy leadership. Dr. Amy-Jill Levine was the outstanding speaker at this year's Clergy Conference. There will also be more follow-up on leadership development related to our annual Parish Leadership Day. This year's Convention theme is 'Return to Purpose,' asking the question *Why do we do what we do?* Bishop Fisher also reported that five of our clergy will be retiring this summer, and these themes are important with the hiring of new clergy.

Leadership Development and Information Sharing

Canon to the Ordinary Pam Mott reported on a shift in the structure of the work of both Canons to the Ordinary. The work that she and Canon Rich Simpson have been doing has been shared geographically up until now. They have realized there is a certain amount of overlap in their work. Canon Simpson will now be serving as Transition Ministry Officer, and Canon Mott will be serving in the area of 'deepening communities of practice'—what was formerly known as congregational development. Canon Mott will be working with parishes to develop new ways of thinking, and developing partnerships with other parishes. She will also be trained in Natural Church Development, and focus on principles and behaviors rather than 'programs.' Canon Mott will be attending a Kaleidoscope conference this summer.

Canon Simpson reported that over the past few years, the Executive Team has reflected deeply on their transition, asking *What is the work?* He added that after these three years on staff, it has become clear to both Canons that something was preventing them from going deeper with the congregations, and that their passions, gifts, and personalities are different. Canon Simpson discussed the difference between the previously-used term deployment, and 'discernment and call' which is the process used by the Episcopal Church. He noted, too, that he truly enjoys working with parishes that are in the process of defining themselves and what are they called to next.

Council Chaplain Nancy Strong prayed for the ministries of the Canons to the Ordinary.

Potential Name Change in Way we Refer to the Diocese of WMASS

Bishop Fisher reported that Executive Team is considering changing the way in which we refer to the Diocese, since the term 'diocese' has developed negative connotations over the past decades. He reported that the Diocese of Connecticut, as well as a few other dioceses, currently refers to themselves as The Episcopal Church in Connecticut. Bishop Fisher noted that church terminology, such as the word 'diocese' is relatively unknown to many people here in New England, as 80% of residents don't attend any church. Our parishes also view us as a separate entity from their parish—even though we are 'all in this together.' There have been many rumors about 'the diocese' closing churches. The options discussed at this time are either The Episcopal Church in Central and Western Massachusetts, or The Episcopal Church in Western and Central Massachusetts. Discussion followed on the difficulties even with the term 'Western Massachusetts' and what does that mean to the Worcester area?

Begin Work on a New Mission Statement

Bishop Fisher requested input from Council and Standing Committee on the consideration of a new mission statement, preceding the appointment of a small group that will work on one. Canon Mott led a discussion to begin the thought processes on this. Canon Mott referred to *Striving for Turnaround*, an article by Susan Beaumont, which focuses on the spiritual stance of surrender. The group participated in an exercise, choosing one word per person in response to the questions:

- *Who is God calling us to be?*
- *What is God calling us to do?*
- *What of the Spirit is waiting to emerge?*

Responses were:

- *Inclusion, hospitable, exciting, change, build, equip, walls, alive, endeavor, hopeful, joyful, collaboration, unity, love, alive, light, witness, example, diverse.*

Working in small groups, sentences using these words were created in response to the above questions:

- *God is calling us to build a joyful, exciting, alive, unified Way that transforms the world.*
- *Love all, without walls*
- *God is calling us to change the world by collaborating within and outside of our boundaries with inclusion and hospitality so to become fully alive.*
- *God is calling us to equip our parishes to carry the light of Christ into our diverse community by being an example.*

Canon Mott asked that we take these words and thoughts out into the world with us.

Business for Council and Standing Committee

- **Confirm consent for Convention Resolution on Health Insurance Guidelines** – Canon Steve Abdow called attention to the proposed Resolution for Health Insurance Guidelines, which was discussed at our last meeting. This will be voted on by Council. Following discussion, there were no additional concerns on this proposed resolution for Convention.
- **Report on possible use of the St. Martin's, Pittsfield building** – Canon Steve Abdow reported that the Rev. Cricket Cooper has advised him that the potential future use of this building for ministries is not viable—the interest/momentum is no longer there. The Real Estate Advisory Committee has recommended a sale price. The Standing Committee will be asked to vote on the de-consecration of this building at their meeting.
- **Use of Diocesan Website Portal** – Canon Abdow asked if there was any difficulty in accessing our new website portal for accessing meeting documents. It was noted that there is no logout on the portal page, and so it will remain accessible on whatever computer it is opened on. An issue was noted regarding accessibility on an iPad. No other issues were noted.

4:10 p.m. Adjournment of the Joint Meeting of Council and the Standing Committee:

There being no further shared business, the joint meeting was adjourned at 4:10 p.m.

4:10 p.m. Break

4:20p.m. Council Called to Order

Meeting of Diocesan Council was called to order at 4:20 p.m. by Council Secretary the Rev. William Murray.

Attendance:

The following Council members were present:

The Rt. Rev. Douglas J. Fisher, President

The Rev. William Murray, Secretary

The Rev. Pamela J. Mott, Assistant Secretary

Ms. Karen Warren, Assistant Secretary

Mr. Steven Abdow, Assistant Treasurer

Pioneer Valley Corridor – The Reverend Heather Blais; Ms. Donna Christian and Mr. Steve Houghton

Berkshire Corridor – The Rev. Tom Damrosch

Worcester Corridor – The Reverend Jesse Abell, Ms. Joan Gilchrist and Mr. Dan Mylott

Frank Minasian, Trustees Representative

The Rev. Richard Simpson, Staff

Excused: *The Revs. Catherine Munz, Derrick Fetz, Nancy Strong and José Reyes; the Messrs. John Cheek and Wayne Gass*

Consent Agenda

- Financial Statements of the Administrative Offices of the Diocese, 1st Quarter 2016 (**Appendix B, 1-13**)
- 2016 Assessment Income report through April 2016 (**Appendix C, 1-2**)
- Minutes of the March 31, 2016 Council meeting
- Update on Diocesan Real Estate Portfolio (**Appendix D, 1-2**)

There were no objections to the Consent Agenda. Motion was made, Seconded and it was **VOTED** to accept the Consent Agenda.

Other Business: None.

4:22 p.m. Adjournment of Council meeting

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

Respectfully submitted,

Karen D. Warren, Assistant Secretary of Council

The Rev. William ‘Mac’ Murray, Secretary of Council

Future dates of the Diocesan Council (all meetings held in the Kendrick Room, Christ Church Cathedral unless otherwise specified:

- September 29, 2016, 2:00 p.m.
- Revised: Thursday, November 17, 2016, 2:00 p.m.
- Saturday, February 11, 2017, 9:00 a.m. – 3:00 p.m., TBD
- Revised: Thursday, April 27, 2017, 2:00 p.m.

Minutes of the Diocesan Council
July 12, 2016 / Conference Call

Attendance:

The following were present:

*The Rt. Rev. Douglas J. Fisher, President
The Rev. William Murray, Secretary
Ms. Karen Warren, Assistant Secretary
Mr. Steve Abdow, Assistant Treasurer
The Rev. Jesse Abell, Worcester corridor
Mr. John Cheek, Berkshire Corridor
The Rev. Tom Damrosch, Berkshire Corridor
Ms. Joan Gilchrist, Worcester Corridor
The Rev. José Reyes, Worcester Corridor*

Excused:

The Reverends Heather Blais, Derrick Fetz, Pamela Mott, and Catherine Munz; Ms. Donna Christian, Mr. Wayne Gass, Mr. Stephen Houghton, Mr. Frank Minasian, and Mr. Dan Mylott

This teleconference meeting of Diocesan Council was convened at 8:32 a.m. by the Rt. Rev. Douglas Fisher. Roll call was taken, and a quorum was present. Nine people were present with seven voting members.

Vote to approve Resolution to open new Bank Account

Bishop Doug Fisher and Assistant Treasurer Steve Abdow reviewed the reasons for opening a new savings account—an 18-month Certificate of Deposit. This would be in order to move a portion of the Bishop's Discretionary Fund to an interest-bearing account. It has been determined that this portion will not be needed for approximately 18 months. Steve added that this is a recommendation of the Budget and Financial Planning Committee. Members of Council received a copy of the Corporate Authorization Resolution (**Appendix A, 1-2**) in advance of this conference call.

Motion was made and Seconded to approve the resolutions. Following discussion, it was determined that Bishop Fisher's name be added to the Authorization in addition to Steven Abdow's and Susan Olbon's names. It was **VOTED** by Roll Call, to approve the Corporate Authorization Resolution.

Adjournment

There being no further Council business to conduct, the meeting was adjourned by Steven Abdow at 08:40 a.m.

Respectfully submitted,

Karen D. Warren, Assistant Secretary
The Rev. William M. Murray, Secretary

A-1

CORPORATE AUTHORIZATION RESOLUTION

First Internet Bank of Indiana
8888 Keystone Crossing, Suite 1700
Indianapolis, IN 46240

By: Episcopal Diocese of Western Massachusetts
37 Chestnut Street
Springfield, MA 01103

Referred to in this document as "Financial Institution"

Referred to in this document as "Corporation"

I, Massachusetts, certify that I am Secretary (clerk) of the above named corporation organized under the laws of Massachusetts, Federal Employer I.D. Number 04-2104154, engaged in business under the trade name of Episcopal Diocese of Western Massachusetts, and that the resolutions on this document are a correct copy of the resolutions adopted at a meeting of the Board of Directors of the Corporation duly and properly called on _____ (date). These resolutions appear in the minutes of this meeting and have not been rescinded or modified.

AGENTS Any agent listed below, subject to any written limitations, is authorized to exercise the powers granted as indicated below:

Name and title or Position	Signature	Facsimile Signature (if used)
A. <u>Steven Abdow, Asst Treas.</u>	X <u>Steven P. Abdow</u>	X _____
B. <u>Susan Olson, Office Mgr.</u>	X _____	X _____
C. _____	X _____	X _____
D. _____	X _____	X _____
E. _____	X _____	X _____
F. _____	X _____	X _____

POWERS GRANTED (Attach one or more Agents to each power by placing the letter corresponding to their name in the area before each power. Following each power indicate the number of Agent signatures required to exercise the power.)

Indicate A, B, C, D, E, and/or F	Description of Power	Indicate number of signatures required
<u>A, B</u>	(1) Exercise all of the powers listed in this resolution.	<u>1</u>
<u>A, B</u>	(2) Open any deposit or share account(s) in the name of the Corporation.	<u>1</u>
<u>A, B</u>	(3) Endorse checks and orders for the payment of money or otherwise withdraw or transfer funds on deposit with this Financial Institution.	<u>1</u>
_____	(4) Borrow money on behalf and in the name of the Corporation, sign, execute and deliver promissory notes or other evidences of indebtedness.	_____
_____	(5) Endorse, assign, transfer, mortgage or pledge bills receivable, warehouse receipts, bills of lading, stocks, bonds, real estate or other property now owned or hereafter owned or acquired by the Corporation as security for sums borrowed, and to discount the same, unconditionally guarantee payment of all bills received, negotiated or discounted and to waive demand, presentment, protest, notice of protest and notice of non-payment.	_____
_____	(6) Other (describe)	_____

LIMITATIONS OF POWERS The following are the Corporation's express limitations on the powers granted under this resolution.

EFFECT ON PREVIOUS RESOLUTIONS This resolution supersedes resolution dated _____. If not completed, all resolutions remain in effect.

A 2

CERTIFICATION OF AUTHORITY

I further certify that the Board of Directors of the Corporation has, and at the time of adoption of this resolution had, full power and lawful authority to adopt the foregoing resolutions and to confer the powers granted to the persons named who have full power and lawful authority to exercise the same. (Apply seal below where appropriate.)

☒ If checked, the Corporation is a non-profit corporation. In Witness Whereof, I have subscribed my name to this document and affixed the seal of the Corporation on _____ (date).

Attest by One Other Officer

Secretary

RESOLUTIONS

The Corporation named on this resolution resolves that,

1. The Financial Institution is designated as a depository for the funds of the Corporation and to provide other financial accommodations indicated in this resolution.
2. This resolution shall continue to have effect until express written notice of its rescission or modification has been received and recorded by the Financial Institution. Any and all prior resolutions adopted by the Board of Directors of the Corporation and certified to the Financial Institution as governing the operation of this corporations account(s), are in full force and effect until the Financial Institution receives and acknowledges an express written notice of its revocation, modification or replacement. Any revocation, modification or replacement of a resolution must be accompanied by documentation, satisfactory to the Financial Institution, establishing the authority for the changes.
3. The signature of an Agent on this resolution is conclusive evidence of their authority to act on behalf of the Corporation. Any Agent, so long as they act in a representative capacity as agents of the Corporation, is authorized to make any and all other contracts, agreements, stipulations and orders which they may deem advisable for the effective exercise of the powers indicated on page one, from time to time with the Financial Institution, subject to any restrictions on this resolution or otherwise agreed to in writing.
4. All transactions, if any, with respect to any deposits, withdrawals, rediscounts and borrowings by or on behalf of the Corporation with the Financial Institution prior to the adoption of this resolution are hereby ratified, approved and confirmed.
5. The Corporation agrees to the terms and conditions of any account agreement, properly opened by any Agent of the Corporation. The Corporation authorizes the Financial Institution, at any time, to charge the Corporation for all checks, drafts, or other orders, for the payment of money, that are drawn on the Financial Institution, so long as they contain the required number of signatures for this purpose.
6. The Corporation acknowledges and agrees that the Financial Institution may furnish at its discretion automated access devices to Agents of the Corporation to facilitate those powers authorized by this resolution or other resolutions in effect at the time of issuance. The term "automated access device" includes, but is not limited to, credit cards, automated teller machines (ATM), and debit cards.
7. The Corporation acknowledges and agrees that the Financial Institution may rely on alternative signature and verification codes issued to or obtained from the Agent named on this resolution. The term "alternative signature and verification codes" includes, but is not limited to, facsimile signatures on file with the Financial Institution, personal identification numbers (PIN), and digital signatures. If a facsimile signature specimen has been provided on this resolution, (or that are filed separately by the Corporation with the Financial Institution from time to time) the Financial Institution is authorized to treat the facsimile signature as the signature of the Agent(s) regardless of by whom or by what means the facsimile signature may have been affixed so long as it resembles the facsimile signature on file. The Corporation authorizes each Agent to have custody of the Corporation's private key used to create a digital signature and to request issuance of a certificate listing the corresponding public key. The Financial Institution shall have no responsibility or liability for unauthorized use of alternative signature and verification codes unless otherwise agreed in writing.

FOR FINANCIAL INSTITUTION USE ONLY:

Acknowledged and received on _____ (date) by _____ (initials) ☐ This resolution is superseded by resolution dated _____.

Comments:

Notes on the Financial Statement of the Administrative Offices of the Diocese of W. MA through August 2016

Revenues

- Revenues through August are basically the same as projected, within 0.16% of budget.
- Assessment income is off in relation to lower income due to church closings.
- Investment income is estimated at almost exactly what was expected.
- Grant income for Walking Together, the new ministry initiative in Worcester, was not included in the original budget. We are booking income to offset expenses each month having a neutral effect on the surplus/deficit.

Mission with the World-

- The Global Mission line is under budget by \$10,000 but many of these grants are made in the second half of the year and that budget will be expended by year end.
- We are over budget on the Veterans Ministry because of the expansion and popularity of the lunch programs (\$8000), and \$5000 increase in payroll that was not included when the 2016 budget was prepared.
- In total, we are over \$3200 YTD in this area.

Mission with Congregations

- The Ministry Development Initiative budget is under by a few thousand dollars due to the return of a \$3400 from a grant made in 2014.
- College scholarships are over budget by \$4000 due to timing.
- We have money (\$3800 YTD) budgeted for “Ministry with Girls” that is not being used. The money for this line comes from investments restricted for “Girl’s Friendly Society.” This money was designated by Council for a broader use. In 2017 the plan is to reinvest the distribution and withdraw money as needed.
- The Christian Formation budget is on target through August.
- This area is under budget by \$3200.

Leadership Development and Clergy Support

- Continuing education grants and sabbatical grants are under budget by \$6000 through August.
- We had budgeted \$10,000 for Parish Leadership Day but did not spend as much as expected on the program so we are under budget by \$4000 on this line.
- With all other lines being close to budget we are showing a surplus of \$10,000 in this category.

Episcopal Oversight

- The budget for the Abundant Times magazine is over by \$5000. We miscalculated the cost of production when we switched printers. We are cutting the schedule from four to three issues in 2017 in order to keep the budget at \$16,500 and maintain the high quality which we feel is worth the price.
- Personnel expenses are \$12,500 over budget. The salary increase for the bishop authorized in March makes up \$8000 of the overage.
- Also under personnel expenses, there were unexpected auto repairs of \$2500 for the year. And there apparently was a \$1500 mistake in the pension calculation.
- This area is over budget by \$19,000.

Administration and Finance

- The salary line is under budget by \$5000 due to a mistake in the 2016 budget. The cost to reimburse an employee for medical insurance premiums was budgeted in both the salary and insurance line. That accounts for the surplus in this category of the budget.

Agency Function

- Our payroll administration fees are ~\$1000 higher than expected due to reporting requirements associated with the Affordable Care Act.
- Salary is \$1500 higher than budgeted for the year due to some extra hours to cover a medical leave.

Surplus/Deficit

Our 2016 budget calls for a deficit of \$20,000 through August. We are over budget by \$4,000 for the period, or .23% of revenues.

