

Saint Mary's Anglican Church
September 18, 2014 Vestry Meeting Agenda

Vestry Roster:

Fr. Michael Sclafani, Rector
Bob Levinson, Senior Warden
Ron Hunt, Junior Warden
Judy Wilson, Treasurer
Adrienne Cantrell, Secretary/Clerk
Debbie Bates, Member
Barrie Burnham, Member
LeRoy Falk, Member
David Katzakian, Member
Sharon McPherson, Member
Dcn. Jane Williams, Clergy

I. Call to Order and Verify a Quorum

II. Opening Prayer/Devotional

III. Minutes of the July 10, 2014 Vestry Meeting (There was no meeting in August).

IV. Treasurer's Financial Report(s) as of June 30, 2014

V. Property Reports:

a. Jr. Warden:

- i. Driveway Lights.
- ii. Parking Lot Pavement Issues.
- iii. Office Building Foundation/Skirting.
- iv. Church Beams.
- v. Overhead Lamp Outside Church Sacristy.
- vi. Other Items.

b. Sr. Warden:

- i. Bp. Rivera Bldg. Ramp/Deck Rebuild.
- ii. Office Bldg. Ramp/Deck Refinish Project.
- iii. Other Items.

c. Fr. Michael:

- i. Hospitality Room Exterior Paint: This project is complete. Fr. Michael hired a professional painter who is a friend of Bp. Eric and a parishioner at Our Lady of Guadeloupe to complete this project. There was no cost to the parish as his labor was paid for by Bp. Eric.
- ii. Office Bld. Exterior Paint: This project is complete. Fr. Michael used the same painter as mentioned above. There was no cost for his labor as his labor was paid for by Fr. Michael. The only cost to the parish was for some additional materials, however parishioners donated to cover that cost.
- iii. Bp. Rivera Bld. Exterior Paint: This project is almost complete. Fr. Michael used the same painter as mentioned above. There was no cost for his labor as his labor was paid for by Fr. Michael. The only cost to the parish was for some additional materials, however parishioners donated to cover most of that cost. Fr. Michael still needs to paint the two

window frames and the two doors the same beige as the windows and doors on the Hospitality Room and the Office Bld.

- iv. Office Bld. Interior Paint: Peppy Sclafani and some members of Saint Mary's DHC are planning to paint the north half of the Office Bld. Before the Harvest Festival takes place on November 15, 2014. The rest of the building will be done as volunteers become available.
- v. New Building Direction Signs: The new signs are installed.
- vi. Campus Irrigation System:
 1. Several sprinkler head needed to be replaced earlier this month. They were watering but not moving.
 2. All drip lines on the church campus are in desperate need of repairs.
 3. Someone got into the control box for the trees on the north side of the church campus and increased the watering cycle to several hours each day. Fr. Michael discovered this problem earlier this month and reset the timer.

VI. Other Reports:

- a. Deacon's Report.
- b. Stewardship Committee Report.
- c. TEC vs DSJ Lawsuit Update.
- d. Diocesan/Deanery, Ecumenical, and Area Church News.
 - i. The Most Reverend Foley Beach will be installed as our new ACNA Archbishop & Primate on October 9, 2014.
 - ii. Diocesan Convention takes place at St. James' Cathedral in Fresno on Friday October 31 & Saturday November 1. Our delegates are David & Susan Katzakian and our alternate delegates are Bob Levinson & Ron Hunt.
 - iii. Preconvention Deanery Meeting is tentatively scheduled for Sunday October 12 at 3:00pm.

VII. Old Business:

- a. Dumpster Fencing: Sanger Fence will install the fencing as their schedule permits.
- b. Propane Gas: We received a 300 gallon delivery in July. Based on past usage we should be all set for the coming heating season.
- c. Parish Audit: The audit was performed by the diocese on June 20. The written audit was received earlier this month. No problems were noted but two suggestions were made. The diocese requires that all vestries discuss any problems or suggestions and certify that they have done so.

VIII. New Business:

- a. Music Ministry Team: On September 10th Stephanie Girton resigned from our Music Ministry Team.
- b. Annual Pledge Drive: It is time to discuss plans for our annual pledge drive. The pledge drive should take place during the month of November and be fully complete by mid-December.

IX. Announcements/Reminders

- a. Former Parishioner Jane Lehman's funeral is scheduled for this Saturday at 11:00am at Saint Paul's Anglican Church in Visalia. Fr. Michael will preach at the service.
- b. Bp. Eric Menees will make his annual visit on Sunday October 26. We will have a single service at 9:30am followed by a parish pot-luck luncheon on the lawn between the church and office buildings. Volunteers will be needed to help set up tables and chairs before and clean up after.

X. Next Vestry Meeting: Thursday, October 11, 2014 at 6:30 p.m.

XI. Closing & Adjournment

Saint Mary's Anglican Church

July 10, 2014 Vestry Meeting Minutes

Members Present:

Fr. Michael Sclafani, Rector
Bob Levinson, Senior Warden
Ron Hunt, Junior Warden
Judy Wilson, Treasurer
Barrie Burnham, Member
LeRoy Falk, Member
David Katzakian, Member
Sharon McPherson, Member

Members Absent:

Adrienne Cantrell, Secretary/Clerk (excused)
Debbie Bates, Member (unknown)
Dcn. Jane Williams, Clergy (excused)

I. Call to Order:

- a. The meeting was called to order by Fr. Michael at approximately 6:30 p.m. and a quorum was verified.

II. Opening Prayer/Devotional

- a. Fr. Michael read from Philippians 3:11, and related commentary by Oswald Chambers.