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
2016 Summary Statement as of AUGUST 31, 2016

01 - Operations Unrestricted

	1st Qtr 2016	2nd Qtr 2016	July 2016	August 2016	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget
REVENUES								
Assessment for Common Ministry	\$277,784	\$273,045	\$91,480	\$91,480	\$733,789	\$744,397	(\$10,608)	\$1,116,595
Use of Investment - actual distribution received at end of qtr	\$340,094	\$342,010	\$0	\$0	\$682,104	\$906,667	(\$224,563)	\$1,360,000
Other Investment Income	\$89	\$89	\$89	\$0	\$268	\$0	\$268	\$0
Program Income	\$18,041	\$24,716	\$13,163	\$7,686	\$63,607	\$54,975	\$8,632	\$93,212
Other Income and Gifts	\$5,902	\$26,747	\$1,150	\$1,100	\$34,898	\$32,239	\$2,659	\$48,360
Interest Income	\$99	\$123	\$30	\$39	\$291	\$517	(\$226)	\$800
TOTAL REVENUES	\$642,009	\$666,730	\$105,912	\$100,305	\$1,514,956	\$1,738,794	(\$223,837)	\$2,618,967
**based on 1/12th Annual Budget for Distribution	\$0	\$0	\$113,333	\$113,333	\$226,666			
	\$642,009	\$666,730	\$219,245	\$213,638	\$1,741,622	\$1,738,794	\$2,829	\$2,618,967
EXPENSES								
WIDER CHURCH - Mission With The Larger Church	\$136,935	\$149,257	\$55,907	\$44,547	\$386,647	\$383,488	\$3,159	\$573,974
CONGREGATIONAL DEVELOPMENT: Mission with Congregations	\$104,025	\$124,025	\$99,088	\$42,296	\$369,434	\$372,640	(\$3,206)	\$518,166
LEADERSHIP DEVELOPMENT & CLERGY SUPPORT	\$90,466	\$101,651	\$28,683	\$27,035	\$247,835	\$258,143	(\$10,308)	\$394,978
EPISCOPAL OVERSIGHT: Mission and Ministry of the Bishop	\$126,163	\$131,364	\$38,217	\$42,355	\$338,099	\$319,085	\$19,014	\$493,545
ADMINISTRATION & FINANCE: Support of Diocesan Operations	\$115,237	\$125,138	\$35,411	\$31,195	\$306,981	\$310,569	(\$3,588)	\$456,604
DIOCESAN AGENCY: Agency functions provided to Congregations	\$42,089	\$45,596	\$14,705	\$14,503	\$116,893	\$115,052	\$1,842	\$172,578
TOTAL EXPENSES	\$614,915	\$677,033	\$272,011	\$201,932	\$1,765,890	\$1,758,977	\$6,913	\$2,609,845
NET SURPLUS/(DEFICIT)	\$27,094	(\$10,302)	(\$52,766)	\$11,706	(\$24,268)	(\$20,184)	(\$4,084)	\$9,122

9/22/2016

2016 Assessments Billing: Parish Support for Common Ministry

			Assessment	Assessment	Unpaid	Prior Year(s)	Aug-2016	# Months	
			Billing	Fulfilled	2016	Outstanding	AR Aging	Outstanding	
			as of	as of	Balance	Balance	Balance	as of	
ROW#	pays by EFT		Aug-2016	Aug-2016				Aug-2016	
2.)	St. David's, Agawam		\$ 7,079.00	\$ 7,079.00	\$ -	\$ -	\$ -	0.0	
3.)	Grace Church, Amherst		\$ 42,718.00	\$ 42,718.00	\$ -	\$ -	\$ -	0.0	
4.)	St. John's, Ashfield		\$ 3,955.00	\$ 3,955.00	\$ -	\$ -	\$ -	0.0	
5.)	St. John's, Athol		\$ 4,209.00	\$ 4,209.00	\$ -	\$ -	\$ -	0.0	
6.)	St. Thomas', Auburn		\$ 3,651.00	\$ 3,651.00	\$ -	\$ -	\$ -	0.0	
7.)	St. Andrew's, Blackinton (N.Adams)		\$ 591.00	\$ 591.00	\$ -	\$ -	\$ -	0.0	
8.)	Grace Church, Chicopee		\$ 4,463.00	\$ 4,463.00	\$ -	\$ -	\$ -	0.0	
9.)	Good Shepherd, Clinton		\$ 13,138.00	\$ 13,138.00	\$ -	\$ -	\$ -	0.0	
10.)	Grace Church, Dalton		\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
11.)	St. Philip's, Easthampton		\$ 5,221.00	\$ 4,569.00	\$ 652	\$ -	\$ 652	1.0	Paid September 9th
12.)	St. Mark's, East Longmeadow		\$ 13,169.00	\$ 13,169.00	\$ -	\$ -	\$ -	0.0	
13.)	St. Christopher's, Fairview (Chicopee)		\$ 4,277.00	\$ 4,277.00	\$ -	\$ -	\$ -	0.0	
14.)	Christ Church, Fitchburg		\$ 39,506.00	\$ 39,506.00	\$ -	\$ -	\$ -	0.0	
16.)	St. Paul's, Gardner		\$ 5,502.00	\$ 5,502.00	\$ -	\$ -	\$ -	0.0	
17.)	St. James', Great Barrington		\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
18.)	St. James', Greenfield		\$ 14,106.00	\$ 14,106.00	\$ -	\$ -	\$ -	0.0	
19.)	St. Francis, Holden		\$ 29,299.00	\$ 29,299.00	\$ -	\$ -	\$ -	0.0	
20.)	St. Paul's, Holyoke		\$ 14,628.00	\$ 14,628.00	\$ -	\$ -	\$ -	0.0	
21.)	St. Luke's, Lanesboro		\$ 2,088.00	\$ 2,088.00	\$ -	\$ -	\$ -	0.0	
22.)	St. George's, Lee		\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
23.)	St. Helena's, Lenox		\$ 4,920.00	\$ 4,920.00	\$ -	\$ -	\$ -	0.0	
24.)	Trinity, Lenox		\$ 17,860.00	\$ 17,860.00	\$ -	\$ -	\$ -	0.0	
25.)	All Saints, Leominster		\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
26.)	St. Mark's, Leominster		\$ 11,010.00	\$ 11,010.00	\$ -	\$ -	\$ -	0.0	
27.)	St. Andrew's, Longmeadow		\$ 27,472.00	\$ 27,472.00	\$ -	\$ -	\$ -	0.0	
28.)	Trinity, Milford		\$ 17,145.00	\$ 17,145.00	\$ -	\$ -	\$ -	0.0	
29.)	St. John's, Millville		\$ 1,910.00	\$ 1,910.00	\$ -	\$ -	\$ -	0.0	
31.)	St. John's, Northampton		\$ 21,280.00	\$ 21,280.00	\$ -	\$ -	\$ -	0.0	
32.)	Nativity, Northborough		\$ 23,196.00	\$ 23,196.00	\$ -	\$ -	\$ -	0.0	
33.)	Christ Memorial, North Brookfield		\$ 3,407.00	\$ 3,407.00	\$ -	\$ -	\$ -	0.0	
34.)	St. Andrew's, North Grafton		\$ 7,993.00	\$ 7,993.00	\$ -	\$ -	\$ -	0.0	
35.)	Grace Church, Oxford		\$ 5,320.00	\$ 5,330.00	\$ (10)	\$ -	\$ (10)	0.0	
36.)	St. Martin's, Pittsfield		\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
37.)	St. Stephens', Pittsfield		\$ 37,376.00	\$ 37,376.00	\$ -	\$ -	\$ -	0.0	
38.)	Christ Church, Rochdale		\$ 8,161.00	\$ 7,141.00	\$ 1,020	\$ -	\$ 1,020	1.0	Still unpaid as of Sept 16th
39.)	Christ Church, Sheffield		\$ 6,835.00	\$ 6,835.00	\$ -	\$ -	\$ -	0.0	
	Trinity, Shelburne Falls *			\$ -	\$ -	\$ -	\$ -		
40.)	Trinity, Shrewsbury		\$ 9,292.00	\$ 9,292.00	\$ -	\$ -	\$ -	0.0	
42.)	Holy Trinity, Southbridge		\$ 6,769.00	\$ 6,769.00	\$ -	\$ -	\$ -	0.0	

2016 Assessments Billing: Parish Support for Common Ministry

				Assessment	Assessment	Unpaid	Prior Year(s)	Aug-2016	# Months	
				Billing	Fulfilled	2016	Outstanding	AR Aging	Outstanding	
				as of	as of	Balance	Balance	Balance	as of	
ROW#	pays by EFT			Aug-2016	Aug-2016				Aug-2016	
43.)	All Saints, South Hadley			\$ 15,011.00	\$ 15,011.00	\$ -	\$ -	\$ -	0.0	
45.)	Southwick Community, Southwick			\$ 14,419.00	\$ 14,419.00	\$ -	\$ -	\$ -	0.0	
46.)	Christ Church Cathedral, Springfield			\$ 47,371.00	\$ 47,371.00	\$ -	\$ -	\$ -	0.0	
47.)	St. Barnabas and All Saints, Springfield			\$ 1,199.00	\$ 1,199.00	\$ -	\$ -	\$ -	0.0	
48.)	St. Luke's, Springfield			\$ -	\$ -					
49.)	St. Peter's, Springfield			\$ 6,246.00	\$ 6,246.00	\$ -	\$ -	\$ -	0.0	
50.)	St. Paul's, Stockbridge			\$ 8,665.00	\$ 8,665.00	\$ -	\$ -	\$ -	0.0	
51.)	St. John's, Sutton			\$ 10,666.00	\$ 10,666.00	\$ -	\$ -	\$ -	0.0	
52.)	St. Mary's, Thorndike (Palmer)	11/17/2014		\$ -	\$ -	\$ -	\$ -	\$ -		
53.)	St. Andrew's, Turner's Falls			\$ 2,098.00	\$ 2,098.00	\$ -	\$ -	\$ -	0.0	
54.)	Trinity, Ware			\$ 7,209.00	\$ 7,209.00	\$ -	\$ -	\$ -	0.0	
55.)	Reconciliation, Webster			\$ 6,834.00	\$ 6,834.00	\$ -	\$ -	\$ -	0.0	
56.)	St. Stephen's, Westborough			\$ 13,869.00	\$ 13,869.00	\$ -	\$ -	\$ -	0.0	
57.)	Atonement, Westfield			\$ 14,458.00	\$ 14,458.00	\$ -	\$ -	\$ -	0.0	
58.)	Good Shepherd, West Springfield			\$ 800.00	\$ 800.00	\$ -	\$ -	\$ -	0.0	
59.)	Trinity, Whitinsville			\$ 5,162.00	\$ 5,162.00	\$ -	\$ -	\$ -	0.0	
60.)	Epiphany, Wilbraham			\$ 10,037.00	\$ 10,037.00	\$ -	\$ -	\$ -	0.0	
61.)	St. John's, Williamstown			\$ 35,081.00	\$ 35,081.00	\$ -	\$ -	\$ -	0.0	
62.)	All Saints, Worcester			\$ 50,887.00	\$ 50,887.00	\$ -	\$ -	\$ -	0.0	
63.)	St. Luke's, Worcester			\$ 12,801.00	\$ 12,801.00	\$ -	\$ -	\$ -	0.0	
64.)	St. Mark's, Worcester			\$ 2,535.00	\$ 2,535.00	\$ -	\$ -	\$ -	0.0	
65.)	St. Matthew's, Worcester			\$ 11,200.00	\$ 11,200.00	\$ -	\$ -	\$ -	0.0	
66.)	St. Michael's, Worcester			\$ 11,464.00	\$ 11,464.00	\$ -	\$ -	\$ -	0.0	
67.)	All Saints of The Bershires, N.Adams			\$ 14,497.00	\$ 14,497.00	\$ -	\$ -	\$ -	0.0	
68.)	Grace Church in the Southern Berkshires			\$ 13,234.00	\$ 13,234.00	\$ -	\$ -	\$ -	0.0	
	fractions & Shelburne Falls adjustment			\$ -	\$ -					
	TOTALS:			\$ 733,289.00	\$ 731,627.00	\$ 1,662	\$ -	\$ 1,662	2.0	8/31/2016
				100%	100%	0%				
	proof				Billing Fulfilled	Billing Unpaid			8.0	8/31/2015
				(#01-4000-99-999)	at Monthend	at Monthend				
		GL Bal		\$ 733,789.00		Aging Balances:				
						100%	0%		100%	
		Shelburne Falls		\$ (500.00)		Current Yr.Bal	Prior Yr.Bal		Aging Total	
				\$ 733,289.00						
						(includes \$500 from Shelburne Falls)				

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD AUGUST 2016 LEVEL 3 (Ops-Agency only)

		1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget	% of ANNUAL BUDGET USED
01 - Operations Unrestricted										
REVENUES										
Assessment for Common Ministry										
01-4000-99	Common Ministry - Parishes and Missions									
999 - Default		\$277,784.00	\$273,045.00	\$91,480.00	\$91,480.00	\$733,789.00	\$744,396.64	(\$10,607.64)	\$1,116,595.00	65.7%
Total Assessment for Common Ministry		\$277,784.00	\$273,045.00	\$91,480.00	\$91,480.00	\$733,789.00	\$744,396.64	(\$10,607.64)	\$1,116,595.00	65.7%
Use of Investment - Trustees										
01-5100-30	Use of Investment - Spending Rule									
325 - Episcopal Church Women		\$445.19	\$446.99	\$0.00	\$0.00	\$892.18	\$0.00	\$892.18	\$0.00	0.0%
01-5100-99	Use of Investment - Spending Rule									
999 - Default		\$339,648.66	\$341,063.03	\$0.00	\$0.00	\$680,711.69	\$906,666.64	(\$225,954.95)	\$1,360,000.00	50.1%
01-5200-99	Use of Investment - Additional Draw									
999 - Default		\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.0%
Total Use of Investment - Trustees		\$340,093.85	\$342,010.02	\$0.00	\$0.00	\$682,103.87	\$906,666.64	(\$224,562.77)	\$1,360,000.00	50.2%
Other Investments										
01-4960-30	ECW - Dorothy S.Crane Fund									
325 - Episcopal Church Women		\$89.19	\$89.19	\$89.19	\$0.00	\$267.57	\$0.00	\$267.57	\$0.00	0.0%
Total Other Investments		\$89.19	\$89.19	\$89.19	\$0.00	\$267.57	\$0.00	\$267.57	\$0.00	0.0%
Program Income										
01-4500-20	Program Income									
201 - Diocesan Convention		\$0.00	\$0.00	\$0.00	\$40.00	\$40.00	\$0.00	\$40.00	\$15,500.00	0.3%
203 - Special Clergy Gatherings		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	(\$500.00)	\$500.00	0.0%
270 - Communications		\$145.00	\$10.00	\$10.00	\$0.00	\$165.00	\$0.00	\$165.00	\$0.00	0.0%
01-4500-30	Program Income									
315 - Youth Ministry		\$2,100.00	\$2,223.00	\$5,050.00	\$1,700.00	\$11,073.00	\$0.00	\$11,073.00	\$0.00	0.0%
324 - Christian Formation Missione		\$0.00	\$300.00	\$0.00	\$200.00	\$500.00	\$1,666.64	(\$1,166.64)	\$2,500.00	20.0%
01-4500-40	Program Income									

The Episcopal Diocese of Western Massachusetts
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YTD AUGUST 2016 LEVEL 3 (Ops-Agency only)

		1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget	% of ANNUAL BUDGET USED
103 - Parish Leadership Developmen		\$3,105.00	\$0.00	\$0.00	\$0.00	\$3,105.00	\$3,000.00	\$105.00	\$3,000.00	103.5%
120 - Comm. on Ministry		\$0.00	\$0.00	\$1,100.00	\$550.00	\$1,650.00	\$0.00	\$1,650.00	\$0.00	0.0%
124 - Clergy Conferences		\$0.00	\$4,860.00	\$0.00	\$0.00	\$4,860.00	\$6,000.00	(\$1,140.00)	\$6,000.00	81.0%
126 - Safe Church		\$40.00	\$2,090.00	\$550.00	\$60.00	\$2,740.00	\$2,333.32	\$406.68	\$3,500.00	78.3%
127 - Fresh Start Program		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$333.32	(\$333.32)	\$500.00	0.0%
128 - Strategic Leadership Dvlpmn		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$333.32	(\$333.32)	\$500.00	0.0%
130 - Diaconate Formation		\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.0%
160 - David Allen Seminars		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$666.64	(\$666.64)	\$1,000.00	0.0%
01-4500-50	Program Income									
059 - Walking Together Ministry		\$12,651.27	\$15,232.86	\$5,953.39	\$5,136.31	\$38,973.83	\$40,141.32	(\$1,167.49)	\$60,212.00	64.7%
Total Program Income		\$18,041.27	\$24,715.86	\$13,163.39	\$7,686.31	\$63,606.83	\$54,974.56	\$8,632.27	\$93,212.00	68.2%
Other Income and Gifts										
01-4100-99	Bequests & Estate Gifts									
999 - Default		\$0.00	\$0.00	\$0.00	(\$80,752.27)	(\$80,752.27)	\$0.00	(\$80,752.27)	\$0.00	0.0%
01-4200-50	Other Income and Gifts									
037 - Creation Care		\$0.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$11,999.52	(\$2,999.52)	\$18,000.00	50.0%
050 - Veteran's Ministry		\$1,603.07	\$13,020.84	\$0.00	\$100.00	\$14,723.91	\$11,999.52	\$2,724.39	\$18,000.00	81.8%
059 - Walking Together Ministry		\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	0.0%
065 - Mission of Grace		\$1,133.90	\$0.00	\$0.00	\$0.00	\$1,133.90	\$0.00	\$1,133.90	\$0.00	0.0%
01-4200-99	Other Income and Gifts									
999 - Default		\$164.54	\$1,626.02	\$150.00	\$80,752.27	\$82,692.83	\$0.00	\$82,692.83	\$0.00	0.0%
01-4700-20	Accounting Services									
235 - Archive Project		\$300.00	\$300.00	\$100.00	\$100.00	\$800.00	\$824.00	(\$24.00)	\$1,236.00	64.7%
01-4700-30	Accounting Services									
399 - CongDev Canon Personnel E		\$1,350.00	\$1,350.00	\$450.00	\$450.00	\$3,600.00	\$3,708.00	(\$108.00)	\$5,562.00	64.7%
01-4700-40	Accounting Services									
199 - LeadershipDev Canon Personne		\$1,350.00	\$1,350.00	\$450.00	\$450.00	\$3,600.00	\$3,708.00	(\$108.00)	\$5,562.00	64.7%
Total Other Income and Gifts		\$5,901.51	\$26,746.86	\$1,150.00	\$1,100.00	\$34,898.37	\$32,239.04	\$2,659.33	\$48,360.00	72.2%
Interest Income										

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD AUGUST 2016 LEVEL 3 (Ops-Agency only)