III. Minutes of the June 12, 2014 Vestry Meeting:

- a. Judy Wilson moved and Barrie Burnham seconded that the minutes from the June 12, 2014 Vestry Meeting be approved. The motion was passed (unanimous).

IV. Treasurer's Financial Report(s) as of June 30, 2014:

- a. Year to date Income: \$64,459.15
Year to date Expenses: \$58,123.78
- b. Balance Sheets
 - i. Operating Account \$7,560.80
 - ii. Building Fund \$692.23
 - iii. Youth Programs \$717.50
 - iv. Legal Defense Fund \$664.11
 - v. Fundraisers Account \$2,527.00
 - vi. DHC checking account \$192.83
- c. Month by Month Giving Analysis
 - i. June 2013 \$13,086.50*
 - ii. May 2014 \$11,388.00

*Note: There was a single contribution of \$2,200.00

Revenue is above budget by \$2,958.97
Expenses are under budget by \$2,524.74

The Treasurer's reports were received.

V. Property Reports:

- a. Jr. Warden: Ron Hunt reported the following:
 - i. Driveway Lights: No new information.
 - ii. Parking Lot Pavement Issues: No new information
 - iii. Office Building Foundation/Skirting: No new information.
 - iv. Church Beams: Ron is working on a wedge template to attempt repairs.
 - v. Overhead Lamp Outside Church Sacristy: Ron is in process of repairing that fixture.
 - vi. Office Bld. Restroom Toilet: Ron replaced the flush handle.
- b. Sr. Warden: Bob Levinson reported the following:
 - i. Bp. Rivera Bldg. Ramp/Deck Rebuild: No new information.
 - ii. Office Bldg. Ramp/Deck Refinish Project: Bob's son Ashton will be helping to finish this project.
- c. Fr. Michael:
 - i. Hospitality Room Exterior Paint: The south and west sides of the Hospitality Room still need to be painted.
 - ii. Bp. Rivera Bld. Exterior Paint: On hold until autumn.
 - iii. Office Bld. Exterior Paint: On hold until autumn.
 - iv. Office Bld. Interior Paint: On hold until autumn.
 - v. New Building Direction Signs: The new signs are in and will be installed soon.
 - vi. Annual Fire Extinguisher Inspection and Recertification: Took place June 19, 2014.
 - vii. Annual Fresno F.D. Fire Inspection: Took place on June 25. No violations noted.
 - viii. Campus Irrigation System: Because of the severe drought and higher than normal temperatures increased watering has been needed to maintain the church grounds. We should expect a spike in our water bill next month.

VI. Other Reports:

- a. Deacon's Report: None.
- b. Stewardship Committee Report:
 - i. Bob Levinson initiated a discussion and provided information regarding Saint Mary's setting up a booth at the Old Town Clovis Farmers Market during the months of August and September. We can sell cruise tickets, SHARES cards, Monthly Movie Night tickets, Bibles and church literature, talk about Saint Mary's and invite people to visit us. The vestry agreed that it is a good idea and gave the go-ahead for Bob to finalize the application.
 - ii. Bob shared that he will be giving away SHARES cards in front of Food Max and in strip malls as we approach the holidays.
- c. Lawsuit Update: Judge Black issued his preliminary ruling indicating that he will be ruling in favor of the Episcopal Church. Bishop Eric has shared that once the ruling is final our diocese will appeal that decision. It is likely that the Episcopal Church will request that our diocese be required to post a bond. If a bond is required it is likely that the diocese would not be able to afford the bond and affected congregations would have to move to "plan B" during the appeal process. Our "plan B" is to temporarily move church services to the Shriners Temple on Olive Avenue if we need to vacate Saint Mary's property during the appeal. If no bond is requested and/or required, the affected congregations will be able to continue to occupy their respective properties during the appeal process. We should know whether a bond will be required around October.
- d. Diocesan/Deanery, Ecumenical, and Area Church News:
 - i. The Most Reverend Foley Beach is our new ACNA Archbishop & Primate.
 - ii. Fr. Michael has been appointed to serve on the Diocesan Budget Committee.

VII. Old Business:

- a. Dumpster Fencing: Sanger Fence will install the fencing as their schedule permits.
- b. Propane Gas: As discussed this past winter, the best month to purchased propane gas for the lowest price is July. Fr. Michael will contact Suburban Propane to schedule a delivery.
- c. Altar Flowers: The new florists (San Francisco Floral) is doing an excellent job of providing our flowers. The cost each week is the same as it was with the old florist but the flower arrangements are much fresher and fuller.
- d. Parish Audit: The audit was performed by the diocese on June 20. No problems were noted. We will receive a written report in the near future.

VIII. New Business:

Mid-Year Budget Review & Discussion: The vestry engaged in a detailed mid-year review and discussion of the parish budget and finances. As noted during the Treasurers Financial Reports, year-to-date revenue is above budget by \$2,958.97 and year-to-date expenses are under budget by \$2,524.74 so our financial status is quite good. However the summer month always bring higher than normal bills (i.e. increased electric and water usage, property and liability insurance policy renewals, propane gas, etc.). While these bills are expected and budgeted, our cash flow is effected because of the additional cash layout that is needed during the summer months. As a result we are starting to feel the squeeze of the extra expenses as we move further into the summer. We may experience a cash-flow problem in the coming months with not enough cash reserves in the operating account.