		1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget	% of ANNUAL BUDGET USED
01-4300-30	Interest Income									
325 - Episcopal Church Women		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	0.0%
01-4300-99	Interest Income									
999 - Default		\$99.02	\$123.34	\$29.75	\$38.64	\$290.75	\$516.64	(\$225.89)	\$775.00	37.5%
Total Interest Income		\$99.02	\$123.34	\$29.75	\$38.64	\$290.75	\$516.64	(\$225.89)	\$800.00	36.3%
TOTAL REVENUES		\$642,008.84	\$666,730.27	\$105,912.33	\$100,304.95	\$1,514,956.39	\$1,738,793.52	(\$223,837.13)	\$2,618,967.00	57.8%
EXPENSES										
WIDER CHURCH - Mission With The Larger Church/World										
Operational Expenses										
001 - Nat'l Church Apportionment		\$80,171.00	\$80,169.00	\$26,723.00	\$26,723.00	\$213,786.00	\$213,785.32	\$0.68	\$320,678.00	66.7%
010 - General Convention		\$3,499.98	\$3,499.98	\$1,166.66	\$1,166.66	\$9,333.28	\$9,333.32	(\$0.04)	\$14,000.00	66.7%
012 - Province of N.E.		\$2,443.00	\$2,442.00	\$814.00	\$814.00	\$6,513.00	\$6,512.64	\$0.36	\$9,769.00	66.7%
020 - Ecumenical Officer		\$0.00	\$2,116.58	\$0.00	\$0.00	\$2,116.58	\$999.96	\$1,116.62	\$1,500.00	141.1%
021 - Interfaith Council		\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	\$275.00	\$75.00	\$275.00	127.3%
026 - Mass Council of Churches		\$3,131.00	\$3,123.00	\$1,041.00	\$1,041.00	\$8,336.00	\$8,333.32	\$2.68	\$12,500.00	66.7%
028 - Berkshire Organizing Project		\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$3,750.00	\$3,750.00	\$0.00	\$5,000.00	75.0%
030 - Global Mission		\$500.00	\$3,655.79	\$2,925.00	\$0.00	\$7,080.79	\$17,156.00	(\$10,075.21)	\$25,484.00	27.8%
033 - Anglican Communion Partner		\$625.11	\$625.11	\$208.37	\$208.37	\$1,666.96	\$1,666.64	\$0.32	\$2,500.00	66.7%
035 - Millenium Development Goal		\$4,372.25	\$4,372.25	\$4,372.25	\$0.00	\$13,116.75	\$13,116.75	\$0.00	\$17,489.00	75.0%
037 - Creation Care		\$7,359.51	\$8,110.95	\$3,779.08	\$2,453.17	\$21,702.71	\$24,459.96	(\$2,757.25)	\$36,690.00	59.2%
050 - Veteran's Ministry		\$19,448.23	\$23,765.77	\$8,403.42	\$7,069.56	\$58,686.98	\$45,251.24	\$13,435.74	\$67,877.00	86.5%
059 - Walking Together Ministry		\$12,651.27	\$16,126.63	\$5,224.60	\$5,071.33	\$39,073.83	\$38,847.92	\$225.91	\$60,212.00	64.9%
065 - Mission of Grace		\$1,133.90	\$0.00	\$0.00	\$0.00	\$1,133.90	\$0.00	\$1,133.90	\$0.00	0.0%
Total Operational Expenses		\$136,935.25	\$149,257.06	\$55,907.38	\$44,547.09	\$386,646.78	\$383,488.07	\$3,158.71	\$573,974.00	67.4%
TOTAL WIDER CHURCH - Mission with the Larger Church/World		\$136,935.25	\$149,257.06	\$55,907.38	\$44,547.09	\$386,646.78	\$383,488.07	\$3,158.71	\$573,974.00	67.4%

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD AUGUST 2016 LEVEL 3 (Ops-Agency only)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget	% of ANNUAL BUDGET USED
CONGREGATIONAL DEVELOPMENT: Mission with Congregations									
OPERATIONAL EXPENSES									
301 - Spec. Assist. Congreg.	\$861.69	\$911.50	\$0.00	\$250.00	\$2,023.19	\$0.00	\$2,023.19	\$0.00	0.0%
310 - CITN-Pittsfield	\$17,847.57	\$18,768.92	\$6,605.17	\$5,949.23	\$49,170.89	\$49,359.24	(\$188.35)	\$74,039.02	66.4%
312 - Deanery Programs	\$45.50	\$38.50	\$0.00	\$0.00	\$84.00	\$1,533.32	(\$1,449.32)	\$2,300.00	3.7%
313 - Ministry Development Initiativ	(\$50.00)	\$25,554.00	\$54,059.00	(\$3,312.17)	\$76,250.83	\$82,500.00	(\$6,249.17)	\$82,500.00	92.4%
314 - Bement/Waterfield Edu. Grant	\$18,200.00	\$536.00	\$6,950.00	\$11,200.00	\$36,886.00	\$33,119.00	\$3,767.00	\$42,565.00	86.7%
315 - Youth Ministry	\$10,072.10	\$5,335.93	\$10,755.23	\$2,532.70	\$28,695.96	\$12,685.32	\$16,010.64	\$19,028.00	150.8%
323 - Ministry with Girls	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$4,333.32	(\$3,833.32)	\$6,500.00	7.7%
324 - Christian Formation Missione	\$6,230.11	\$16,771.69	\$3,038.05	\$8,145.45	\$34,185.30	\$53,620.28	(\$19,434.98)	\$87,999.00	38.8%
325 - Episcopal Church Women	\$286.60	\$0.00	\$1,000.00	\$0.00	\$1,286.60	\$500.00	\$786.60	\$750.00	171.5%
TOTAL CONGREGATIONAL EXPENSES	\$53,493.57	\$68,416.54	\$82,407.45	\$24,765.21	\$229,082.77	\$237,650.48	(\$8,567.71)	\$315,681.02	72.6%
PERSONNEL EXPENSES									
391 - CongDev Canon Business Exp	\$1,623.30	\$7,023.87	\$547.87	\$1,202.32	\$10,397.36	\$6,066.56	\$4,330.80	\$9,100.00	114.3%
399 - CongDev Canon Personnel E	\$48,907.73	\$48,585.07	\$16,132.74	\$16,328.34	\$129,953.88	\$128,923.16	\$1,030.72	\$193,385.00	67.2%
TOTAL PERSONNEL EXPENSES	\$50,531.03	\$55,608.94	\$16,680.61	\$17,530.66	\$140,351.24	\$134,989.72	\$5,361.52	\$202,485.00	69.3%
TOTAL CONGREGATIONAL DEV: Mission with Congregations	\$104,024.60	\$124,025.48	\$99,088.06	\$42,295.87	\$369,434.01	\$372,640.20	(\$3,206.19)	\$518,166.02	71.3%
LEADERSHIP DEVELOPMENT & CLERGY SUPPORT									
OPERATIONAL EXPENSES									
103 - Parish Leadership Developmen	\$5,882.95	\$297.63	\$0.00	\$0.00	\$6,180.58	\$10,625.00	(\$4,444.42)	\$10,625.00	58.2%
110 - Clergy Children Educ. Grant	\$0.00	\$750.00	\$1,500.00	\$2,250.00	\$4,500.00	\$4,000.00	\$500.00	\$6,000.00	75.0%
120 - Comm. on Ministry	\$1,188.97	\$553.04	\$116.00	\$0.00	\$1,858.01	\$5,599.88	(\$3,741.87)	\$8,400.00	22.1%
121 - Seminarian Assistance	\$0.00	\$192.00	\$0.00	\$0.00	\$192.00	\$0.00	\$192.00	\$25,000.00	0.8%
122 - Continuing Educ. Grants	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$2,000.00	\$4,950.00	(\$2,950.00)	\$5,500.00	36.4%
123 - Sabbatical Grants	\$1,989.00	\$0.00	\$0.00	\$0.00	\$1,989.00	\$5,000.00	(\$3,011.00)	\$7,500.00	26.5%
124 - Clergy Conferences	\$4,245.21	\$15,147.96	\$42.95	\$0.00	\$19,436.12	\$21,250.00	(\$1,813.88)	\$21,250.00	91.5%
125 - Deployment	\$2,298.66	\$473.67	\$51.84	\$168.12	\$2,992.29	\$4,016.64	(\$1,024.35)	\$7,400.00	40.4%
126 - Safe Church	\$0.00	\$2,048.95	\$0.00	\$0.00	\$2,048.95	\$2,583.32	(\$534.37)	\$3,875.00	52.9%

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD AUGUST 2016 LEVEL 3 (Ops-Agency only)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget	% of ANNUAL BUDGET USED
127 - Fresh Start Program	\$370.68	\$704.84	\$0.00	\$0.00	\$1,075.52	\$933.32	\$142.20	\$1,400.00	76.8%
128 - Strategic Leadership Dvlpmn	\$0.00	\$1,402.49	\$0.00	\$0.00	\$1,402.49	\$0.00	\$1,402.49	\$0.00	0.0%
129 - Education for Ministry	\$117.00	\$117.00	\$1,617.00	\$117.00	\$1,968.00	\$2,600.00	(\$632.00)	\$3,150.00	62.5%
130 - Diaconate Formation	\$0.00	\$3,472.00	\$0.00	\$0.00	\$3,472.00	\$0.00	\$3,472.00	\$0.00	0.0%
140 - Retiree Benefits	\$28,058.49	\$27,728.49	\$9,242.83	\$9,242.83	\$74,272.64	\$73,699.92	\$572.72	\$110,550.00	67.2%
TOTAL OPERATIONAL EXPENSES	\$44,150.96	\$53,888.07	\$13,570.62	\$11,777.95	\$123,387.60	\$135,258.08	(\$11,870.48)	\$210,650.00	58.6%
PERSONNEL EXPENSES									
191 - LeadershipDev Canon Busines	\$1,962.38	\$3,735.17	\$499.56	\$448.79	\$6,645.90	\$5,839.24	\$806.66	\$8,759.00	75.9%
199 - LeadershipDev Canon Personne	\$44,352.42	\$44,028.21	\$14,612.74	\$14,808.34	\$117,801.71	\$117,045.84	\$755.87	\$175,569.00	67.1%
TOTAL PERSONNEL EXPENSES	\$46,314.80	\$47,763.38	\$15,112.30	\$15,257.13	\$124,447.61	\$122,885.08	\$1,562.53	\$184,328.00	67.5%
TOTAL LEADERSHIP DEVELOPMENT & CLERGY SUPPORT	\$90,465.76	\$101,651.45	\$28,682.92	\$27,035.08	\$247,835.21	\$258,143.16	(\$10,307.95)	\$394,978.00	62.7%
EPISCOPAL OVERSIGHT: Mission and Ministry of the Bishop									
OPERATIONAL EXPENSES									
201 - Diocesan Convention	\$2,414.19	\$2,319.78	\$688.33	\$688.33	\$6,110.63	\$4,861.32	\$1,249.31	\$26,542.00	23.0%
202 - Diocesan Council	\$1,122.08	\$26.54	\$83.50	\$0.00	\$1,232.12	\$1,666.64	(\$434.52)	\$2,500.00	49.3%
203 - Special Clergy Gatherings	\$143.77	\$990.00	\$0.00	\$0.00	\$1,133.77	\$0.00	\$1,133.77	\$0.00	0.0%
204 - Standing Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.28	(\$833.28)	\$1,250.00	0.0%
205 - Chancellor's Conference	\$1,936.64	\$0.00	\$0.00	\$0.00	\$1,936.64	\$1,000.00	\$936.64	\$1,000.00	193.7%
206 - Title IV	\$0.00	\$1,083.67	\$0.00	\$0.00	\$1,083.67	\$233.28	\$850.39	\$350.00	309.6%
220 - Stewardship	\$8,952.45	\$5,813.30	\$1,282.48	\$1,217.44	\$17,265.67	\$18,207.96	(\$942.29)	\$23,937.00	72.1%
227 - Social Justice	\$1,176.81	\$95.00	\$0.00	\$0.00	\$1,271.81	\$2,666.64	(\$1,394.83)	\$4,000.00	31.8%
235 - Archive Project	\$2,086.35	\$1,893.84	\$634.73	\$599.70	\$5,214.62	\$5,170.56	\$44.06	\$7,756.00	67.2%
270 - Communications	\$29,116.99	\$31,510.00	\$8,227.58	\$12,883.89	\$81,738.46	\$76,736.44	\$5,002.02	\$115,105.00	71.0%
275 - Bishop Wanderings	\$0.00	\$143.44	\$0.00	\$37.80	\$181.24	\$0.00	\$181.24	\$0.00	0.0%
TOTAL OPERATIONAL EXPENSES	\$46,949.28	\$43,875.57	\$10,916.62	\$15,427.16	\$117,168.63	\$111,376.12	\$5,792.51	\$182,440.00	64.2%
PERSONNEL EXPENSES									
291 - Bishop Business Expenses	\$7,691.08	\$10,761.04	\$2,221.11	\$1,621.58	\$22,294.81	\$21,666.48	\$628.33	\$32,500.00	68.6%

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD AUGUST 2016 LEVEL 3 (Ops-Agency only)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget	% of ANNUAL BUDGET USED
299 - Bishop Personnel Expenses	\$71,522.86	\$76,727.83	\$25,078.90	\$25,306.30	\$198,635.89	\$186,042.76	\$12,593.13	\$278,605.00	71.3%
TOTAL PERSONNEL EXPENSES	\$79,213.94	\$87,488.87	\$27,300.01	\$26,927.88	\$220,930.70	\$207,709.24	\$13,221.46	\$311,105.00	71.0%
TOTAL EPISCOPAL OVERSIGHT: Mission & Ministry of the Bishop	\$126,163.22	\$131,364.44	\$38,216.63	\$42,355.04	\$338,099.33	\$319,085.36	\$19,013.97	\$493,545.00	68.5%
ADMINISTRATION & FINANCE: Support of Diocesan Operations									
OPERATIONAL EXPENSES									
400 - General Operation Expenses	\$8,024.87	\$5,935.64	\$1,980.11	\$2,342.74	\$18,283.36	\$18,433.20	(\$149.84)	\$27,650.00	66.1%
420 - General Property Expenses	\$27,445.92	\$28,398.24	\$10,045.89	\$8,775.91	\$74,665.96	\$73,714.60	\$951.36	\$110,572.00	67.5%
430 - Financial Management Expense	\$22,300.04	\$32,427.63	\$4,493.43	\$837.44	\$60,058.54	\$59,766.64	\$291.90	\$80,400.00	74.7%
TOTAL OPERATIONAL EXPENSES	\$57,770.83	\$66,761.51	\$16,519.43	\$11,956.09	\$153,007.86	\$151,914.44	\$1,093.42	\$218,622.00	70.0%
PERSONNEL EXPENSES									
491 - Finance Business Expenses	\$2,169.14	\$3,339.89	\$580.75	\$797.58	\$6,887.36	\$6,533.24	\$354.12	\$9,800.00	70.3%
499 - Finance Personnel Expenses	\$55,297.00	\$55,036.37	\$18,311.12	\$18,441.58	\$147,086.07	\$152,121.24	(\$5,035.17)	\$228,182.00	64.5%
TOTAL PERSONNEL EXPENSES	\$57,466.14	\$58,376.26	\$18,891.87	\$19,239.16	\$153,973.43	\$158,654.48	(\$4,681.05)	\$237,982.00	64.7%
TOTAL ADMINISTRATION & FINANCE: Support of Diocesan Ops	\$115,236.97	\$125,137.77	\$35,411.30	\$31,195.25	\$306,981.29	\$310,568.92	(\$3,587.63)	\$456,604.00	67.2%
DIOCESAN AGENCY: Agency functions provided to Congregations									
OPERATIONAL EXPENSES									
700 - Agency Administrative Cost	\$2,799.83	\$4,471.41	\$861.95	\$984.80	\$9,117.99	\$7,549.92	\$1,568.07	\$11,325.00	80.5%
Total OPERATIONAL EXPENSES	\$2,799.83	\$4,471.41	\$861.95	\$984.80	\$9,117.99	\$7,549.92	\$1,568.07	\$11,325.00	80.5%
PERSONNEL EXPENSES									
791 - Agency Business Expenses	\$0.00	\$0.00	\$753.00	\$429.00	\$1,182.00	\$1,866.64	(\$684.64)	\$2,800.00	42.2%
799 - Agency Personnel Expenses	\$39,289.08	\$41,125.02	\$13,089.67	\$13,089.68	\$106,593.45	\$105,635.24	\$958.21	\$158,453.00	67.3%
Total PERSONNEL EXPENSES	\$39,289.08	\$41,125.02	\$13,842.67	\$13,518.68	\$107,775.45	\$107,501.88	\$273.57	\$161,253.00	66.8%
Total DIOCESAN AGENCY: Agency functions	\$42,088.91	\$45,596.43	\$14,704.62	\$14,503.48	\$116,893.44	\$115,051.80	\$1,841.64	\$172,578.00	67.7%