IX. Announcements/Reminders

- a. As a result of emergency surgery to remove his appendix last Thursday, Fr. Michael and Peppy had to cancel the *Annual 4th of July Parish BBQ & Pool Party* at their home. However, a Parish BBQ & Pool Party will be scheduled at their home later this summer.
- b. There will be a joint Fresno-Sequoia Deanery Meeting at Saint Paul's Anglican Church in Visalia this Saturday from 9:30am to 3:00pm. Lunch will be provided. Clergy & Vestry Members planning to attend are; Dcn. Jane Williams, Bob Levinson, Ron Hunt, LeRoy Falk, and David Katzakian. Fr. Michael is not yet sure if it is wise for him to attend or not since he is still healing from surgery.
- c. The date for the Harvest Festival Fundraiser has been changed to Saturday November 15.
- d. Our Parish By-Laws allow the vestry to skip the regular August vestry meeting. After a very brief discussion the vestry decided to not meet in August.

X. Next Vestry Meeting: Thursday, September 11, 2014 at 6:30 p.m.

XI. Closing & Adjournment

The meeting was adjourned with prayer at approximately 8:30 p.m.

Respectfully submitted,
Fr. Michael Sclafani, Rector

ST. MARYS CHURCH

Profit & Loss Budget Performance

July 2014

	Jul 14	Budget	Jan - Jul 14	YTD Budget	Annual Budget
Income					
1000 · Offerings					
1001 · Pledge Offerings	4,876.00	8,228.33	59,562.00	57,598.35	98,740.00
1002 · Plate Offerings	121.00	66.66	744.63	466.70	800.00
1003 · Member Offerings	645.00	1,130.00	5,985.00	7,910.00	13,560.00
1004 · Special Services	0.00	83.33	0.00	583.35	1,000.00
1005 · Votive Candle Offerings	0.00	33.33	70.30	233.35	400.00
1006 · Flower Offerings	135.00	183.33	1,315.00	1,283.35	2,200.00
1007 · Gifts & Other Income	0.00	108.33	274.00	758.35	1,300.00
1010 · AA Group	100.00	100.00	700.00	700.00	1,200.00
1015 · SHARES Card Income	0.00	66.66	209.22	466.70	800.00
1016 · Fundraiser Income	0.00	0.00	-24.00	0.00	0.00
1022 · Transfer from Building Fund Acc	0.00	0.00	1,500.00	1,500.00	1,500.00
Total 1000 · Offerings	5,877.00	9,999.97	70,336.15	71,500.15	121,500.00
Total Income	5,877.00	9,999.97	70,336.15	71,500.15	121,500.00
Expense					
2000 · Office and Admin Expenses					
2001 · Advertising	0.00	16.66	60.12	116.70	200.00
2002 · Bank Fees/Charges	0.00	0.00	0.00	0.00	0.00
2003 · Bookkeeping/Audit	0.00	41.66	0.00	291.70	500.00
2005 · Copy Machine	70.58	77.50	494.06	542.50	930.00
2006 · Diocesan Tithe (10%)	977.30	1,012.50	7,163.87	7,087.50	12,150.00
2007 · Miscellaneous Office Exp.	0.00	4.16	0.00	29.20	50.00
2008 · Office Supplies	0.00	54.16	203.07	379.20	650.00
2009 · Postage	0.00	20.83	0.00	145.85	250.00
2010 · Subscriptions Church Trac	0.00	5.83	0.00	40.85	70.00
2011 · Subscription Quickbooks	507.58	42.08	507.58	294.60	505.00
2012 · Subscription Website	0.00	8.33	71.40	58.35	100.00
2014 · Legal Defense Fund 1% Tithe	0.00	0.00	96.39	0.00	0.00
Total 2000 · Office and Admin Expenses	1,555.46	1,283.71	8,596.49	8,986.45	15,405.00
3000 · Facilities Expenses					
3001 · Electricity	464.17	333.33	2,168.46	2,333.35	4,000.00
3002 · Internet Service	59.95	60.00	419.65	420.00	720.00
3003 · Lawn & Gardening Service	400.00	400.00	2,865.00	2,800.00	4,800.00
3004 · Pest Control Service	70.00	70.00	490.00	490.00	840.00
3005 · Propane (Heat)	654.67	58.33	704.67	408.35	700.00
3006 · Insurance - Property	840.25	266.66	1,643.75	1,866.70	3,200.00
3007 · FMFCD Assessment	0.00	13.75	0.00	96.25	165.00
3008 · Repairs and Maintenance	333.00	125.00	869.72	875.00	1,500.00
3009 · Security Alarm	26.50	26.66	185.50	186.70	320.00
3010 · Telephone	52.43	51.66	371.85	361.70	620.00
3011 · Water	245.22	166.66	1,045.27	1,166.70	2,000.00
3012 · Solid Waste Disposal	69.42	70.83	485.94	495.85	850.00
3013 · HCD - State Housing Dept.-Tags	0.00	5.50	0.00	38.50	66.00
Total 3000 · Facilities Expenses	3,215.61	1,648.38	11,249.81	11,539.10	19,781.00

ST. MARYS CHURCH Profit & Loss Budget Performance July 2014

	Jul 14	Budget	Jan - Jul 14	YTD Budget	Annual Budget
4000 · Administration Expenses					
4010 · Payroll Taxes	371.82	375.00	2,634.39	2,625.00	4,500.00
4011 · Insurance - Workers Comp	0.00	41.66	456.88	291.70	500.00
4012 · Insurance - Employment Liability	0.00	92.50	555.20	647.50	1,110.00
Total 4000 · Administration Expenses	371.82	509.16	3,646.47	3,564.20	6,110.00
5000 · Staff Expenses					
5002 · Sexton	71.50	150.00	745.25	1,050.00	1,800.00
5004 · Music Ministry Team Leader	250.00	233.33	1,550.00	1,633.35	2,800.00
Total 5000 · Staff Expenses	321.50	383.33	2,295.25	2,683.35	4,600.00
6000 · Clergy Expenses					
6001 · Rector's Stipend (Sal& Hsg)	4,788.76	4,788.75	33,521.32	33,521.25	57,465.00
6002 · Rector's Pension Fund (18%)	0.00	0.00	0.00	0.00	0.00
6003 · Rector's Health Savings	833.33	833.33	5,833.35	5,833.35	10,000.00
6004 · Rector's Insurance - Dental	169.14	157.91	1,161.56	1,105.45	1,895.00
6005 · Rector's Insurance - Life	59.03	59.00	413.21	413.00	708.00
6006 · Rector's Mileage	0.00	0.00	0.00	0.00	0.00
6007 · Rector's Discretionary Fund	0.00	0.00	0.00	0.00	0.00
6023 · Deacon's Discretionary Fund	25.00	25.00	175.00	175.00	300.00
6030 · Supply Clergy Stipends	0.00	41.66	0.00	291.70	500.00
6031 · Supply Clergy Mileage	0.00	0.00	0.00	0.00	0.00
6040 · Conferences & Convention	0.00	83.33	288.00	583.35	1,000.00
Total 6000 · Clergy Expenses	5,875.26	5,988.98	41,392.44	41,923.10	71,868.00
66900 · Reconciliation Discrepancies					
7000 · Ministry Programs	0.00	0.00	0.02		
7001 · Adult Christian Education	0.00	12.50	0.00	87.50	150.00
7002 · Liturgical Supplies	0.00	58.33	413.78	408.35	700.00
7003 · Altar Flowers	129.87	204.16	1,492.86	1,429.20	2,450.00
7004 · Hospitality	0.00	33.33	211.22	233.35	400.00
7005 · Music - CCLI License	0.00	9.66	0.00	67.70	116.00
7006 · Stewardship	0.00	41.66	189.00	291.70	500.00
7007 · Sunday School	0.00	16.66	105.96	116.70	200.00
7009 · Vacation Bible School	0.00	0.00	0.00	0.00	0.00
Total 7000 · Ministry Programs	129.87	376.30	2,412.82	2,634.50	4,516.00
Total Expense	11,469.52	10,189.86	69,593.30	71,330.70	122,280.00
Net Income	-5,592.52	-189.89	742.85	169.45	-780.00

ST. MARYS CHURCH
Balance Sheet
As of July 31, 2014

Jul 31, 14

ASSETS

Current Assets

Checking/Savings

0001 · Checking Account-Union Bank

1,578.04

Total Checking/Savings

1,578.04

Total Current Assets

1,578.04

TOTAL ASSETS

1,578.04

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

8000 · LIABILITIES

8009 · IRS Penalty

-808.41

8010 · Payroll Tax Liabilities

1,463.08

8100 · Missions

8120 · Frontiers (Bernardi)

230.00

8130 · Global Teams (Bunsy)

50.00

Total 8100 · Missions

280.00

8200 · Clergy Funds Donations

8213 · Rector's Retirement Donations

150.00

Total 8200 · Clergy Funds Donations

150.00

8400 · Building Fund Contributions

-100.00

8700 · Youth Programs

8701 · Youth Camp Scholarships

1,487.74

Total 8700 · Youth Programs

1,487.74

8800 · Social Ministeries

8804 · Alpha Marriage Course

336.23

8808 · Church/Property "Fix-up" Fund

340.00

Total 8800 · Social Ministeries

676.23

Total 8000 · LIABILITIES

3,148.64

Total Other Current Liabilities

3,148.64

Total Current Liabilities

3,148.64

Total Liabilities

3,148.64

Equity

1999 · Opening Balance Equity

148,712.44

3900 · Retained Earnings

-151,025.89

Net Income

742.85

Total Equity

-1,570.60

TOTAL LIABILITIES & EQUITY

1,578.04

11:19 AM
09/02/14
Accrual Basis

St. Mary's Savings Acct. (Bldg. Fund)
Balance Sheet
As of July 31, 2014

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
Savings Acct.- Union Bank	892.23
Total Checking/Savings	<u>892.23</u>
Total Current Assets	<u>892.23</u>
TOTAL ASSETS	<u><u>892.23</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
TRANS. to Gen. Fund Acct.	-12,771.75
Total Other Current Liabilities	<u>-12,771.75</u>
Total Current Liabilities	<u>-12,771.75</u>
Total Liabilities	-12,771.75
Equity	
Opening Balance Equity	6,268.83
Retained Earnings	6,985.12
Net Income	410.03
Total Equity	<u>13,663.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>892.23</u></u>

11:24 AM
09/02/14
Accrual Basis

St. Mary's Youth Programs
Balance Sheet
As of July 31, 2014

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
St. Mary's youth Programs	717.50
Total Checking/Savings	<u>717.50</u>
Total Current Assets	<u>717.50</u>
TOTAL ASSETS	<u><u>717.50</u></u>
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	805.85
Net Income	-88.35
Total Equity	<u>717.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>717.50</u></u>

11:34 AM
09/02/14
Accrual Basis

Legal Defense Fund for St. Mary's Church Balance Sheet As of July 31, 2014

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
St. Mary's Legal Defense Fund	664.11
Total Checking/Savings	<u>664.11</u>
Total Current Assets	<u>664.11</u>
TOTAL ASSETS	<u>664.11</u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	2,750.00
Unrestricted Net Assets	<u>-2,085.89</u>
Total Equity	<u>664.11</u>
TOTAL LIABILITIES & EQUITY	<u>664.11</u>