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD AUGUST 2016 LEVEL 3 (Ops-Agency only)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget	% of ANNUAL BUDGET USED
TOTAL EXPENSES	\$614,914.71	\$677,032.63	\$272,010.91	\$201,931.81	\$1,765,890.06	\$1,758,977.51	\$6,912.55	\$2,609,845.02	67.7%
NET SURPLUS/(DEFICIT)									
001 - Nat'l Church Apportionment	(\$80,171.00)	(\$80,169.00)	(\$26,723.00)	(\$26,723.00)	(\$213,786.00)	(\$213,785.32)	(\$0.68)	(\$320,678.00)	66.7%
010 - General Convention	(\$3,499.98)	(\$3,499.98)	(\$1,166.66)	(\$1,166.66)	(\$9,333.28)	(\$9,333.32)	\$0.04	(\$14,000.00)	66.7%
012 - Province of N.E.	(\$2,443.00)	(\$2,442.00)	(\$814.00)	(\$814.00)	(\$6,513.00)	(\$6,512.64)	(\$0.36)	(\$9,769.00)	66.7%
020 - Ecumenical Officer	\$0.00	(\$2,116.58)	\$0.00	\$0.00	(\$2,116.58)	(\$999.96)	(\$1,116.62)	(\$1,500.00)	141.1%
021 - Interfaith Council	(\$350.00)	\$0.00	\$0.00	\$0.00	(\$350.00)	(\$275.00)	(\$75.00)	(\$275.00)	127.3%
026 - Mass Council of Churches	(\$3,131.00)	(\$3,123.00)	(\$1,041.00)	(\$1,041.00)	(\$8,336.00)	(\$8,333.32)	(\$2.68)	(\$12,500.00)	66.7%
028 - Berkshire Organizing Project	(\$1,250.00)	(\$1,250.00)	(\$1,250.00)	\$0.00	(\$3,750.00)	(\$3,750.00)	\$0.00	(\$5,000.00)	75.0%
030 - Global Mission	(\$500.00)	(\$3,655.79)	(\$2,925.00)	\$0.00	(\$7,080.79)	(\$17,156.00)	\$10,075.21	(\$25,484.00)	27.8%
033 - Anglican Communion Partners	(\$625.11)	(\$625.11)	(\$208.37)	(\$208.37)	(\$1,666.96)	(\$1,666.64)	(\$0.32)	(\$2,500.00)	66.7%
035 - Millenium Development Goals	(\$4,372.25)	(\$4,372.25)	(\$4,372.25)	\$0.00	(\$13,116.75)	(\$13,116.75)	\$0.00	(\$17,489.00)	75.0%
037 - Creation Care	(\$7,359.51)	\$889.05	(\$3,779.08)	(\$2,453.17)	(\$12,702.71)	(\$12,460.44)	(\$242.27)	(\$18,690.00)	68.0%
050 - Veteran's Ministry	(\$17,845.16)	(\$10,744.93)	(\$8,403.42)	(\$6,969.56)	(\$43,963.07)	(\$33,251.72)	(\$10,711.35)	(\$49,877.00)	88.1%
059 - Walking Together Ministry	\$0.00	(\$793.77)	\$728.79	\$64.98	\$0.00	\$1,293.40	(\$1,293.40)	\$0.00	0.0%
103 - Parish Leadership Development Da	(\$2,777.95)	(\$297.63)	\$0.00	\$0.00	(\$3,075.58)	(\$7,625.00)	\$4,549.42	(\$7,625.00)	40.3%
110 - Clergy Children Educ. Grants	\$0.00	(\$750.00)	(\$1,500.00)	(\$2,250.00)	(\$4,500.00)	(\$4,000.00)	(\$500.00)	(\$6,000.00)	75.0%
120 - Comm. on Ministry	(\$1,188.97)	(\$553.04)	\$984.00	\$550.00	(\$208.01)	(\$5,599.88)	\$5,391.87	(\$8,400.00)	2.5%
121 - Seminarian Assistance	\$0.00	(\$192.00)	\$0.00	\$0.00	(\$192.00)	\$0.00	(\$192.00)	(\$25,000.00)	0.8%
122 - Continuing Educ. Grants	\$0.00	(\$1,000.00)	(\$1,000.00)	\$0.00	(\$2,000.00)	(\$4,950.00)	\$2,950.00	(\$5,500.00)	36.4%
123 - Sabbatical Grants	(\$1,989.00)	\$0.00	\$0.00	\$0.00	(\$1,989.00)	(\$5,000.00)	\$3,011.00	(\$7,500.00)	26.5%
124 - Clergy Conferences	(\$4,245.21)	(\$10,287.96)	(\$42.95)	\$0.00	(\$14,576.12)	(\$15,250.00)	\$673.88	(\$15,250.00)	95.6%
125 - Deployment	(\$2,298.66)	(\$473.67)	(\$51.84)	(\$168.12)	(\$2,992.29)	(\$4,016.64)	\$1,024.35	(\$7,400.00)	40.4%
126 - Safe Church	\$40.00	\$41.05	\$550.00	\$60.00	\$691.05	(\$250.00)	\$941.05	(\$375.00)	(184.3)%
127 - Fresh Start Program	(\$370.68)	(\$704.84)	\$0.00	\$0.00	(\$1,075.52)	(\$600.00)	(\$475.52)	(\$900.00)	119.5%
128 - Strategic Leadership Dvlpmnt	\$0.00	(\$1,402.49)	\$0.00	\$0.00	(\$1,402.49)	\$333.32	(\$1,735.81)	\$500.00	(280.5)%
129 - Education for Ministry	(\$117.00)	(\$117.00)	(\$1,617.00)	(\$117.00)	(\$1,968.00)	(\$2,600.00)	\$632.00	(\$3,150.00)	62.5%
130 - Diaconate Formation	\$0.00	(\$3,472.00)	\$500.00	\$0.00	(\$2,972.00)	\$0.00	(\$2,972.00)	\$0.00	0.0%
140 - Retiree Benefits	(\$28,058.49)	(\$27,728.49)	(\$9,242.83)	(\$9,242.83)	(\$74,272.64)	(\$73,699.92)	(\$572.72)	(\$110,550.00)	67.2%

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD AUGUST 2016 LEVEL 3 (Ops-Agency only)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget	% of ANNUAL BUDGET USED
160 - David Allen Seminars	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$666.64	(\$666.64)	\$1,000.00	0.0%
191 - LeadershipDev Canon Business Expe	(\$1,962.38)	(\$3,735.17)	(\$499.56)	(\$448.79)	(\$6,645.90)	(\$5,839.24)	(\$806.66)	(\$8,759.00)	75.9%
199 - LeadershipDev Canon Personnel Exp	(\$43,002.42)	(\$42,678.21)	(\$14,162.74)	(\$14,358.34)	(\$114,201.71)	(\$113,337.84)	(\$863.87)	(\$170,007.00)	67.2%
201 - Diocesan Convention	(\$2,414.19)	(\$2,319.78)	(\$688.33)	(\$648.33)	(\$6,070.63)	(\$4,861.32)	(\$1,209.31)	(\$11,042.00)	55.0%
202 - Diocesan Council	(\$1,122.08)	(\$26.54)	(\$83.50)	\$0.00	(\$1,232.12)	(\$1,666.64)	\$434.52	(\$2,500.00)	49.3%
203 - Special Clergy Gatherings	(\$143.77)	(\$990.00)	\$0.00	\$0.00	(\$1,133.77)	\$500.00	(\$1,633.77)	\$500.00	(226.8)%
204 - Standing Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$833.28)	\$833.28	(\$1,250.00)	0.0%
205 - Chancellor's Conference	(\$1,936.64)	\$0.00	\$0.00	\$0.00	(\$1,936.64)	(\$1,000.00)	(\$936.64)	(\$1,000.00)	193.7%
206 - Title IV	\$0.00	(\$1,083.67)	\$0.00	\$0.00	(\$1,083.67)	(\$233.28)	(\$850.39)	(\$350.00)	309.6%
220 - Stewardship	(\$8,952.45)	(\$5,813.30)	(\$1,282.48)	(\$1,217.44)	(\$17,265.67)	(\$18,207.96)	\$942.29	(\$23,937.00)	72.1%
227 - Social Justice	(\$1,176.81)	(\$95.00)	\$0.00	\$0.00	(\$1,271.81)	(\$2,666.64)	\$1,394.83	(\$4,000.00)	31.8%
235 - Archive Project	(\$1,786.35)	(\$1,593.84)	(\$534.73)	(\$499.70)	(\$4,414.62)	(\$4,346.56)	(\$68.06)	(\$6,520.00)	67.7%
270 - Communications	(\$28,971.99)	(\$31,500.00)	(\$8,217.58)	(\$12,883.89)	(\$81,573.46)	(\$76,736.44)	(\$4,837.02)	(\$115,105.00)	70.9%
275 - Bishop Wanderings	\$0.00	(\$143.44)	\$0.00	(\$37.80)	(\$181.24)	\$0.00	(\$181.24)	\$0.00	0.0%
291 - Bishop Business Expenses	(\$7,691.08)	(\$10,761.04)	(\$2,221.11)	(\$1,621.58)	(\$22,294.81)	(\$21,666.48)	(\$628.33)	(\$32,500.00)	68.6%
299 - Bishop Personnel Expenses	(\$71,522.86)	(\$76,727.83)	(\$25,078.90)	(\$25,306.30)	(\$198,635.89)	(\$186,042.76)	(\$12,593.13)	(\$278,605.00)	71.3%
301 - Spec. Assist. Congreg.	(\$861.69)	(\$911.50)	\$0.00	(\$250.00)	(\$2,023.19)	\$0.00	(\$2,023.19)	\$0.00	0.0%
310 - CITN-Pittsfield	(\$17,847.57)	(\$18,768.92)	(\$6,605.17)	(\$5,949.23)	(\$49,170.89)	(\$49,359.24)	\$188.35	(\$74,039.02)	66.4%
312 - Deanery Programs	(\$45.50)	(\$38.50)	\$0.00	\$0.00	(\$84.00)	(\$1,533.32)	\$1,449.32	(\$2,300.00)	3.7%
313 - Ministry Development Initiatives (C	\$50.00	(\$25,554.00)	(\$54,059.00)	\$3,312.17	(\$76,250.83)	(\$82,500.00)	\$6,249.17	(\$82,500.00)	92.4%
314 - Bement/Waterfield Edu. Grants	(\$18,200.00)	(\$536.00)	(\$6,950.00)	(\$11,200.00)	(\$36,886.00)	(\$33,119.00)	(\$3,767.00)	(\$42,565.00)	86.7%
315 - Youth Ministry	(\$7,972.10)	(\$3,112.93)	(\$5,705.23)	(\$832.70)	(\$17,622.96)	(\$12,685.32)	(\$4,937.64)	(\$19,028.00)	92.6%
323 - Ministry with Girls	\$0.00	(\$500.00)	\$0.00	\$0.00	(\$500.00)	(\$4,333.32)	\$3,833.32	(\$6,500.00)	7.7%
324 - Christian Formation Missioner	(\$6,230.11)	(\$16,471.69)	(\$3,038.05)	(\$7,945.45)	(\$33,685.30)	(\$51,953.64)	\$18,268.34	(\$85,499.00)	39.4%
325 - Episcopal Church Women	\$247.78	\$536.18	(\$910.81)	\$0.00	(\$126.85)	(\$500.00)	\$373.15	(\$725.00)	17.5%
391 - CongDev Canon Business Expense	(\$1,623.30)	(\$7,023.87)	(\$547.87)	(\$1,202.32)	(\$10,397.36)	(\$6,066.56)	(\$4,330.80)	(\$9,100.00)	114.3%
399 - CongDev Canon Personnel Expense	(\$47,557.73)	(\$47,235.07)	(\$15,682.74)	(\$15,878.34)	(\$126,353.88)	(\$125,215.16)	(\$1,138.72)	(\$187,823.00)	67.3%
400 - General Operation Expenses	(\$8,024.87)	(\$5,935.64)	(\$1,980.11)	(\$2,342.74)	(\$18,283.36)	(\$18,433.20)	\$149.84	(\$27,650.00)	66.1%
420 - General Property Expenses	(\$27,445.92)	(\$28,398.24)	(\$10,045.89)	(\$8,775.91)	(\$74,665.96)	(\$73,714.60)	(\$951.36)	(\$110,572.00)	67.5%
430 - Financial Management Expenses	(\$22,300.04)	(\$32,427.63)	(\$4,493.43)	(\$837.44)	(\$60,058.54)	(\$59,766.64)	(\$291.90)	(\$80,400.00)	74.7%
491 - Finance Business Expenses	(\$2,169.14)	(\$3,339.89)	(\$580.75)	(\$797.58)	(\$6,887.36)	(\$6,533.24)	(\$354.12)	(\$9,800.00)	70.3%

The Episcopal Diocese of Western Massachusetts
Unaudited Activity Statement - Diocesan Ops w/o Audit Aje's
YTD AUGUST 2016 LEVEL 3 (Ops-Agency only)

	1st QTR	2nd QTR	JULY	AUGUST	YTD Actual as of 8/31/2016	2016 Budget as of 8/31/2016	Variance YTD to Budget YTD	2016 Annual Budget	% of ANNUAL BUDGET USED
499 - Finance Personnel Expenses	(\$55,297.00)	(\$55,036.37)	(\$18,311.12)	(\$18,441.58)	(\$147,086.07)	(\$152,121.24)	\$5,035.17	(\$228,182.00)	64.5%
700 - Agency Administrative Costs	(\$2,799.83)	(\$4,471.41)	(\$861.95)	(\$984.80)	(\$9,117.99)	(\$7,549.92)	(\$1,568.07)	(\$11,325.00)	80.5%
791 - Agency Business Expenses	\$0.00	\$0.00	(\$753.00)	(\$429.00)	(\$1,182.00)	(\$1,866.64)	\$684.64	(\$2,800.00)	42.2%
799 - Agency Personnel Expenses	(\$39,289.08)	(\$41,125.02)	(\$13,089.67)	(\$13,089.68)	(\$106,593.45)	(\$105,635.24)	(\$958.21)	(\$158,453.00)	67.3%
999 - Default	\$617,696.22	\$616,357.39	\$91,659.75	\$91,518.64	\$1,417,232.00	\$1,651,579.92	(\$234,347.92)	\$2,477,370.00	57.2%
TOTAL NET SURPLUS/(DEFICIT)	\$27,094.13	(\$10,302.36)	(\$166,098.58)	(\$101,626.86)	(\$250,933.67)	(\$20,183.99)	(\$230,749.68)	\$9,121.98	(2,750.9)%

The Episcopal Diocese of Western Massachusetts
Unaudited Balance Sheet - All Operations (w/ audit aje's)
as of August 31, 2016

	OPERATIONS	AGENCY	FTF	EMWM	TOTAL
Assets					
Cash and Other Non-Property Assets					
Cash and Cash Equivalents	\$602,430.32	\$0.00	\$0.00	\$196,229.35	\$798,659.67
Accounts Receivable - Common Ministry	\$1,672.00	\$0.00	\$0.00	\$0.00	\$1,672.00
Accounts Receivable, other	\$60,163.44	\$786.67	\$0.00	\$0.00	\$60,950.11
Due From/To Funds	(\$297,812.48)	\$122,434.82	\$0.00	\$175,377.66	\$0.00
Distribution Receivable	\$8,757.36	\$0.00	\$0.00	\$0.00	\$8,757.36
Other Assets	\$570,809.39	\$7,105.39	\$0.00	\$2,263.53	\$580,178.31
Interest in net assets of the Trustees/Diocese of WMA	\$29,468,260.94	\$0.00	\$0.00	\$0.00	\$29,468,260.94
Investments in Infinex	\$111,108.42	\$0.00	\$0.00	\$0.00	\$111,108.42
Total Cash and Other Non-Property Assets	\$30,525,389.39	\$130,326.88	\$0.00	\$373,870.54	\$31,029,586.81
Property & Equipment used in Operations					
Buildings and Improvements	\$125,388.29	\$0.00	\$0.00	\$1,175,000.00	\$1,300,388.29
Equipment	\$39,789.40	\$0.00	\$0.00	\$0.00	\$39,789.40
Furniture and Fixtures	\$22,098.88	\$0.00	\$0.00	\$0.00	\$22,098.88
Vehicle	\$27,621.00	\$0.00	\$0.00	\$0.00	\$27,621.00
Accumulated Depreciation	(\$117,696.92)	\$0.00	\$0.00	\$0.00	(\$117,696.92)
Total Property & Equipment used in Operations	\$97,200.65	\$0.00	\$0.00	\$1,175,000.00	\$1,272,200.65
Property & Equipment to be disposed of by sale	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Mortgage on 166 Holden Street	\$0.00	\$0.00	\$0.00	\$299,132.49	\$299,132.49
Total Assets	\$30,622,590.04	\$130,326.88	\$0.00	\$1,998,003.03	\$32,750,919.95
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	\$3,474.07	\$190.00	\$0.00	\$11,657.09	\$15,321.16
Refundable Advances	\$55,414.79	\$0.00	\$0.00	\$0.00	\$55,414.79
Agency Obligations	\$0.00	\$130,136.88	\$0.00	\$0.00	\$130,136.88
Amounts Held on Behalf of Others	\$45,427.29	\$0.00	\$0.00	\$0.00	\$45,427.29
Line of Credit	\$141,596.00	\$0.00	\$0.00	\$0.00	\$141,596.00
Retirement Benefit Obligations	\$130,722.20	\$0.00	\$0.00	\$0.00	\$130,722.20

The Episcopal Diocese of Western Massachusetts
Unaudited Balance Sheet - All Operations (w/ audit aje's)
as of August 31, 2016

		OPERATIONS	AGENCY	FTF	EMWM	TOTAL
Other Postretirement Benefit Obligations		\$1,909,182.00	\$0.00	\$0.00	\$0.00	\$1,909,182.00
Total Liabilities		\$2,285,816.35	\$130,326.88	\$0.00	\$11,657.09	\$2,427,800.32
Net Assets						
01-3000-99	Net Assets	\$7,589,929.89	\$0.00	\$0.00	\$0.00	\$7,589,929.89
02-3000-99	Net Assets	\$16,653,503.34	\$0.00	\$0.00	\$0.00	\$16,653,503.34
03-3000-99	Net Assets	\$4,093,340.46	\$0.00	\$0.00	\$0.00	\$4,093,340.46
06-3000-99	Net Assets	\$0.00	\$0.00	\$0.00	\$1,986,345.94	\$1,986,345.94
Total Net Assets		\$28,336,773.69	\$0.00	\$0.00	\$1,986,345.94	\$30,323,119.63
Total Liabilities and Net Assets		\$30,622,590.04	\$130,326.88	\$0.00	\$1,998,003.03	\$32,750,919.95
BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS		\$28,398,008.81	\$0.00	\$0.00	\$2,077,788.96	\$30,475,797.77
NET SURPLUS/(DEFICIT)		(\$61,235.12)	\$0.00	\$0.00	(\$91,443.02)	(\$152,678.14)
ENDING NET ASSETS		\$28,336,773.69	\$0.00	\$0.00	\$1,986,345.94	\$30,323,119.63

Diocesan Council Size and Term Adjustments in Compliance with Canon 8, Section 2

Council Action Requested: Adjust Diocesan Council terms so that class sizes for upcoming years are of relatively equal sizes and that the classes are relatively staggered.