1:36 PM
09/15/14
Accrual Basis

St. Mary's Church (Fundraisers Acct.) Balance Sheet As of July 31, 2014

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 St. Mary's Church Fundrais	3,027.00
Total Checking/Savings	<u>3,027.00</u>
Total Current Assets	<u>3,027.00</u>
TOTAL ASSETS	<u>3,027.00</u>
LIABILITIES & EQUITY	
Equity	
Net Income	3,027.00
Total Equity	<u>3,027.00</u>
TOTAL LIABILITIES & EQUITY	<u>3,027.00</u> *

* Candle Fundraiser = \$ 312⁰⁰
* Cruise Fundraiser = \$ 2,675⁰⁰
* DHC fundraisers = \$ 40⁰⁰

\$ 3,027⁰⁰

St. Mary's Church DHC Checking Acct.
Balance Sheet
As of July 31, 2014

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
Union Bank DHC Checking Acct.	136.99
Total Checking/Savings	<u>136.99</u>
Total Current Assets	<u>136.99</u>
TOTAL ASSETS	<u>136.99</u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	12.31
Unrestricted Net Assets	129.15
Net Income	-4.47
Total Equity	<u>136.99</u>
TOTAL LIABILITIES & EQUITY	<u>136.99</u>

ST. MARYS CHURCH

Profit & Loss Budget Performance

August 2014

	Aug 14	Budget	Jan - Aug 14	YTD Budget	Annual Budget
Income					
1000 · Offerings					
1001 · Pledge Offerings	8,945.00	8,228.33	68,507.00	65,826.68	98,740.00
1002 · Plate Offerings	237.00	66.66	981.63	533.36	800.00
1003 · Member Offerings	450.00	1,130.00	6,435.00	9,040.00	13,560.00
1004 · Special Services	0.00	83.33	0.00	666.68	1,000.00
1005 · Votive Candle Offerings	14.25	33.33	84.55	266.68	400.00
1006 · Flower Offerings	295.00	183.33	1,610.00	1,466.68	2,200.00
1007 · Gifts & Other Income	0.00	108.33	274.00	866.68	1,300.00
1010 · AA Group	100.00	100.00	800.00	800.00	1,200.00
1015 · SHARES Card Income	89.52	66.66	298.74	533.36	800.00
1016 · Fundraiser Income	0.00	0.00	-24.00	0.00	0.00
1022 · Transfer from Building Fund Acc	0.00	0.00	1,500.00	1,500.00	1,500.00
Total 1000 · Offerings	10,130.77	9,999.97	80,466.92	81,500.12	121,500.00
Total Income	10,130.77	9,999.97	80,466.92	81,500.12	121,500.00
Expense					
2000 · Office and Admin Expenses					
2001 · Advertising	0.00	16.66	60.12	133.36	200.00
2002 · Bank Fees/Charges	0.00	0.00	0.00	0.00	0.00
2003 · Bookkeeping/Audit	0.00	41.66	0.00	333.36	500.00
2005 · Copy Machine	70.58	77.50	564.64	620.00	930.00
2006 · Diocesan Tithe (10%)	564.20	1,012.50	7,728.07	8,100.00	12,150.00
2007 · Miscellaneous Office Exp.	0.00	4.16	0.00	33.36	50.00
2008 · Office Supplies	53.41	54.16	256.48	433.36	650.00
2009 · Postage	0.00	20.83	0.00	166.68	250.00
2010 · Subscriptions Church Trac	105.98	5.83	105.98	46.68	70.00
2011 · Subscription Quickbooks	0.00	42.08	507.58	336.68	505.00
2012 · Subscription Website	0.00	8.33	71.40	66.68	100.00
2014 · Legal Defense Fund 1% Tithe	0.00	0.00	96.39	0.00	0.00
Total 2000 · Office and Admin Expenses	794.17	1,283.71	9,390.66	10,270.16	15,405.00
3000 · Facilities Expenses					
3001 · Electricity	565.21	333.33	2,733.67	2,666.68	4,000.00
3002 · Internet Service	59.95	60.00	479.60	480.00	720.00
3003 · Lawn & Gardening Service	400.00	400.00	3,265.00	3,200.00	4,800.00
3004 · Pest Control Service	70.00	70.00	560.00	560.00	840.00
3005 · Propane (Heat)	0.00	58.33	704.67	466.68	700.00
3006 · Insurance - Property	0.00	266.66	1,643.75	2,133.36	3,200.00
3007 · FMFCD Assessment	0.00	13.75	0.00	110.00	165.00
3008 · Repairs and Maintenance	197.28	125.00	1,067.00	1,000.00	1,500.00
3009 · Security Alarm	26.50	26.66	212.00	213.36	320.00
3010 · Telephone	52.41	51.66	424.26	413.36	620.00
3011 · Water	397.39	166.66	1,442.66	1,333.36	2,000.00
3012 · Solid Waste Disposal	69.42	70.83	555.36	566.68	850.00
3013 · HCD - State Housing Dept.-Tags	0.00	5.50	0.00	44.00	66.00
Total 3000 · Facilities Expenses	1,838.16	1,648.38	13,087.97	13,187.48	19,781.00

ST. MARYS CHURCH

Profit & Loss Budget Performance

August 2014

	Aug 14	Budget	Jan - Aug 14	YTD Budget	Annual Budget
4000 · Administration Expenses					
4010 · Payroll Taxes	377.48	375.00	3,011.87	3,000.00	4,500.00
4011 · Insurance - Workers Comp	0.00	41.66	456.88	333.36	500.00
4012 · Insurance -Employment Liability	0.00	92.50	555.20	740.00	1,110.00
Total 4000 · Administration Expenses	377.48	509.16	4,023.95	4,073.36	6,110.00
5000 · Staff Expenses					
5002 · Sexton	145.75	150.00	891.00	1,200.00	1,800.00
5004 · Music Ministry Team Leader	200.00	233.33	1,750.00	1,866.68	2,800.00
Total 5000 · Staff Expenses	345.75	383.33	2,641.00	3,066.68	4,600.00
6000 · Clergy Expenses					
6001 · Rector's Stipend (Sal& Hsg)	4,788.76	4,788.75	38,310.08	38,310.00	57,465.00
6002 · Rector's Pension Fund (18%)	0.00	0.00	0.00	0.00	0.00
6003 · Rector's Health Savings	833.33	833.33	6,666.68	6,666.68	10,000.00
6004 · Rector's Insurance - Dental	169.14	157.91	1,330.70	1,263.36	1,895.00
6005 · Rector's Insurance - Life	59.03	59.00	472.24	472.00	708.00
6006 · Rector's Mileage	0.00	0.00	0.00	0.00	0.00
6007 · Rector's Discretionary Fund	0.00	0.00	0.00	0.00	0.00
6023 · Deacon's Discretionary Fund	25.00	25.00	200.00	200.00	300.00
6030 · Supply Clergy Stipends	0.00	41.66	0.00	333.36	500.00
6031 · Supply Clergy Mileage	0.00	0.00	0.00	0.00	0.00
6040 · Conferences & Convention	0.00	83.33	288.00	666.68	1,000.00
Total 6000 · Clergy Expenses	5,875.26	5,988.98	47,267.70	47,912.08	71,868.00
66900 · Reconciliation Discrepancies					
7000 · Ministry Programs	0.00		0.02		
7001 · Adult Christian Education	-1.46	12.50	-1.46	100.00	150.00
7002 · Liturgical Supplies	0.00	58.33	413.78	466.68	700.00
7003 · Altar Flowers	173.16	204.16	1,666.02	1,633.36	2,450.00
7004 · Hospitality	0.00	33.33	211.22	266.68	400.00
7005 · Music - CCLI License	0.00	9.66	0.00	77.36	116.00
7006 · Stewardship	0.00	41.66	189.00	333.36	500.00
7007 · Sunday School	0.00	16.66	105.96	133.36	200.00
7009 · Vacation Bible School	0.00	0.00	0.00	0.00	0.00
Total 7000 · Ministry Programs	171.70	376.30	2,584.52	3,010.80	4,516.00
Total Expense	9,402.52	10,189.86	78,995.82	81,520.56	122,280.00
Net Income	728.25	-189.89	1,471.10	-20.44	-780.00

ST. MARYS CHURCH
Balance Sheet
 As of August 31, 2014

	Aug 31, 14
ASSETS	
Current Assets	
Checking/Savings	
0001 · Checking Account-Union Bank	2,690.43
Total Checking/Savings	2,690.43
Total Current Assets	2,690.43
TOTAL ASSETS	2,690.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
8000 · LIABILITIES	
8009 · IRS Penalty	-808.41
8010 · Payroll Tax Liabilities	1,557.22
8100 · Missions	
8120 · Frontiers (Bernardi)	100.00
Total 8100 · Missions	100.00
8200 · Clergy Funds Donations	
8213 · Rector's Retirement Donations	250.00
Total 8200 · Clergy Funds Donations	250.00
8700 · Youth Programs	
8701 · Youth Camp Scholarships	1,487.74
Total 8700 · Youth Programs	1,487.74
8800 · Social Ministries	
8802 · Food Pantry/Hope Sanger	100.00
8804 · Alpha Marriage Course	336.23
8805 · St. Mary's DHC Donations	
8805-1 · Harvest Festival Fundraiser	20.00
Total 8805 · St. Mary's DHC Donations	20.00
8806 · Camp San Joaquin Donations	100.00
8808 · Church/Property "Fix-up" Fund	340.00
8809 · Diocesan Legal Defence Fund	50.00
Total 8800 · Social Ministries	946.23
Total 8000 · LIABILITIES	3,532.78
Total Other Current Liabilities	3,532.78
Total Current Liabilities	3,532.78
Total Liabilities	3,532.78
Equity	
1999 · Opening Balance Equity	148,712.44
3900 · Retained Earnings	-151,025.89
Net Income	1,471.10
Total Equity	-842.35
TOTAL LIABILITIES & EQUITY	2,690.43

11:18 AM
09/02/14
Accrual Basis

St. Mary's Savings Acct. (Bldg. Fund)
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
Savings Acct.- Union Bank	892.23
Total Checking/Savings	<u>892.23</u>
Total Current Assets	<u>892.23</u>
TOTAL ASSETS	<u><u>892.23</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
TRANS. to Gen. Fund Acct.	-12,771.75
Total Other Current Liabilities	<u>-12,771.75</u>
Total Current Liabilities	<u>-12,771.75</u>
Total Liabilities	<u>-12,771.75</u>
Equity	
Opening Balance Equity	6,268.83
Retained Earnings	6,985.12
Net Income	410.03
Total Equity	<u>13,663.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>892.23</u></u>

11:23 AM
09/02/14
Accrual Basis

St. Mary's Youth Programs
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
St. Mary's youth Programs	717.50
Total Checking/Savings	<u>717.50</u>
Total Current Assets	<u>717.50</u>
TOTAL ASSETS	<u><u>717.50</u></u>
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	805.85
Net Income	-88.35
Total Equity	<u>717.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>717.50</u></u>