Council Size: The reduced size for Council in accordance with the canonical changes instituted at the 2015 Convention has been achieved through the attrition which had already occurred.

Background:

Canon 8, Section 2: The Council shall consist of the Bishop, the President of the Standing Committee, the Secretary of the Convention, and the Treasurer of the Diocese, plus one (1) representative appointed by the Trustees for the Diocese, and ten (10) other persons to be elected by the Convention, from the Lay and canonically resident Clergy who are members of or serving in the Corridors, as follows:

- a) Worcester Corridor – two (2) Clerics and two (2) Lay Persons;
- b) Valley Corridor – two (2) Clerics and two (2) Lay Persons;
- c) Berkshire Corridor – one (1) Cleric and one (1) Lay Person.

Canon 8, Section 3: Persons to be elected from the Corridors shall be nominated by a Diocesan Nominating Committee. The Bishop shall annually appoint the Chair of this Committee. The Council shall appoint at least six (6) additional members, including Lay Persons and Clerics from each Corridor, for staggered three (3) year terms. Any member may be re-appointed for a second consecutive three year term. The Council shall establish procedures for all Council nominations.

Canon 8, Section 4: A Member elected by the Convention shall serve for a term of three (3) years, and any Member shall be eligible for re-election to one (1) additional consecutive three-year term. If elected to two (2) successive three-year terms, no Member shall be eligible for election again until after the lapse of one (1) year.

Canon 8, Section 5: As vacancies occur between meetings of the Convention, Council may fill such vacancies from the appropriate Corridor and Order by appointment until the next Convention. Any person so appointed is eligible for election by the Convention to complete the unexpired term and, upon completion of the unexpired term, would be eligible for election to a three-year term and for re-election to a second three-year term.

Issue on Council Terms:

We currently do not have three classes of roughly equal size. This is not a problem for the 2016 election this year, as three existing terms expire as of the coming 2016 Convention. However, five terms will expire as of Convention 2017. These include both of the Valley Corridor Clergy positions and both of the Worcester Corridor Lay positions, significantly undercutting the rotating aspect of membership.

Current Diocesan Council Members

Officers and Appointed Members

The Rt. Rev. Douglas Fisher, President
The Rev. Catherine Munz, Vice President
The Rev. Mac Murray, Secretary
Mr. Wayne Gass, Treasurer
Mr. Frank Minasian, Trustee Representative

Clerical Members

The Rev. Tom Damrosch

The Rev. Jesse Abell

The Rev. Heather Blais

The Rev. Derrick Fetz

The Rev. José Reyes Pérez

Corridor

Berkshire

Worcester

Valley

Valley

Worcester

Term of Office Expires

Convention of 2016 (*end of 1st full term*)

Convention of 2016 (*end of 1st partial term*)

Convention of 2017

Convention of 2017

Convention of 2018

Lay Members

Mr. Stephen Houghton

Mr. Dan Mylott

Ms. Donna Christian

Ms. Joan Gilchrist

Mr. John Cheek

Corridor

Valley

Worcester

Valley

Worcester

Berkshire

Term of Office Expires

Convention of 2016 (*end of 2nd full term*)

Convention of 2017

Convention of 2017

Convention of 2017

Convention of 2018

Current Terms:

Council positions being elected in Convention 2016 (see above in bold highlight, terms expiring in 2019) include:

- 1 Lay Person from Valley Corridor
- 1 Cleric from Worcester Corridor
- 1 Cleric from Berkshire Corridor

Council positions expiring in 2018 include:

- 1 Lay Person from Berkshire Corridor
- 1 Cleric from Worcester Corridor

Council positions expiring in 2017 include:

- 1 Lay Person from Valley Corridor
- 2 Lay Persons from Worcester Corridor
- 2 Clerics from Valley Corridor

Nomination Committee Recommendation:

The Nominating Committee recommends the following adjustments to Diocesan Council Terms:

At convention 2017, elect the following for full three year terms:

- 1 Lay Person from Valley Corridor
- 2 Lay Persons from Worcester Corridor
- 1 Cleric from Valley Corridor

At convention 2017, elect the following for a one year term (eligible for potentially two addition full terms):

- 1 Cleric from Valley Corridor

Rationale (per our Chancellor): Council can designate 1, 2 or 3 year terms in order to reach "classes" of relatively equal size.

Council can simply direct the 2017 Nominating Committee to make adjustment to the terms to even out the rotation.

This adjustment will make the "class" sizes as follows:

Class of 2018: 3 (1 Lay Person Berkshire, 1 Cleric Valley, 1 Cleric Worcester)

Class of 2019: 3 (1 Cleric Berkshire, 1 Lay Person Valley, 1 Cleric Worcester)

Class of 2020: 4 (1 Cleric Valley, 1 Lay Person Valley, 2 Lay Persons Worcester)

This can be by action of Council prior to the 2017 election cycle, or by Council action accepting the report of its Nominating Committee prior to the 2017 Convention.

Regards, Steven Symes, Nomination Committee Chair

Drafted by Rev. Mac Murray, Secretary to Diocesan Convention, Secretary Diocesan Council

In Consultation and reviewed with Chip Doherty, Chancellor

Issue raised and discussed by Rev. Tom Damrosch, Diocesan Council, Nominating Committee Member

The Episcopal Diocese of Western Massachusetts

Memorandum

To: Delegates to Diocesan Convention
From: Steven P. Abdow, Canon for Mission Resources
Subject: Plan for Use of Diocesan Mission Resources in 2017
Date: September 15, 2016

On behalf of Bishop Fisher and Diocesan Council I am pleased to present the proposed budget for 2017. On the Friday afternoon of Diocesan Convention I will be available to answer any questions you have about this plan. Additionally, I invite you to contact me directly with any questions or comments that you have. I can be reached at sabdow@diocesewma.org or 413-737-4786, x 121.

The Bishop and his leadership team have identified the following goals for the Episcopacy at this time:

- Developing and supporting transformational lay and clergy leaders
- Engaging congregations in processes of honest, healthy self-assessment
- Encouraging inter-diocesan, ecumenical, and interfaith partnerships in congregations and the Bishop's office
- Providing opportunities for clergy to gather for support and networking
- Committing to Social Justice issues (moving from idea to ministry to a movement)

Our objective is to present a budget that is aligned with our goals and mission that best utilizes our available resources. Slightly more than half of the budget is for payroll and personnel related expenses. The work of the bishop's office is relational and highly dependent on personnel, and we feel that this ratio is appropriate to accomplish the mission.

Highlights:

- \$33,000 on international outreach
- \$25,000 to support other Christian, Ecumenical, and Interfaith organizations
- \$97,500 on grants and leadership development for our congregations
- \$75,000 in scholarship money for church members, seminarians, and clergy kids.
- \$178,500 on veterans, urban center, creation care, and social justice ministry
- \$60,000 on program expenses for Christian Formation for youth and adults
- \$330,000 to support The Episcopal Church

REVENUES

We are blessed in this diocese with 100% fulfillment by our congregations of their Support of our Common Ministry, and with substantial invested funds wisely managed by the Trustees for the Diocese.

- Income from Assessments (Support from congregations for our Common Ministry) is projected to be slightly lower than in 2016 at \$1,113,000. We are no longer receiving support from a number of congregations that have closed.
- Investment income is projected to be at the same level as 2016 at \$1.36 million.
- Other sources of income are an additional draw from investments of \$60,000 for Walking Together (to match the Mission Enterprise Zone grant of \$100,000) and a total contribution in 2017 of \$54,000 from Bishop's Funds for Vets Ministry and Creation Care. The contribution from Bishop's Funds is an \$18,000 increase from 2016.
- Fanning the Flames budget for 2017 is separate from the Diocesan Budget presented at Convention. Draft budget for FTF in 2017 is \$210,000.
- Note: the FTF investment will use ~\$1,000,000 of invested funds. 5% of that is \$50,000, which means that over the next three years or so (because of the lag created by our rule of calculating the distribution using a 12 quarter rolling average) our income from investments will be reduced unless the market performs well enough to make up for it.

EXPENSES

Mission in the World

This section of the budget includes our contributions to outside organizations that are doing mission beyond our congregations both locally and throughout the world.

- Apportionment to TEC is up \$10,000 to \$329,452. It is calculated at 15% of income.
- Budget for Sustainable Development Goals (formerly Millennium Development Goals) has been maintained at 0.7% of income or \$18,378. This all goes to ER&D, same as the past few years.
- Our pledge to support the work of Province One remains the same at \$9749.
- Donation to Berkshire Organizing Project was cut in half to \$2500.
- Vets Ministry budget is \$82,000. \$60,000 is for wages and benefits for 3 people. Chris's portion of that is \$31,000. Program expenses are \$18,000 and business expense is \$4000.
- Creation Care is level at \$35,000
- Walking Together (Worcester Urban Ministry) is included in the budget at \$60,000. This was funded in 2015 and 2016 by a Mission Enterprise Zone grant from The Episcopal Church. That grant required a \$100,000 match by the Diocese, to which Council committed. The ministry will be funded in 2017 by

that matching grant. The money for the match comes out of the assets of the former St. John's church in Worcester.

Congregational Development

This portion of the budget funds that work that we do that directly supports congregations in our diocese such as Christian Formation and leadership development events.

- Ministry Development Initiatives is budgeted at \$85,000. Included in that figure is \$5000 in matching grants of up to \$500 to congregations that invest in their websites.
- Christian Formation budget is \$165,000. We fund the staff positions out of that total with the remaining \$60,000 going for program and retreat expenses for youth and adults.

Leadership Development and Clergy Support

These resources fund our clergy transition process, retiree benefits, clergy and lay leadership training and diocesan clergy conferences.

- Diaconate formation has its own line in 2017. The budget for 2017 is \$4000.
- Our budget for clergy conferences is \$20,000.
- Transition ministry expense was \$8000 in 2015. The budget in 2017 is \$4750, \$3500 of which is for the transition ministry conference. The decrease is a result of the reassignment of the Canons to the Ordinary's duties with only one of them now doing transition ministry.
- Safe Church training is budgeted at \$4400 in 2017.

Ministry of the Bishop

The business of the Bishop is funded in this section. Travel expenses to House of Bishop meetings, parish visitations, costs for our annual Convention, and the communications ministry.

- A big change in this section of the budget is in clergy salary, up \$30,000 from 2016. In 2016 Diocesan Council hired a Human Resource and Employee Benefit consultant to do a survey of executive compensation in ten comparable dioceses. The results showed that our salary for bishop was substantially below the norm. Council then approved the appropriate adjustment based on the analysis.
- The salary for the Bishop's Assistant for Stewardship is being eliminated. Pam Mott and Steve Abdow will be working with congregations on stewardship while a new strategy is developed. The cost for the legacy stewardship mailing and dinner, and TENS subscription for the diocese is \$8000.
- Abundant Times has been cut to three issues per year so we can cap the budget for printing and mailing at \$16,500 and maintain the outstanding quality.
- Our communications budget in 2017 is \$112,468. Communications is a major function of the Bishop's Office, and our communications stand out in the Church.

Admin and Finance

The administration and finance section includes the cost to rent the office, accounting and legal fees, office equipment and supplies, telephone, computer, internet, etc. The Agency Function of the bishop's office provides full payroll services, complete benefits administration, and oversight of the property and casualty insurance program for the congregations and programs of the diocese.

- 2016 legal budget was \$50,000. 2017 expenses are expected to be lower and have been budgeted at \$42,000.
- Internet expense will increase by about \$5340 as we move over to fiber optic service. This is a big expense but our phones, video conferencing, remote access all require the expense.
- We have budgeted \$3600 for software that will allow us to digitally store, retrieve and archive documents.

Personnel

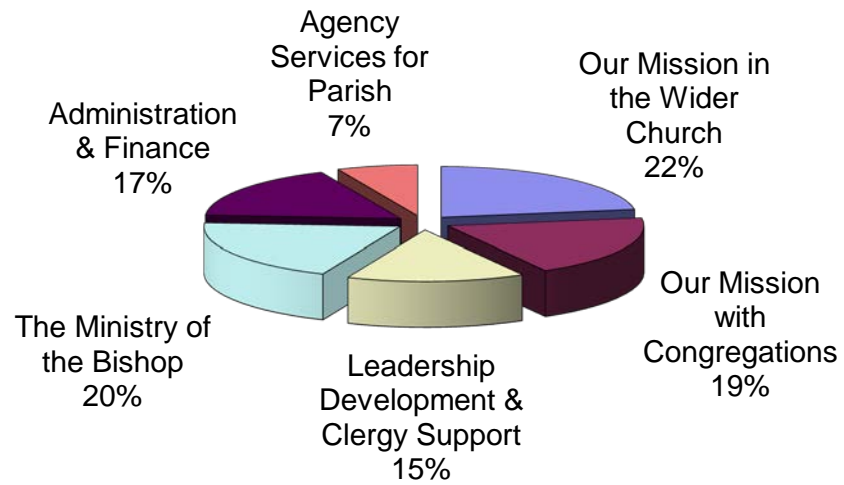
- The continuing education budget for exec staff is \$2000 per person.
- This budget draft includes salary increase budget of 2% and medical insurance increase of 2%.

Forecasted deficit is \$6,220 or 0.24% of revenues

Members of Diocesan Council: The Rt. Rev. Doug Fisher, the Rev. Tom Damrosch and Mr. John Cheek (Berkshire Corridor), Mr. Stephen Houghton, the Rev. Heather Blais, Ms. Donna Christian, and the Rev. Derrick Fetz (Valley Corridor), Mr. Dan Mylott, Ms. Joan Gilchrist, the Rev. Jose Reyes, and the Rev. Jesse Abell (Worcester Corridor), the Rev. Catherine Munz (Vice President of Council), the Rev. William (Mac) Murray (Secretary to Convention), Mr. Frank Minasian (Trustee Representative)

Members of the Budget and Financial Planning Committee: Wayne Gass, Treasurer (All Saints, South Hadley), Kitty Dougherty (Grace Church, Amherst), Mick Kalber (Holy Trinity, Southbridge), Priscilla Kerr (St. Francis, Holden), Denis Meunier (St. Paul's, Gardner), Al Symonds (St. Stephen's, Pittsfield), Mr. Dan Mylott (Christ Church, Fitchburg), the Rev. Dave Woesnner (St. Michael's on the Heights, Worcester), Kendra Macleod (St. Paul's, Stockbridge), Steve Abdow (Assistant Treasurer), and Esther Barker (Accounting Manager)

The Diocesan Budget



Attachments:

- 2017 Assessments: *Parish Support for Common Ministry*
- Proposed 2017 Diocesan Operating Budget in Detail
- Proposed 2017 Budget in a One-Page Summary

One Page Summary of the Proposed 2017 Budget

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed	<u>% of Budget</u>
OPERATING REVENUES					
Assessment for Common Ministry	1,098,620	1,099,464	1,116,595	1,111,633	42.3%
Use of Investments -- Spending Rule	1,239,514	1,321,507	1,360,000	1,362,106	51.8%
Program Income	26,125	36,428	93,212	87,695	3.3%
Other Income and Gifts	20,742	14,687	48,360	66,475	2.5%
<u>Interest Income</u>	<u>429</u>	<u>439</u>	<u>800</u>	<u>0</u>	<u>0.0%</u>
TOTAL REVENUES FOR DIOCESAN OPERATIONS	2,385,430	2,472,525	2,618,967	2,627,909	100.0%
OPERATING EXPENSES					
Our Mission in the Wider Church	403,499	447,991	573,974	592,174	22.5%
Our Mission with Congregations	507,619	467,342	518,166	506,227	19.3%
Leadership Development and Clergy Support	355,721	364,015	394,978	386,211	14.7%
The Ministry of the Bishop's Office	511,850	519,581	498,545	518,376	19.7%
Administrative and Financial Support	437,658	442,836	456,604	453,147	17.2%
<u>Agency for Parish Services</u>	<u>173,810</u>	<u>175,149</u>	<u>172,578</u>	<u>175,495</u>	<u>6.7%</u>
TOTAL OPERATING EXPENSE:	2,390,157	2,416,914	2,614,845	2,631,630	100.0%
OPERATING INCOME AND EXPENSE					
Operating Income	2,385,430	2,472,525	2,618,967	2,627,909	
<u>Operating Expense</u>	<u>2,390,157</u>	<u>2,416,914</u>	<u>2,614,845</u>	<u>2,631,630</u>	
OPERATING INCOME LESS OPERATING EXPENSE	(4,727)	55,611	4,122	(3,721)	

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>REVENUES</u>					
<u>Assessment for Common Ministry</u>	\$1,098,620	\$1,099,464	\$1,116,595	\$550,829	\$1,111,633
<u>Use of Investment</u>	\$1,239,514	\$1,321,507	\$1,360,000	\$682,282	\$1,362,106
<u>Program Income</u>	\$26,125	\$36,428	\$93,212	\$42,883	\$87,695
<u>Other Income and Gifts</u>	\$20,742	\$14,687	\$48,360	\$32,649	\$66,475
<u>Interest Income</u>	\$429	\$439	\$800	\$222	\$0
<u>TOTAL DIOCESAN INCOME AND GIFTS:</u>	\$2,385,430	\$2,472,525	\$2,618,967	\$1,308,865	\$2,627,909