11:34 AM
09/02/14
Accrual Basis

Legal Defense Fund for St. Mary's Church Balance Sheet As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
St. Mary's Legal Defense Fund	664.11
Total Checking/Savings	<u>664.11</u>
Total Current Assets	<u>664.11</u>
TOTAL ASSETS	<u>664.11</u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	2,750.00
Unrestricted Net Assets	<u>-2,085.89</u>
Total Equity	<u>664.11</u>
TOTAL LIABILITIES & EQUITY	<u>664.11</u>

1:36 PM
09/15/14
Accrual Basis

St. Mary's Church (Fundraisers Acct.) Balance Sheet As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 St. Mary's Church Fundrais	3,377.00
Total Checking/Savings	<u>3,377.00</u>
Total Current Assets	<u>3,377.00</u>
TOTAL ASSETS	<u>3,377.00</u>
LIABILITIES & EQUITY	
Equity	
Net Income	3,377.00
Total Equity	<u>3,377.00</u>
TOTAL LIABILITIES & EQUITY	<u>3,377.00</u> *

* Candle Fundraiser = \$ 312⁰⁰

* Cruise Fundraiser = \$ 3,025⁰⁰

* DHC Fundraiser = \$ 40⁰⁰

\$ 3,377⁰⁰

12:06 PM
09/02/14
Accrual Basis

St. Mary's Church DHC Checking Acct.
Balance Sheet
As of August 31, 2014

	Aug 31, 14
ASSETS	
Current Assets	
Checking/Savings	
Union Bank DHC Checking Acct.	206.99
Total Checking/Savings	206.99
Total Current Assets	206.99
TOTAL ASSETS	<u>206.99</u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	12.31
Unrestricted Net Assets	129.15
Net Income	65.53
Total Equity	206.99
TOTAL LIABILITIES & EQUITY	<u>206.99</u>

Month-by-Month Giving Analysis

For the dates between 1/1/2013 and 8/31/2013

Saint Mary's Anglican Church--559-255-4883

2013

MONTH-BY-MONTH ANALYSIS

	January	February	March	April	May	June
Pledge Offerings	8,729.00	4,620.00	8,768.00	4,750.00	6,552.00	7,295.00
Plate Offerings	44.00	25.00	24.00	44.00	6.00	16.50
Member Offerings	1,460.00	3,335.00	1,275.00	1,095.00	1,399.00	3,550.00
Votive Candle Offeri	20.00	46.25	61.50	39.00	20.00	20.00
Flower Offerings	150.00		475.00	305.00	85.00	145.00
Gifts & Other Income		730.00	95.00		50.00	
AA Group Rent	100.00	100.00	100.00	100.00	100.00	100.00
Legal Defense Fund					1,000.00	1,850.00
Rector's Discretionar	50.00					
Deacon's Discretion	50.00					
Adult Christian Educ						
Frontiers (Bernardi)	50.00				50.00	
Global Teams (Buns	100.00	70.00	190.00	50.00	100.00	50.00
Rector's Retirement	50.00	50.00	50.00	50.00	50.00	50.00
Building Fund Contri	110.00	50.00	300.00		100.00	
Food Pantry/Hope S	10.00	10.00	10.00	10.00	110.00	10.00
St. Mary's DHC Don			20.00			
Camp San Joaquin	100.00		100.00		100.00	
Monthly Total:	11,023.00	9,036.25	11,468.50	6,443.00	9,722.00	13,086.50

	July	August	September	October	November	December
Pledge Offerings	5,505.00	4,785.00				
Plate Offerings	23.00	76.00				
Member Offerings	798.00	1,137.00				
Votive Candle Offeri	20.00	32.50				
Flower Offerings	195.00	100.00				
Gifts & Other Incom						
AA Group Rent	100.00	100.00				
Legal Defense Fund	1,983.00	3,338.00				
Rector's Discretiona						
Deacon's Discretion						
Adult Christian Edu		122.00				
Frontiers (Bernardi)	50.00					
Global Teams (Bun	100.00	50.00				
Rector's Retirement	50.00	50.00				
Building Fund Contr	100.00					
Food Pantry/Hope	110.00	10.00				
St. Mary's DHC Don		35.00				
Camp San Joaquin	100.00					
Monthly Total:	9,134.00	9,835.50				

Month-by-Month Giving Analysis

For the dates between 1/1/2014 and 8/31/2014

Saint Mary's Anglican Church--559-255-4883

2014

MONTH-BY-MONTH ANALYSIS

	January	February	March	April	May	June
Pledge Offerings	7,362.00	13,785.00	10,205.00	5,702.00	8,363.00	9,169.00
Plate Offerings	33.96	115.67	115.00	163.00	82.00	114.00
Member Offerings	540.00	300.00	940.00	2,550.00	620.00	490.00
Votive Candle Offeri		29.80		25.50		15.00
Flower Offerings	140.00	290.00	75.00	330.00	195.00	150.00
Gifts & Other Income	49.00		225.00			
AA Group Rent	100.00	100.00	100.00	100.00	100.00	100.00
Legal Defense Fund						
Advertising						
Repairs & Maintenanc				220.00		
Rector's Discretionar		30.00				
Deacon's Discretion		30.00				
Adult Christian Educ						
Frontiers (Bernardi)		50.00			50.00	50.00
Global Teams (Buns	50.00	75.00	75.00	50.00	100.00	100.00
Rector's Retirement	50.00	50.00	50.00	50.00	550.00	900.00
Building Fund Contri		100.00			100.00	100.00
Food Pantry/Hope S	10.00	50.00			50.00	150.00
Camp San Joaquin		50.00			50.00	50.00
Monthly Total:	8,334.96	15,055.47	11,785.00	9,190.50	10,260.00	11,388.00