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>EXPENSES</u>					
<u>WIDER CHURCH - Mission in the World</u>					
<u>WIDER CHURCH OPERATIONAL EXPENSES</u>					
<u>THE EPISCOPAL CHURCH APPORTIONMENT:</u>	\$310,122	\$304,845	\$320,678	\$160,340	\$329,452
<u>GENERAL CONVENTION:</u>	\$13,000	\$13,204	\$14,000	\$7,000	\$15,000
<u>LAMBETH CONFERENCE:</u>	\$1,125	\$0	\$0	\$0	\$0
<u>SUSTAINABLE DEVELOPMENT GOALS:</u>	\$16,359	\$17,250	\$17,489	\$8,745	\$18,378
<u>ANGLICAN COMMUNION PARTNERS:</u>	\$3,432	\$2,500	\$2,500	\$1,250	\$0
<u>ECUMENICAL RELATIONS</u>					
Ecumenical Officer	\$1,491	\$1,933	\$1,500	\$2,117	\$1,750
Province One	\$9,929	\$11,598	\$9,769	\$4,885	\$9,749
Interfaith Council	\$350	\$350	\$275	\$350	\$300
Mass Council of Churches	\$12,600	\$12,500	\$12,500	\$6,254	\$12,500
Berkshire Organizing Project	\$0	\$5,000	\$5,000	\$2,500	\$2,500
SUBTOTAL ECUMENICAL RELATIONS:	\$24,370	\$31,381	\$29,044	\$16,106	\$26,799
<u>EPISCOPAL RELIEF AND DEVELOPMENT</u>	\$299	\$0	\$0	\$0	\$0
<u>GLOBAL MISSION:</u>	\$22,890	\$21,999	\$25,484	\$4,156	\$25,500
<u>VETERAN'S MINISTRY</u>	\$11,903	\$27,490	\$67,877	\$43,214	\$81,119
<u>WALKING TOGETHER</u>	\$0	\$0	\$60,212	\$28,779	\$60,895
<u>MISSION DE GRACIAS</u>	\$0	\$0	\$0	\$1,134	\$0
<u>CREATION CARE</u>	\$0	\$29,322	\$36,690	\$15,470	\$35,031
<u>TOTAL WIDER CHURCH OPERATIONAL EXPENSES:</u>	\$403,499	\$447,991	\$573,974	\$286,194	\$592,174

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>CONGREGATIONAL DEVELOPMENT: Mission with Congregations</u>					
<u>CONGREGATIONAL DEVELOPMENT PROGRAMS</u>					
Special Assistance to Congregations	\$15,476	\$6,050	\$0	\$1,773	\$5,000
Hispanic Ministry	\$24,499	\$10,796	\$0	\$0	\$0
Parish Leadership Day	\$6,813	\$5,519	\$0	\$0	\$0
ECBF Recasting Assets	\$16,517	\$21,128	\$0	\$0	\$0
SUBTOTAL CONGREGATIONAL DEV. PROGRAMS:	\$63,305	\$43,493	\$0	\$1,773	\$5,000
<u>GRANTS</u>					
Ministry Development Grants	\$79,145	\$86,375	\$82,500	\$25,504	\$85,000
Deanery	\$571	\$92	\$2,300	\$84	\$2,300
College Scholarships (Bement Waterfield)	\$36,806	\$34,659	\$42,565	\$18,736	\$42,500
Ministry with Girls	\$4,000	\$500	\$6,500	\$500	\$0
SUBTOTAL CONGREGATIONAL GRANTS:	\$120,522	\$121,626	\$133,865	\$44,824	\$129,800
<u>MISSION OPERATIONAL EXPENSES</u>					
Christian Formation Ministry	\$94,477	\$40,260	\$87,999	\$23,002	\$130,027
CITN-Pittsfield (formerly known as Servant Leadership)	\$58,952	\$73,531	\$74,039	\$36,616	\$0
Episcopal Church Women	\$1,110	\$0	\$750	\$287	\$0
Diocesan Altar Guild	\$165	\$0	\$0	\$0	\$0
Youth Ministry	\$27	\$0	\$19,028	\$15,408	\$34,524
SUBTOTAL CONGREGATIONAL MISSION EXPENSES:	\$154,731	\$113,791	\$181,816	\$75,313	\$164,551
<u>CONGREGATIONAL DEVELOPMENT PERSONNEL EXPENSES</u>					
Wages and Benefits	\$158,029	\$179,608	\$193,385	\$97,492	\$197,482
Business Expense	\$10,835	\$8,824	\$9,100	\$8,647	\$9,394
SUBTOTAL CONGREGATIONAL DEV. PERSONNEL EXPS:	\$168,865	\$188,432	\$202,485	\$106,139	\$206,876
<u>TOTAL CONGREGATIONAL DEVELOPMENT:</u>	<u>\$507,423</u>	<u>\$467,342</u>	<u>\$518,166</u>	<u>\$228,049</u>	<u>\$506,227</u>
Mission with Congregations					

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>LEADERSHIP DEVELOPMENT & CLERGY SUPPORT</u>					
<u>MINISTRY DEVELOPMENT OPERATIONAL EXPENSES</u>					
Parish Leadership Day	\$0	\$0	\$10,625	\$6,181	\$8,250
Commision on Ministry	\$9,706	\$7,664	\$8,400	\$1,742	\$2,500
Diaconate Formation	\$0	\$0	\$0	\$3,472	\$4,000
Education for Ministry	\$1,800	\$2,503	\$3,150	\$234	\$2,150
Seminarian Assistance	\$13,250	\$12,500	\$25,000	\$192	\$25,000
Continuing Education Grants	\$963	\$2,160	\$5,500	\$1,000	\$3,000
Sabbatical Grants	\$7,604	\$2,910	\$7,500	\$1,989	\$4,000
Clergy Conferences	\$15,280	\$20,674	\$21,250	\$19,393	\$20,900
Strategic Leadership Development	\$4,926	\$287	\$0	\$1,402	\$1,500
Fresh Start	\$1,703	\$3,615	\$1,400	\$1,075	\$3,650
David Allen Seminars	\$0	\$745	\$0	\$0	\$0
Planning For Tomorrow	\$602	\$0	\$0	\$0	\$0
SUBTOTAL MINISTRY DEVELOPMENT EXPENSES:	\$55,835	\$53,058	\$82,825	\$36,680	\$74,950
<u>CLERGY SUPPORT:</u>					
Deployment	\$5,358	\$8,079	\$7,400	\$2,772	\$4,750
Prevention and Safe Church Training	\$3,417	\$5,026	\$3,875	\$2,049	\$4,450
Clergy Children Educational Grants	\$7,500	\$8,625	\$6,000	\$750	\$7,500
SUBTOTAL CLERGY SUPPORT EXPENSES:	\$16,275	\$21,730	\$17,275	\$5,571	\$16,700
<u>RETIRED CLERGY and LAY SUPPORT</u>					
Retired Clergy Benefits	\$46,959	\$43,654	\$46,000	\$22,153	\$45,635
Lay Retirees Benefits	\$62,988	\$64,658	\$64,550	\$33,634	\$60,534
SUBTOTAL RETIRED CLERGY and LAY SUPPORT EXPENSES:	\$109,947	\$108,312	\$110,550	\$55,787	\$106,169
SUBTOTAL LEADERSHIP DEV./SUPPORT OPERATIONAL EXPENSES:	\$182,056	\$183,100	\$210,650	\$98,038	\$197,819
<u>LEADERSHIP DEV./CLERGY SUPPORT PERSONNEL EXPENSES</u>					
Wages and Benefits	\$164,052	\$171,355	\$175,569	\$88,380	\$178,842
Business Expense	\$9,613	\$9,560	\$8,759	\$5,698	\$9,550
SUBTOTAL LEADERSHIP DEV./SUPPORT PERSONNEL EXPENSES:	\$173,665	\$180,915	\$184,328	\$94,078	\$188,392
<u>TOTAL LEADERSHIP DEVELOPMENT & CLERGY SUPPORT EXPENSES:</u>	\$355,721	\$364,015	\$394,978	\$192,116	\$386,211

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>EPISCOPAL OVERSIGHT: Mission and Ministry of the Bishop</u>					
<u>GOVERNANCE</u>					
Diocesan Council	\$2,998	\$222	\$2,500	\$1,148	\$1,250
Standing Committee	\$1,545	\$0	\$1,250	\$0	\$0
Chancellor's Conference	\$783	\$2,359	\$1,000	\$1,937	\$2,250
Title IV Disciplinary Committee	\$1,233	\$1,401	\$350	\$1,084	\$2,000
SUBTOTAL GOVERNANCE EXPENSES:	\$6,559	\$3,982	\$5,100	\$4,169	\$5,500
<u>BISHOP'S MISSION</u>					
Diocesan Convention	\$24,280	\$27,334	\$26,542	\$4,734	\$30,475
Diocesan-wide Conferences	\$608	\$0	\$0	\$0	\$0
Stewardship	\$25,008	\$22,869	\$23,937	\$14,766	\$7,800
Special Projects	\$26,755	\$25,000	\$0	\$0	\$0
Communications	\$84,293	\$114,041	\$122,605	\$60,627	\$112,468
Corridor Walks	\$4,359	\$5,746	\$0	\$143	\$3,000
SUBTOTAL BISHOP'S MISSION EXPENSES:	\$165,302	\$194,990	\$173,084	\$80,270	\$153,743
<u>BISHOP'S MINISTRY</u>					
Parish Visitations	\$4,581	\$0	\$0	\$0	\$0
Clergy/Spouse Gatherings	\$1,920	\$1,637	\$0	\$1,134	\$1,300
Social Justice	\$1,511	\$7,074	\$1,500	\$1,158	\$2,500
SUBTOTAL BISHOP'S MINISTRY EXPENSES:	\$8,012	\$8,711	\$1,500	\$2,292	\$3,800
<u>ARCHIVE PROJECT:</u>					
	\$14,530	\$7,369	\$7,756	\$3,980	\$7,919
SUBTOTAL BISHOP'S OVERSIGHT OPERATIONAL EXPENSES:	\$194,404	\$215,052	\$187,440	\$90,711	\$170,962
<u>EPISCOPAL OVERSIGHT and BISHOP'S MINISTRY PERSONNEL EXPENSES</u>					
Wages and Benefits	\$261,899	\$272,017	\$278,605	\$148,252	\$318,754
Business Expense	\$55,548	\$32,512	\$32,500	\$18,452	\$28,660
SUBTOTAL BISHOP'S PERSONNEL EXPENSES:	\$317,448	\$304,529	\$311,105	\$166,704	\$347,414
<u>TOTAL EPISCOPAL OVERSIGHT - Mission & Ministry of the Bishop:</u>	\$511,851	\$519,581	\$498,545	\$257,415	\$518,376

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>ADMINISTRATION & FINANCE: Support of Diocesan Operations</u>					
<u>ADMINISTRATION OPERATIONS</u>					
Financial Management	\$7,168	\$10,446	\$11,900	\$4,837	\$10,100
Accounting/Legal	\$84,991	\$72,042	\$68,500	\$49,891	\$61,500
Property - Plant	\$111,001	\$109,250	\$110,572	\$55,843	\$112,170
General Operations	\$31,361	\$25,823	\$27,650	\$14,225	\$32,296
SUBTOTAL ADMINISTRATION OPERATIONS:	\$234,521	\$217,561	\$218,622	\$124,796	\$216,066
<u>ADMINISTRATION PERSONNEL</u>					
Wages and Benefits	\$194,240	\$215,206	\$228,182	\$110,332	\$225,591
Business Expenses	\$9,092	\$10,069	\$9,800	\$5,430	\$11,490
SUBTOTAL ADMINISTRATION PERSONNEL EXPENSES:	\$203,332	\$225,275	\$237,982	\$115,762	\$237,081
<u>TOTAL ADMINISTRATION & FINANCE EXPENSE:</u> Support of Diocesan Operations	\$437,853	\$442,836	\$456,604	\$240,558	\$453,147
<u>DIOCESAN AGENCY: Benefits Administration for Congregations</u>					
<u>AGENCY OPERATIONAL EXPENSES</u>	\$11,198	\$11,536	\$11,325	\$7,254	\$12,782
<u>AGENCY PERSONNEL EXPENSES</u>					
Wages and Benefits	\$161,042	\$161,259	\$158,453	\$80,415	\$160,263
Business Expenses	\$1,570	\$2,354	\$2,800	\$0	\$2,450
SUBTOTAL AGENCY PERSONNEL EXPENSES:	\$162,612	\$163,613	\$161,253	\$80,415	\$162,713
<u>TOTAL DIOCESAN AGENCY EXPENSES:</u>	\$173,810	\$175,149	\$172,578	\$87,669	\$175,495
<u>TOTAL DIOCESAN EXPENSES</u>	\$2,390,157	\$2,416,914	\$2,614,845	\$1,292,001	\$2,631,630
NET SURPLUS/(DEFICIT)	(\$4,727)	\$55,611	\$4,122	\$16,864	(\$3,720)

The Episcopal Diocese of Western Massachusetts

Memorandum

To: Delegates to Diocesan Convention
From: Steven P. Abdow, Canon for Mission Resources
Subject: Plan for Use of Diocesan Mission Resources in 2017
Date: September 15, 2016

On behalf of Bishop Fisher and Diocesan Council I am pleased to present the proposed budget for 2017. On the Friday afternoon of Diocesan Convention I will be available to answer any questions you have about this plan. Additionally, I invite you to contact me directly with any questions or comments that you have. I can be reached at sabdow@diocesewma.org or 413-737-4786, x 121.

The Bishop and his leadership team have identified the following goals for the Episcopacy at this time:

- Developing and supporting transformational lay and clergy leaders
- Engaging congregations in processes of honest, healthy self-assessment
- Encouraging inter-diocesan, ecumenical, and interfaith partnerships in congregations and the Bishop's office
- Providing opportunities for clergy to gather for support and networking
- Committing to Social Justice issues (moving from idea to ministry to a movement)

Our objective is to present a budget that is aligned with our goals and mission that best utilizes our available resources. Slightly more than half of the budget is for payroll and personnel related expenses. The work of the bishop's office is relational and highly dependent on personnel, and we feel that this ratio is appropriate to accomplish the mission.

Highlights:

- \$33,000 on international outreach
- \$25,000 to support other Christian, Ecumenical, and Interfaith organizations
- \$97,500 on grants and leadership development for our congregations
- \$75,000 in scholarship money for church members, seminarians, and clergy kids.
- \$178,500 on veterans, urban center, creation care, and social justice ministry
- \$60,000 on program expenses for Christian Formation for youth and adults
- \$330,000 to support The Episcopal Church

REVENUES

We are blessed in this diocese with 100% fulfillment by our congregations of their Support of our Common Ministry, and with substantial invested funds wisely managed by the Trustees for the Diocese.

- Income from Assessments (Support from congregations for our Common Ministry) is projected to be slightly lower than in 2016 at \$1,113,000. We are no longer receiving support from a number of congregations that have closed.
- Investment income is projected to be at the same level as 2016 at \$1.36 million.
- Other sources of income are an additional draw from investments of \$60,000 for Walking Together (to match the Mission Enterprise Zone grant of \$100,000) and a total contribution in 2017 of \$54,000 from Bishop's Funds for Vets Ministry and Creation Care. The contribution from Bishop's Funds is an \$18,000 increase from 2016.
- Fanning the Flames budget for 2017 is separate from the Diocesan Budget presented at Convention. Draft budget for FTF in 2017 is \$210,000.
- Note: the FTF investment will use ~\$1,000,000 of invested funds. 5% of that is \$50,000, which means that over the next three years or so (because of the lag created by our rule of calculating the distribution using a 12 quarter rolling average) our income from investments will be reduced unless the market performs well enough to make up for it.

EXPENSES

Mission in the World

This section of the budget includes our contributions to outside organizations that are doing mission beyond our congregations both locally and throughout the world.

- Apportionment to TEC is up \$10,000 to \$329,452. It is calculated at 15% of income.
- Budget for Sustainable Development Goals (formerly Millennium Development Goals) has been maintained at 0.7% of income or \$18,378. This all goes to ER&D, same as the past few years.
- Our pledge to support the work of Province One remains the same at \$9749.
- Donation to Berkshire Organizing Project was cut in half to \$2500.
- Vets Ministry budget is \$82,000. \$60,000 is for wages and benefits for 3 people. Chris's portion of that is \$31,000. Program expenses are \$18,000 and business expense is \$4000.
- Creation Care is level at \$35,000
- Walking Together (Worcester Urban Ministry) is included in the budget at \$60,000. This was funded in 2015 and 2016 by a Mission Enterprise Zone grant from The Episcopal Church. That grant required a \$100,000 match by the Diocese, to which Council committed. The ministry will be funded in 2017 by

that matching grant. The money for the match comes out of the assets of the former St. John's church in Worcester.

Congregational Development

This portion of the budget funds that work that we do that directly supports congregations in our diocese such as Christian Formation and leadership development events.

- Ministry Development Initiatives is budgeted at \$85,000. Included in that figure is \$5000 in matching grants of up to \$500 to congregations that invest in their websites.
- Christian Formation budget is \$165,000. We fund the staff positions out of that total with the remaining \$60,000 going for program and retreat expenses for youth and adults.

Leadership Development and Clergy Support

These resources fund our clergy transition process, retiree benefits, clergy and lay leadership training and diocesan clergy conferences.

- Diaconate formation has its own line in 2017. The budget for 2017 is \$4000.
- Our budget for clergy conferences is \$20,000.
- Transition ministry expense was \$8000 in 2015. The budget in 2017 is \$4750, \$3500 of which is for the transition ministry conference. The decrease is a result of the reassignment of the Canons to the Ordinary's duties with only one of them now doing transition ministry.
- Safe Church training is budgeted at \$4400 in 2017.

Ministry of the Bishop

The business of the Bishop is funded in this section. Travel expenses to House of Bishop meetings, parish visitations, costs for our annual Convention, and the communications ministry.

- A big change in this section of the budget is in clergy salary, up \$30,000 from 2016. In 2016 Diocesan Council hired a Human Resource and Employee Benefit consultant to do a survey of executive compensation in ten comparable dioceses. The results showed that our salary for bishop was substantially below the norm. Council then approved the appropriate adjustment based on the analysis.
- The salary for the Bishop's Assistant for Stewardship is being eliminated. Pam Mott and Steve Abdow will be working with congregations on stewardship while a new strategy is developed. The cost for the legacy stewardship mailing and dinner, and TENS subscription for the diocese is \$8000.
- Abundant Times has been cut to three issues per year so we can cap the budget for printing and mailing at \$16,500 and maintain the outstanding quality.
- Our communications budget in 2017 is \$112,468. Communications is a major function of the Bishop's Office, and our communications stand out in the Church.

Admin and Finance

The administration and finance section includes the cost to rent the office, accounting and legal fees, office equipment and supplies, telephone, computer, internet, etc. The Agency Function of the bishop's office provides full payroll services, complete benefits administration, and oversight of the property and casualty insurance program for the congregations and programs of the diocese.

- 2016 legal budget was \$50,000. 2017 expenses are expected to be lower and have been budgeted at \$42,000.
- Internet expense will increase by about \$5340 as we move over to fiber optic service. This is a big expense but our phones, video conferencing, remote access all require the expense.
- We have budgeted \$3600 for software that will allow us to digitally store, retrieve and archive documents.