	July	August	September	October	November	December
Pledge Offerings	4,876.00	8,945.00				
Plate Offerings	121.00	237.00				
Member Offerings	645.00	450.00				
Votive Candle Offeri		14.25				
Flower Offerings	135.00	295.00				
Gifts & Other Incom						
AA Group Rent	100.00	100.00				
Legal Defense Fund		50.00				
Advertising	68.19					
Repairs & Maintena		420.00				
Rector's Discretiona						
Deacon's Discretion						
Adult Christian Edu		100.00				
Frontiers (Bernardi)	230.00	100.00				
Global Teams (Bun	50.00					
Rector's Retirement	150.00	250.00				
Building Fund Contr		100.00				
Food Pantry/Hope		100.00				
Camp San Joaquin		100.00				
Monthly Total:	6,375.19	11,261.25				

2013

Contribution Summary

For the dates between 1/1/2013 and 8/31/2013
Saint Mary's Anglican Church--559-255-4883

Pledge Offerings	51,004.00
Plate Offerings	258.50
Member Offerings	14,049.00
Votive Candle Offerings	259.25
Flower Offerings	1,455.00
Gifts & Other Income	875.00
AA Group Rent	800.00
Legal Defense Fund Donation •	8,171.00 •
Rector's Discretionary Fund	50.00
Deacon's Discretionary Fund	50.00
Adult Christian Education	122.00
Frontiers (Bernardi)	150.00
Global Teams (Bunsy)	710.00
Rector's Retirement Donation	400.00
Building Fund Contributions	660.00
Food Pantry/Hope Sanger	280.00
St. Mary's DHC Donations	55.00
Camp San Joaquin Donations	400.00
Grand Total of Receipts:	79,748.75

2014

Contribution Summary

For the dates between 1/1/2014 and 8/31/2014
Saint Mary's Anglican Church--559-255-4883

Pledge Offerings	68,407.00
Plate Offerings	981.63
Member Offerings	6,535.00
Votive Candle Offerings	84.55
Flower Offerings	1,610.00
Gifts & Other Income	274.00
AA Group Rent	800.00
Legal Defense Fund Donation	50.00
Advertising	68.19
Repairs & Maintenance	640.00
Rector's Discretionary Fund	30.00
Deacon's Discretionary Fund	30.00
Adult Christian Education	100.00
Frontiers (Bernardi)	480.00
Global Teams (Bunsy)	500.00
Rector's Retirement Donation •	2,050.00 •
Building Fund Contributions	400.00
Food Pantry/Hope Sanger	360.00
Camp San Joaquin Donations	250.00
Grand Total of Receipts:	83,650.37

Aug 29, 2014
18351 Ghost Town St.
Tehachapi, CA 93561

Saint Mary's Anglican Church
6175 E. Kings Canyon Rd Fresno, California 93727

Attention: The Rev Michael Sclafani

Ref: 2013 Audit

As a result of your Audit I made a number of Comments and Recommendations, which are included as part of the Audit. For your convenience these are reproduced below.

The Bishop has requested that your Bishop's Committee/Vestry review the entire audit, and provide specific answers as to how you will address/correct the issues contained in the Comments and Recommendations section of the audit. You are also requested to complete the attached Certification form.

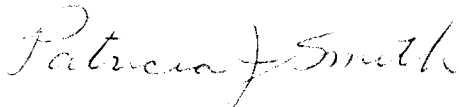
Please provide these answers and completed certification in a letter to the Bishop's office no later than 60 days from receipt of this notice. A copy of the letter is to be forwarded to me.

Comments and Recommendations

1. It would be a help if the pass-through money was shown as two figures: monies received and monies sent. This could be a separate non operating funds section of the P&L.
2. The reason for the wrong definition of an Asset and Liability should be researched and the data base corrected.

If you have any questions, please do not hesitate to call me.

Yours in Christ,



PATRICIA J. SMITH
661-822-8106

Atch: Vestry/Bishop's Committee Certification



Saint Mary's Anglican Church
6175 E. Kings Canyon Road
Fresno, CA 93727
www.StMarysFresno.com

1

Vestry/Bishop's Committee Certification

The complete audit and all of its attachments and findings was reviewed at the Vestry/Bishop's Committee meeting on _____.

Answers were provided to the Conclusions and Recommendations by _____.

These answers were reviewed by the Vestry/Bishop's Committee on _____.

(Note: Be sure that the minutes of the above meetings reflect the fact that these documents were reviewed. A copy of the documents should be included with the official minutes for each meeting.)

Senior Warden/Bishop's Warden Date

9/18/14

Clerk/Secretary of the Vestry/Bishop's Committee Date

9/18/14

THE DIOCESE OF SAN JOAQUIN

4159 E. DAKOTA AVE
FRESNO, CA 93726

Invoice

DATE	INVOICE #
8/27/2014	18359

BILL TO
ST. MARY'S PARISH 6175 E. Kings Canyon Fresno, CA 93727

TERMS
Due Upon Receipt

ITEM	DESCRIPTION	QTY	AMOUNT
Internal Audi	Internal audit of Church--2013 Annual Audit		162.00
Internal Audi	Internal audit of Church---expenses		298.70
Total			\$460.70

Payments/Credits	\$0.00	Balance Due	\$460.70
------------------	--------	-------------	----------