Personnel

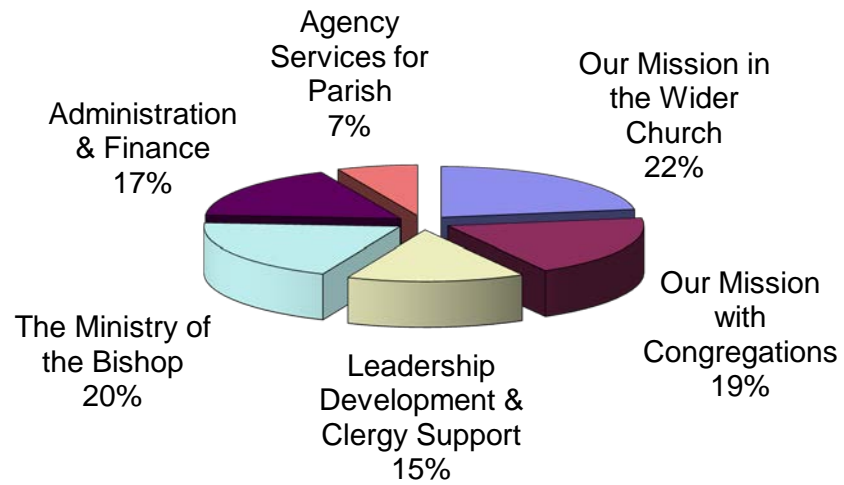
- The continuing education budget for exec staff is \$2000 per person.
- This budget draft includes salary increase budget of 2% and medical insurance increase of 2%.

Forecasted deficit is \$6,220 or 0.24% of revenues

Members of Diocesan Council: The Rt. Rev. Doug Fisher, the Rev. Tom Damrosch and Mr. John Cheek (Berkshire Corridor), Mr. Stephen Houghton, the Rev. Heather Blais, Ms. Donna Christian, and the Rev. Derrick Fetz (Valley Corridor), Mr. Dan Mylott, Ms. Joan Gilchrist, the Rev. Jose Reyes, and the Rev. Jesse Abell (Worcester Corridor), the Rev. Catherine Munz (Vice President of Council), the Rev. William (Mac) Murray (Secretary to Convention), Mr. Frank Minasian (Trustee Representative)

Members of the Budget and Financial Planning Committee: Wayne Gass, Treasurer (All Saints, South Hadley), Kitty Dougherty (Grace Church, Amherst), Mick Kalber (Holy Trinity, Southbridge), Priscilla Kerr (St. Francis, Holden), Denis Meunier (St. Paul's, Gardner), Al Symonds (St. Stephen's, Pittsfield), Mr. Dan Mylott (Christ Church, Fitchburg), the Rev. Dave Woesnner (St. Michael's on the Heights, Worcester), Kendra Macleod (St. Paul's, Stockbridge), Steve Abdow (Assistant Treasurer), and Esther Barker (Accounting Manager)

The Diocesan Budget



Attachments:

- 2017 Assessments: *Parish Support for Common Ministry*
- Proposed 2017 Diocesan Operating Budget in Detail
- Proposed 2017 Budget in a One-Page Summary

One Page Summary of the Proposed 2017 Budget

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed	<u>% of Budget</u>
OPERATING REVENUES					
Assessment for Common Ministry	1,098,620	1,099,464	1,116,595	1,111,633	42.3%
Use of Investments -- Spending Rule	1,239,514	1,321,507	1,360,000	1,362,106	51.8%
Program Income	26,125	36,428	93,212	87,695	3.3%
Other Income and Gifts	20,742	14,687	48,360	66,475	2.5%
<u>Interest Income</u>	<u>429</u>	<u>439</u>	<u>800</u>	<u>0</u>	<u>0.0%</u>
TOTAL REVENUES FOR DIOCESAN OPERATIONS	2,385,430	2,472,525	2,618,967	2,627,909	100.0%
OPERATING EXPENSES					
Our Mission in the Wider Church	403,499	447,991	573,974	592,174	22.5%
Our Mission with Congregations	507,619	467,342	518,166	506,227	19.3%
Leadership Development and Clergy Support	355,721	364,015	394,978	386,211	14.7%
The Ministry of the Bishop's Office	511,850	519,581	498,545	518,376	19.7%
Administrative and Financial Support	437,658	442,836	456,604	453,147	17.2%
<u>Agency for Parish Services</u>	<u>173,810</u>	<u>175,149</u>	<u>172,578</u>	<u>175,495</u>	<u>6.7%</u>
TOTAL OPERATING EXPENSE:	2,390,157	2,416,914	2,614,845	2,631,630	100.0%
OPERATING INCOME AND EXPENSE					
Operating Income	2,385,430	2,472,525	2,618,967	2,627,909	
<u>Operating Expense</u>	<u>2,390,157</u>	<u>2,416,914</u>	<u>2,614,845</u>	<u>2,631,630</u>	
OPERATING INCOME LESS OPERATING EXPENSE	(4,727)	55,611	4,122	(3,721)	

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>REVENUES</u>					
<u>Assessment for Common Ministry</u>	\$1,098,620	\$1,099,464	\$1,116,595	\$550,829	\$1,111,633
<u>Use of Investment</u>	\$1,239,514	\$1,321,507	\$1,360,000	\$682,282	\$1,362,106
<u>Program Income</u>	\$26,125	\$36,428	\$93,212	\$42,883	\$87,695
<u>Other Income and Gifts</u>	\$20,742	\$14,687	\$48,360	\$32,649	\$66,475
<u>Interest Income</u>	\$429	\$439	\$800	\$222	\$0
<u>TOTAL DIOCESAN INCOME AND GIFTS:</u>	\$2,385,430	\$2,472,525	\$2,618,967	\$1,308,865	\$2,627,909

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>EXPENSES</u>					
<u>WIDER CHURCH - Mission in the World</u>					
<u>WIDER CHURCH OPERATIONAL EXPENSES</u>					
<u>THE EPISCOPAL CHURCH APPORTIONMENT:</u>	\$310,122	\$304,845	\$320,678	\$160,340	\$329,452
<u>GENERAL CONVENTION:</u>	\$13,000	\$13,204	\$14,000	\$7,000	\$15,000
<u>LAMBETH CONFERENCE:</u>	\$1,125	\$0	\$0	\$0	\$0
<u>SUSTAINABLE DEVELOPMENT GOALS:</u>	\$16,359	\$17,250	\$17,489	\$8,745	\$18,378
<u>ANGLICAN COMMUNION PARTNERS:</u>	\$3,432	\$2,500	\$2,500	\$1,250	\$0
<u>ECUMENICAL RELATIONS</u>					
Ecumenical Officer	\$1,491	\$1,933	\$1,500	\$2,117	\$1,750
Province One	\$9,929	\$11,598	\$9,769	\$4,885	\$9,749
Interfaith Council	\$350	\$350	\$275	\$350	\$300
Mass Council of Churches	\$12,600	\$12,500	\$12,500	\$6,254	\$12,500
Berkshire Organizing Project	\$0	\$5,000	\$5,000	\$2,500	\$2,500
 SUBTOTAL ECUMENICAL RELATIONS:	\$24,370	\$31,381	\$29,044	\$16,106	\$26,799
<u>EPISCOPAL RELIEF AND DEVELOPMENT</u>	\$299	\$0	\$0	\$0	\$0
<u>GLOBAL MISSION:</u>	\$22,890	\$21,999	\$25,484	\$4,156	\$25,500
<u>VETERAN'S MINISTRY</u>	\$11,903	\$27,490	\$67,877	\$43,214	\$81,119
<u>WALKING TOGETHER</u>	\$0	\$0	\$60,212	\$28,779	\$60,895
<u>MISSION DE GRACIAS</u>	\$0	\$0	\$0	\$1,134	\$0
<u>CREATION CARE</u>	\$0	\$29,322	\$36,690	\$15,470	\$35,031
<u>TOTAL WIDER CHURCH OPERATIONAL EXPENSES:</u>	\$403,499	\$447,991	\$573,974	\$286,194	\$592,174

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>CONGREGATIONAL DEVELOPMENT: Mission with Congregations</u>					
<u>CONGREGATIONAL DEVELOPMENT PROGRAMS</u>					
Special Assistance to Congregations	\$15,476	\$6,050	\$0	\$1,773	\$5,000
Hispanic Ministry	\$24,499	\$10,796	\$0	\$0	\$0
Parish Leadership Day	\$6,813	\$5,519	\$0	\$0	\$0
ECBF Recasting Assets	\$16,517	\$21,128	\$0	\$0	\$0
SUBTOTAL CONGREGATIONAL DEV. PROGRAMS:	\$63,305	\$43,493	\$0	\$1,773	\$5,000
<u>GRANTS</u>					
Ministry Development Grants	\$79,145	\$86,375	\$82,500	\$25,504	\$85,000
Deanery	\$571	\$92	\$2,300	\$84	\$2,300
College Scholarships (Bement Waterfield)	\$36,806	\$34,659	\$42,565	\$18,736	\$42,500
Ministry with Girls	\$4,000	\$500	\$6,500	\$500	\$0
SUBTOTAL CONGREGATIONAL GRANTS:	\$120,522	\$121,626	\$133,865	\$44,824	\$129,800
<u>MISSION OPERATIONAL EXPENSES</u>					
Christian Formation Ministry	\$94,477	\$40,260	\$87,999	\$23,002	\$130,027
CITN-Pittsfield (formerly known as Servant Leadership)	\$58,952	\$73,531	\$74,039	\$36,616	\$0
Episcopal Church Women	\$1,110	\$0	\$750	\$287	\$0
Diocesan Altar Guild	\$165	\$0	\$0	\$0	\$0
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Business Expense	\$10,835	\$8,824	\$9,100	\$8,647	\$9,394
SUBTOTAL CONGREGATIONAL DEV. PERSONNEL EXPS:	\$168,865	\$188,432	\$202,485	\$106,139	\$206,876
<u>TOTAL CONGREGATIONAL DEVELOPMENT:</u>	<u>\$507,423</u>	<u>\$467,342</u>	<u>\$518,166</u>	<u>\$228,049</u>	<u>\$506,227</u>
Mission with Congregations					

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>LEADERSHIP DEVELOPMENT & CLERGY SUPPORT</u>					
<u>MINISTRY DEVELOPMENT OPERATIONAL EXPENSES</u>					
Parish Leadership Day	\$0	\$0	\$10,625	\$6,181	\$8,250
Commision on Ministry	\$9,706	\$7,664	\$8,400	\$1,742	\$2,500
Diaconate Formation	\$0	\$0	\$0	\$3,472	\$4,000
Education for Ministry	\$1,800	\$2,503	\$3,150	\$234	\$2,150
Seminarian Assistance	\$13,250	\$12,500	\$25,000	\$192	\$25,000
Continuing Education Grants	\$963	\$2,160	\$5,500	\$1,000	\$3,000
Sabbatical Grants	\$7,604	\$2,910	\$7,500	\$1,989	\$4,000
Clergy Conferences	\$15,280	\$20,674	\$21,250	\$19,393	\$20,900
Strategic Leadership Development	\$4,926	\$287	\$0	\$1,402	\$1,500
Fresh Start	\$1,703	\$3,615	\$1,400	\$1,075	\$3,650
David Allen Seminars	\$0	\$745	\$0	\$0	\$0
Planning For Tomorrow	\$602	\$0	\$0	\$0	\$0
SUBTOTAL MINISTRY DEVELOPMENT EXPENSES:	\$55,835	\$53,058	\$82,825	\$36,680	\$74,950
<u>CLERGY SUPPORT:</u>					
Deployment	\$5,358	\$8,079	\$7,400	\$2,772	\$4,750
Prevention and Safe Church Training	\$3,417	\$5,026	\$3,875	\$2,049	\$4,450
Clergy Children Educational Grants	\$7,500	\$8,625	\$6,000	\$750	\$7,500
SUBTOTAL CLERGY SUPPORT EXPENSES:	\$16,275	\$21,730	\$17,275	\$5,571	\$16,700
<u>RETIRED CLERGY and LAY SUPPORT</u>					
Retired Clergy Benefits	\$46,959	\$43,654	\$46,000	\$22,153	\$45,635
Lay Retirees Benefits	\$62,988	\$64,658	\$64,550	\$33,634	\$60,534
SUBTOTAL RETIRED CLERGY and LAY SUPPORT EXPENSES:	\$109,947	\$108,312	\$110,550	\$55,787	\$106,169
SUBTOTAL LEADERSHIP DEV./SUPPORT OPERATIONAL EXPENSES:	\$182,056	\$183,100	\$210,650	\$98,038	\$197,819
<u>LEADERSHIP DEV./CLERGY SUPPORT PERSONNEL EXPENSES</u>					
Wages and Benefits	\$164,052	\$171,355	\$175,569	\$88,380	\$178,842
Business Expense	\$9,613	\$9,560	\$8,759	\$5,698	\$9,550
SUBTOTAL LEADERSHIP DEV./SUPPORT PERSONNEL EXPENSES:	\$173,665	\$180,915	\$184,328	\$94,078	\$188,392
<u>TOTAL LEADERSHIP DEVELOPMENT & CLERGY SUPPORT EXPENSES:</u>	\$355,721	\$364,015	\$394,978	\$192,116	\$386,211

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>EPISCOPAL OVERSIGHT: Mission and Ministry of the Bishop</u>					
<u>GOVERNANCE</u>					
Diocesan Council	\$2,998	\$222	\$2,500	\$1,148	\$1,250
Standing Committee	\$1,545	\$0	\$1,250	\$0	\$0
Chancellor's Conference	\$783	\$2,359	\$1,000	\$1,937	\$2,250
Title IV Disciplinary Committee	\$1,233	\$1,401	\$350	\$1,084	\$2,000
SUBTOTAL GOVERNANCE EXPENSES:	\$6,559	\$3,982	\$5,100	\$4,169	\$5,500
<u>BISHOP'S MISSION</u>					
Diocesan Convention	\$24,280	\$27,334	\$26,542	\$4,734	\$30,475
Diocesan-wide Conferences	\$608	\$0	\$0	\$0	\$0
Stewardship	\$25,008	\$22,869	\$23,937	\$14,766	\$7,800
Special Projects	\$26,755	\$25,000	\$0	\$0	\$0
Communications	\$84,293	\$114,041	\$122,605	\$60,627	\$112,468
Corridor Walks	\$4,359	\$5,746	\$0	\$143	\$3,000
SUBTOTAL BISHOP'S MISSION EXPENSES:	\$165,302	\$194,990	\$173,084	\$80,270	\$153,743
<u>BISHOP'S MINISTRY</u>					
Parish Visitations	\$4,581	\$0	\$0	\$0	\$0
Clergy/Spouse Gatherings	\$1,920	\$1,637	\$0	\$1,134	\$1,300
Social Justice	\$1,511	\$7,074	\$1,500	\$1,158	\$2,500
SUBTOTAL BISHOP'S MINISTRY EXPENSES:	\$8,012	\$8,711	\$1,500	\$2,292	\$3,800
<u>ARCHIVE PROJECT:</u>	\$14,530	\$7,369	\$7,756	\$3,980	\$7,919
SUBTOTAL BISHOP'S OVERSIGHT OPERATIONAL EXPENSES:	\$194,404	\$215,052	\$187,440	\$90,711	\$170,962
<u>EPISCOPAL OVERSIGHT and BISHOP'S MINISTRY PERSONNEL EXPENSES</u>					
Wages and Benefits	\$261,899	\$272,017	\$278,605	\$148,252	\$318,754
Business Expense	\$55,548	\$32,512	\$32,500	\$18,452	\$28,660
SUBTOTAL BISHOP'S PERSONNEL EXPENSES:	\$317,448	\$304,529	\$311,105	\$166,704	\$347,414
<u>TOTAL EPISCOPAL OVERSIGHT - Mission & Ministry of the Bishop:</u>	\$511,851	\$519,581	\$498,545	\$257,415	\$518,376

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>ADMINISTRATION & FINANCE: Support of Diocesan Operations</u>					
<u>ADMINISTRATION OPERATIONS</u>					
Financial Management	\$7,168	\$10,446	\$11,900	\$4,837	\$10,100
Accounting/Legal	\$84,991	\$72,042	\$68,500	\$49,891	\$61,500
Property - Plant	\$111,001	\$109,250	\$110,572	\$55,843	\$112,170
General Operations	\$31,361	\$25,823	\$27,650	\$14,225	\$32,296
SUBTOTAL ADMINISTRATION OPERATIONS:	\$234,521	\$217,561	\$218,622	\$124,796	\$216,066
<u>ADMINISTRATION PERSONNEL</u>					
Wages and Benefits	\$194,240	\$215,206	\$228,182	\$110,332	\$225,591
Business Expenses	\$9,092	\$10,069	\$9,800	\$5,430	\$11,490
SUBTOTAL ADMINISTRATION PERSONNEL EXPENSES:	\$203,332	\$225,275	\$237,982	\$115,762	\$237,081
<u>TOTAL ADMINISTRATION & FINANCE EXPENSE:</u> Support of Diocesan Operations	\$437,853	\$442,836	\$456,604	\$240,558	\$453,147
<u>DIOCESAN AGENCY: Benefits Administration for Congregations</u>					
<u>AGENCY OPERATIONAL EXPENSES</u>	\$11,198	\$11,536	\$11,325	\$7,254	\$12,782
<u>AGENCY PERSONNEL EXPENSES</u>					
Wages and Benefits	\$161,042	\$161,259	\$158,453	\$80,415	\$160,263
Business Expenses	\$1,570	\$2,354	\$2,800	\$0	\$2,450
SUBTOTAL AGENCY PERSONNEL EXPENSES:	\$162,612	\$163,613	\$161,253	\$80,415	\$162,713
<u>TOTAL DIOCESAN AGENCY EXPENSES:</u>	\$173,810	\$175,149	\$172,578	\$87,669	\$175,495
<u>TOTAL DIOCESAN EXPENSES</u>	\$2,390,157	\$2,416,914	\$2,614,845	\$1,292,001	\$2,631,630
NET SURPLUS/(DEFICIT)	(\$4,727)	\$55,611	\$4,122	\$16,864	(\$3,720)

Minutes of the meeting of the Episcopal Missions of Western Massachusetts
Christ Church Cathedral, Springfield, MA

May 19, 2016

Attendance:

The following Council members were present:

The Rt. Rev. Douglas J. Fisher, President

The Rev. William Murray, Secretary

The Rev. Pamela J. Mott, Assistant Secretary

Ms. Karen Warren, Assistant Secretary

Mr. Steven Abdow, Assistant Treasurer

Pioneer Valley Corridor – The Reverend Heather Blais; Ms. Donna Christian and Mr. Steve Houghton

Berkshire Corridor – The Rev. Tom Damrosch

Worcester Corridor – The Reverend Jesse Abell, Ms. Joan Gilchrist and Mr. Dan Mylott

Frank Minasian, Trustees Representative

The Rev. Richard Simpson, Staff

Excused: *The Revs. Catherine Munz, Derrick Fetz, Nancy Strong and José Reyes; the Messrs. John Cheek and Wayne Gass*

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

This meeting of the EMWM Board of Directors was convened at 4:22 p.m. by EMWM Secretary, the Rev. Mac Murray to conduct the following business.

Approve Minutes of the March 31, 2016 meeting of EMWM

There being no corrections noted, Motion was made, Seconded and it was **VOTED** to approve the minutes of the March 31, 2016 meeting of the Episcopal Missions of Western Massachusetts.

Vote of EMWM to approve sale price of St. Martin's, Pittsfield property

Following discussion Motion was made, Seconded and it was **VOTED** to approve the sale of the property located at 133 Dalton Ave, Pittsfield, Massachusetts, known as St. Martin's Church, for a gross sales price of not less than \$150,000; and 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.

Vote of EMWM to approve the sale of St. Mary's Palmer

Following discussion Motion was made, Seconded and it was **VOTED** to approve the sale of the property located at 4080 Main Street, in the Thorndike section of Palmer, Massachusetts, known as St. Mary's Church, for a gross sales price of not less than \$140,000; and 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.

Vote of EMWM to approve the sale of St. Luke's, Springfield

Following discussion Motion was made, Seconded and it was **VOTED** to rescind the March 31, 2016 vote of the Board of EMWM regarding the sale of St Luke's, Springfield, and to adopt the following **VOTE**:

To approve the sale of the property located at 961 St. James Avenue, Springfield, Massachusetts, known as St. Luke's Church, for a gross sales price of not less than \$199,000; and 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.

Adjournment of the meeting of the EMWM

There being no further business to conduct the meeting of EMWM was adjourned at 4:35 p.m.

Respectfully submitted,

Karen D. Warren, Assistant Secretary of the EMWM
William Murray, Secretary of the EMWM

**Minutes of the Board of the Episcopal Missions
Of Western Massachusetts**
August 24, 2016 / Conference Call

Attendance:

The following were present:

*The Rev. Catherine Munz, Vice President
Ms. Karen Warren, Assistant Secretary
Mr. Steve Abdow, Assistant Treasurer
The Rev. Jesse Abell, Worcester Corridor
The Rev. Heather Blais, Pioneer Valley Corridor
Mr. John Cheek, Berkshire Corridor
The Rev. Tom Damrosch, Berkshire Corridor
Ms. Joan Gilchrist, Worcester Corridor
Mr. Steve Houghton, Pioneer Valley
Mr. Dan Mylott, Worcester Corridor*

Excused:

The Rt. Rev. Douglas J. Fisher; the Reverends Derrick Fetz, Pamela Mott, William Murray and José Reyes; Mr. Wayne Gass, Mr. Frank Minasian; and Ms. Donna Christian

Call to Order: This teleconference meeting of the Episcopal Missions of Western Massachusetts (EMWM) was convened at 8:35 a.m. by EMWM Vice President, the Rev. Catherine Munz. Roll call was taken. There were ten people present, with eight voting members.

Vote to approve the sale of the church building at 4080 Main Street, Palmer, at not less than \$100,000

The Rev. Catherine Munz reviewed the purpose of this meeting, noting that, if approved, this property will close on September 28, 2016. Discussion was very favorable, as to the proposed use of the building; and the fact that there are no other prospective buyers in the near future. Following discussion it was **VOTED:**

To rescind the vote of Episcopal Missions of Western Massachusetts taken on May 19, 2016 regarding the sale of the property located at 4080 Main Street, in the Thorndike section of Palmer, Massachusetts, known as St. Mary's Church,

To approve the sale of the property located at 4080 Main Street, in the Thorndike section of Palmer, Massachusetts, known as St. Mary's Church, for a gross sales price of not less than \$100,000; and

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.

Adjournment

There being no further EMWM business to conduct, the meeting was adjourned at 08:40 a.m.

Respectfully submitted,

Karen D. Warren, Assistant Secretary
The Rev. William M. Murray, Secretary

Date: September 19, 2016
To: Members of Diocesan Council
From: Health Insurance Task Force
Subject: 2017 Medical Plan Choices

Over the past 15 months, the Health Insurance task force has met in person and via video conference to review and assess the impact of diocesan guidelines/practices and healthcare market forces (e.g. ACA) on the Diocese's current healthcare program. We have reviewed plans, guidelines and resolutions to seek to do what is best for our churches and insured employees. The attached update from March has details of the process and factors that were considered.

As a result of this work, the task force unanimously recommends that Diocesan Council approve four new medical plan options for 2017. Below is a review of our 2016 medical plans and proposed medical plans for 2017:

- 4 Group Health Plans were offered in 2016 – 2 Aetna plans (HMO/EPO), 2 Blue Cross(BCBS) Plans (EPO/PPO)
- 3 of the 4 plans offered in 2016 will exceed the ACA annual premium threshold
- Aetna plan options are being phased out by Church Pension Group
- Propose to offer 4 plans in 2017 –Blue Cross plans-- 2-Preferred Provider/PPO, 2-High Deductible/HDHP –**(please see Medical Plan Comparison for additional benefit details)**
- 2017 plan choices are under the ACA Cadillac Tax Threshold
- High Deductible plans linked with employee/employer funded Health Savings Account feature
- Moving in the direction of consumer driven health plans
- Member education is key-3 sessions to be offered in November 2016
- Anthem Blue Cross EPO 90 currently has highest enrollment
- BCBS PPO 80/60 most closely resembles BCBS EPO 90
 - Same Plan benefit array
 - Has higher deductible, out-of-pocket maximum and co-insurance
 - Deductible: \$500 per person vs. \$200 and \$1,000 per family vs. \$500.
 - Out-of-pocket maximum: \$2,500 per person vs. \$1,700. and \$5,000. per family vs. \$3,500.
 - 20% co-insurance vs. 10% co-insurance
 - Offers both in and out-of-network benefits

Attachments:

March 2016 Update from the task force

2017 Medical Plan Comparison and benefits description

UPDATE FROM THE HEALTH INSURANCE TASK FORCE

MARCH 2016

HEALTHCARE COSTS - MARKET FACTORS

- Nationwide healthcare market is in a state of flux, a major issue facing organizations, families and individuals (ACA, economy, aging populations, etc.)
- Organizations of all kinds are challenged to continue to provide benefits highly valued by employees while dealing with increasing costs
- Costs affected by several factors: high drug prices, increased use of expensive healthcare services and the implementation of the federal Affordable Care Act (ACA)
- ACA will have a significant impact on the cost of medical insurance
 - Federal excise tax, (Cadillac Tax), due to take effect in 2018, top ACA cost driver
 - 40% non-deductible tax on high-cost health plans that exceed threshold

AFFORDABLE CARE ACT “CADILLAC” TAX

- In 2018, the ACA implements a 40% excise “Cadillac” tax on medical plans where premiums exceed threshold of \$10,200 for single coverage and \$27,500 for family coverage
- Based on current rates and annual increases, Church Medical Trust plans will exceed the ACA threshold in 2018
- To contain costs and provide meaningful plan offerings, Church Medical Trust is evaluating options that will eliminate “Cadillac” plans while adding other options

HEALTHCARE COSTS - CHURCH FACTORS

- 1994 Diocesan Convention approved guidelines for health insurance benefits
- Each Parish and Mission will provide active, full-time clergy a minimum of 85% of the cost of whichever health insurance plan best suits the needs of the Cleric and his/her family.
- 2009 General Convention of The Episcopal Church passed a resolution creating the Denominational Health Plan
- Requires parity in health insurance benefits for lay and ordained staff who work a minimum of 1500 hours/year by December 31, 2015
 - Offerings must be provided by The Episcopal Church Medical Trust
- 2014 Resolution at Diocesan Convention proposed to give Diocesan Council the authority to review and revise the 1994 Guidelines (Council can act on behalf of Convention between meetings). Bishop tabled the resolution following discussion
- 2015 Bishop formed task force to review and assess the impact of guidelines/practices and healthcare market forces (e.g. ACA) on healthcare options in order to make recommendations to Bishop and Diocesan Council on next steps

HEALTHCARE TASK FORCE OBJECTIVES

- With the guidance and direction of Church Medical Trust, offer plans that will help congregations afford rising premiums and avoid the “Cadillac” tax while continuing to provide quality healthcare options
- Review diocesan plans, guidelines, resolutions
- Review practices of other dioceses and other denominations to ensure competitive and inline with standards across the country
- Maintain an open and transparent process. Communicate via email, website, other forms at regular intervals throughout the year
- Information and feedback sessions will take place with individuals, at clericus meetings, and corridor gatherings
- Prepare and recommend resolutions for 2016 Diocesan Convention as appropriate

PROPOSED RESOLUTIONS FOR CONVENTION

Current Diocesan Guideline

RESOLVED that each parish and mission of the diocese provide for a minimum of 85% of the cost of whichever health care insurance that clergy staff determines best suits their needs and those of their families, if applicable.

Implications of Current Guideline

The current diocesan resolution states that each parish and mission provide for a minimum of 85% of the cost of whatever health insurance plan best suits the needs for clergy and their families. As this does not include a provision to offer healthcare benefits to eligible lay employees, this resolution does not conform to the lay parity requirement of 2009 General Convention resolution A177, Denominational Health Plan.

PROPOSED RESOLUTIONS FOR CONVENTION

Proposed revised guideline:

RESOLVED that each parish and mission of the diocese provide for a minimum of 85% of the cost of whichever health care insurance that clergy and lay staff determines best suits their needs and those of their families, if applicable, in compliance with the Lay Parity requirement of the Denominational Health Plan.

Explanation:

- The plan choices available would be limited by the Church Medical Trust to those under the Cadillac tax threshold
- The plan choices would all have premiums in the same range. The number of choices would be limited to three or four.

HEALTHCARE TASK FORCE

Task Force Members

- Moira Miller, Chair Long time lay leader, diocesan leadership, HR
- Heather Blais New rector, large church, young family
- Jim Craig Experienced pastor, worked in corporate HR
- Joan Gilchrist Long time lay leader, worked as HR professional
- Dale Janes Long time communicant, President of local bank
- Molly Scherm Rector, served as Dean at a private school
- Steve Abdow Canon for Mission Resources, staff liaison
- Susan Olbon Human Resources Manager, staff liaison

Task Force Objectives

- To review and assess the impact of diocesan guidelines/practices and healthcare market forces (e.g. ACA) on healthcare programs
- **Seek to do what's best for both the churches and insured employees**

ACA “Cadillac Tax Threshold”
\$10,200 – Individual
\$27,500 - Family

2016/2017 Medical Plan Comparison						
	2016			2017		
	Individual	Plus One	Family	Individual	Plus One	Family
Anthem BCBS EPO 90	\$10,200	\$18,360	\$28,560	\$10,608	\$19,092	\$29,700 – exceeds ACA threshold
Anthem BCBS PPO 90/70	\$10,500	\$18,900	\$29,400	\$10,920	\$19,656	\$30,576 – exceeds ACA threshold
Aetna HMO	\$ 9,696.	\$17,448	\$27,144	Option not offered in 2017		
Aetna Select EPO	\$10,200	\$18,360	\$28,560	Option not offered in 2017		
Anthem BCBS PPO 80/60	Option not offered in 2016			\$9,816	\$17,664	\$27,480
Anthem BCBS PPO 70/60	Option not offered in 2016			\$9,156	\$16,476	\$25,632
Anthem BCBS CDHP-15/HSA*	Option not offered in 2016			\$8,484	\$15,276	\$23,760 *Fund HSA
Anthem BCBS CDHP-20/HSA**	Option not offered in 2016			\$7,524	\$13,548	\$21,072 **Fund HSA
Anthem BCBS CDHP-40/HSA***	Option not offered in 2016			\$6,600	\$11,880	\$18,480 ***Fund HSA

Employer funding of CDHP Health Savings Account - difference between previous plan deductible and new plan deductible

*Individual deductible \$1400. less \$200. = \$1200.
*Family deductible \$2800. Less \$500 = \$2300.

**Individual deductible \$2700. Less \$200. = \$2500.
**Family deductible \$5450. Less \$500. = \$4950.

***Individual deductible \$3500. Less \$200. = \$3300.
***Family deductible \$7000. Less \$500. = \$6500.

Diocese of Western Massachusetts 2017 Medical Plan Summaries

Plan	Anthem BCBS PPO 80/60		Anthem BCBS PPO 75/50		Anthem BCBS CDHP 15/HSA		Anthem BCBS CDHP 20/HSA		
	Network	Out-of-Network	Network	Out-of-Network	Network	Out-of-Network	Network	Out-of-Network	
Annual Medical Deductible	\$500 per person \$1,000 per family	\$1,000 per person \$2,000 per family	\$900 per person \$1,800 per family	\$1,800 per person \$3,600 per family	\$1,400 per person \$2,800 per family (deductible includes medical & prescriptions) (deductible is non- embedded)	\$2,800 per person \$5,600 per family (deductible includes medical & prescriptions) (deductible is non- embedded)	\$2,700 per person \$5,450 per family (deductible includes medical & prescriptions)	\$3,000 per person \$6,000 per family (deductible includes medical & prescriptions)	
Annual Out-of-Pocket Maximum	\$2,500 per person \$5,000 per family	\$6,500 per person \$13,000 per family	\$4,100 per person \$8,200 per family	\$8,200 per person \$16,400 per family	\$2,400 per person \$4,800 per family	\$4,800 per person \$9,600 per family	\$4,200 per person \$8,450 per family	\$7,000 per person \$13,000 per family	
Preventive Care									
	\$0 copay	40% coinsurance	\$0 copay (both PCP and specialist)	50% coinsurance	\$0 copay	40% coinsurance	\$0 copay	45% coinsurance	
Physician Services									
Office Visit	\$25 copay	40% coinsurance	\$35 copay	50% coinsurance	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	
Diagnostic Services	20% coinsurance	20% coinsurance	25% coinsurance	25% coinsurance	15% coinsurance	15% coinsurance	20% coinsurance	20% coinsurance	
Specialist Care	\$25 copay	40% coinsurance	\$45 copay	50% coinsurance	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	
Hospital Services									
Inpatient Services (including inpatient maternity services)	Copay of \$100 per day not to exceed \$600, then 20% coinsurance	40% coinsurance	Copay of \$100 per day not to exceed \$600, then 25% coinsurance	50% coinsurance	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	
Outpatient Surgery	20% coinsurance	40% coinsurance	25% coinsurance	50% coinsurance	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	
Emergency Room Care	\$100 copay	\$100 copay	\$100 copay	\$100 copay	15% coinsurance	15% coinsurance	20% coinsurance	20% coinsurance	
Ambulance Services	20% coinsurance	20% coinsurance	25% coinsurance	25% coinsurance	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	
Mental Health/Substance Abuse									
Outpatient Services	\$20 copay Services are provided through Cigna Behavioral Health, not through Anthem	30% coinsurance Services are provided through Cigna Behavioral Health, not through Anthem	\$20 copay Services are provided through Cigna Behavioral Health not, through Anthem	30% coinsurance Services are provided through Cigna Behavioral Health, not through Anthem	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	

Plan	Anthem BCBS PPO 80/60		Anthem BCBS PPO 75/50		Anthem BCBS CDHP 15/HSA		Anthem BCBS CDHP 20/HSA		
	Network	Out-of-Network	Network	Out-of-Network	Network	Out-of-Network	Network	Out-of-Network	
Inpatient Services	Covered at 100% after \$100 per day copay/\$600 maximum Services are provided through Cigna Behavioral Health, not through Anthem	30% coinsurance Services are provided through Cigna Behavioral Health, not through Anthem	Covered at 100% after \$100 per day copay/\$600 maximum Services are provided through Cigna Behavioral Health, not through Anthem	30% coinsurance Services are provided through Cigna Behavioral Health, not through Anthem	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	
Other Medical Services									
Durable Medical Equipment	20% coinsurance	20% coinsurance	25% coinsurance	25% coinsurance	15% coinsurance	15% coinsurance	20% coinsurance	20% coinsurance	
Home Health Care	20% coinsurance	40% coinsurance	25% coinsurance	50% coinsurance	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	
Outpatient Therapy	\$25 copay (includes hearing/ speech, physical, and occupational) (60 visits per year per each type of therapy)	40% coinsurance (includes hearing/speech, physical, and occupational) (60 visits per year per each type of therapy)	\$35 copay (PCP) \$45 copay (specialist) (includes hearing/ speech, physical, and occupational) (60 visits per year per each type of therapy)	50% coinsurance (includes hearing/speech, physical, and occupational) (60 visits per year per each type of therapy)	15% coinsurance (includes hearing/speech, physical, and occupational) (60 visits per year per each type of therapy)	40% coinsurance (includes hearing/speech, physical, and occupational) (60 visits per year per each type of therapy)	20% coinsurance (includes hearing/speech, physical, and occupational) (60 visits per year per each type of therapy)	45% coinsurance (includes hearing/speech, physical, and occupational) (60 visits per year per each type of therapy)	
Skilled Nursing / Acute Rehabilitation Facility	20% coinsurance	40% coinsurance	25% coinsurance	50% coinsurance	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	
Urgent Care Services	20% coinsurance	40% coinsurance	25% coinsurance	50% coinsurance	15% coinsurance	40% coinsurance	20% coinsurance	45% coinsurance	