

Intro – The By-Laws are a draft. We used the model provided by the Diocese and turned on the “track changes”(as they require) to show what St. David’s changes to the model are. We left the footnotes that the Diocese included in the document so you could see their explanations. Those will be removed, once we finalize a St. David’s document. We deferred to their document when they added or clarified issues that were not really addressed in our previous by-laws. Below is the list of issues or changes that the Vestry needs to address/decide because they are different or unique to our proposed by-laws, based on differences or selections made to the document.

Changes to be discussed in Vestry to BY-laws

1. I believe based on the Articles of Incorporation, the name used in the document/model is St. David’s Episcopal Parish. I do not know whether the name we currently use “St. David’s Episcopal Church and Preschool” has some legal standing that conflicts with.
2. Section 3.5 Annual Meeting -requires us to set a normal time, allowing for it to be changed with proper notice to the congregation. Selected: 4th Sunday in January at 11:00 AM.
3. Section 3.8 Quorum for Annual Meeting - replaced St. David’s “50 members” with the Diocese language of “Twenty percent (20%) of the average Sunday attendance, averaged over the six months prior to the meeting, but not fewer than twice the number of members of the Vestry including the Rector and Wardens, shall constitute a quorum for the transaction of business at the meeting.”
4. Section 3.15 Extraordinary Circumstances - The Model added a paragraph allowing the Bishop to modify everyone’s by-laws temporarily to allow for unusual electronic means of operation temporarily.
5. Section 3.14 Conduct of Meetings – the model does not require the use of Robert’s Rules of Order or any set protocol other than the ruling of the Chair. They comment on this in a footnote. St. David’s previous By-laws identify Robert’s Rules or Order as the protocol. We drafted the following permissive language if the Vestry wishes to have some compromise: “The Vestry may elect to conduct meetings in accordance with Robert’s Rules of Order as long as the process is fair and ensures all voices may be heard.”
6. Section 5.2 Eligibility for Election to Vestry – Clarified that the legal requirement for voting members is 18 not 16. Inserted the following St. David’s language into the Model language that adds some additional specificity. “Vestry members shall be 18 years of age, regularly attend religious services of the Parish, is a regular contributor of record and who for the previous 60 days shall have been registered in the congregation as a baptized person or

communicant member. “

7. Section 5.3 a Number of Vestry Members – “shall be not fewer than nine(9)”. The footnote says the number is flexible, but the model text says 11-14. So it is not clear what flexible means to the Diocese.
8. Section 5.3 B – Election and Terms – clarified the Model language to match St. David’s protocol specifically. At each annual meeting of members, the Vestry members whose terms have expired shall be elected and any additional vacated positions that have not yet expired.

Clarified the following sentence as it was unclear what the Model meant. A person elected to the Vestry to fill an unexpired term shall be eligible for immediate reelection to the Vestry. No person shall be eligible to serve more than six consecutive years on the Vestry.

9. Section 5.3 C – Terms of Officers – The Model says a maximum of 3 years. This is very restrictive. Our current by-laws seem to say not more than is required of Vestry members which we interpreted to be 6 years. In addition, the last clause regarding serving until their successors are elected is part of our current by-laws, so inserted it here so it was all in one place.
“The terms of office of all officers shall be one year. No officer shall serve more than six consecutive years in the office to which they have been elected or appointed.”
After any person has served as an Officer (other than the Rector) for six (6) years , one year shall elapse before he or she shall be eligible for election or appointment to the same office in which he or she has been serving.
The Vestry shall annually elect a Clerk and a Treasurer, who may or may not be members of the Vestry, and who shall serve until their successors are elected.
10. Section 5.7 Regular Meetings (of Vestry) - Model requires us to designate a regular time and week so as not to have to give notice. It can be changed with proper notice. The Model did not deal with Closed Sessions, so we added the language currently in St. David’s by-laws.
“ Regular meetings of the Vestry shall be held monthly, on the day and time selected by the Vestry at the first meeting of the Vestry each year **for: without call or notice on the third Tuesday of each month at 7:00 p.m.**
“Except when the Vestry declares itself to be in closed session all meetings of the Vestry shall be open to members of the parish. The Vestry may hold discussion in closed session for confidential matters, usually personnel, real estate, or litigation issues. Only Vestry members are allowed to attend a closed session unless others are invited and confirmed by a vote of the Vestry. A Vestry member must make a motion in open session, to move into a closed session, indicating the general reason for the closed session. The motion must pass by a vote of the majority of the Vestry members present. The motion must be recorded in minutes, referencing the business to be discussed in closed session. If the Vestry is discussing Rector or Priest-in-Charge personnel issues, the Vestry may request that the rector or the Priest-in-Charge not be present. Once in closed session, the Vestry shall discuss only the

business that directly relates to the reason given for the closed session. Final action, if any, must be taken in open session and recorded in the minutes accordingly.”

11. Section 5.8 Special Meetings (of Vestry) – The Model calls for 3 Vestry members to be able to call a special meeting, but given our Vestry size of 9, we thought 2 was a more appropriate number. “Special meetings of the Vestry may be called at any time by the Rector, either Warden, or any two(2) members of the Vestry.”
12. Article 6 Section 6.1 Creation of and limitation of committees. St. David’s previous by-laws do not really address the creation, functioning or authority of committees. The gist of this Model is the doing of this but it contains the ability of the Vestry to delegate some decision-making authority to committees. We made the following recommended changes to the Model trying to blend St. David practice and adopt some structure for committees.

“The Vestry may appoint one or more committees, each consisting of at least one or more Vestry members, and delegate to such committees day to day operational matters falling under the approved budget of the parish with the consent of the Rector or Priest-in-Charge or their designee. Those activities may not include the following: Vestry responsibilities.”

13. Section 8.5. SALES AND INDEBTEDNESS. This is part of the Model. Just bringing it to your attention. Not addressed directly in our previous by-laws

No indebtedness (except ordinary amounts due on open account for goods and services in the ordinary course of the corporation’s business or as included in any budget or programs approved by the Vestry) or any sale or conveyance of property of the corporation involving an amount in excess of \$5,000²⁰ or any encumbrance of property of the corporation, shall be incurred, made or entered into or be valid or binding against this corporation unless each and all of the following proceedings are regularly had and taken:

Introduction

Standing Committee President email: scpresident@edsd.org

These Model Bylaws, in addition to being canonically required documentation, are intended to bring clarity to the fundamentals of a legal organization, as well as ensure consistency across the ESDS. Each congregation has the responsibility of updating their bylaws regularly. Additionally, congregations seeking other actions through the Standing Committee, Executive Council, Property or Finance Committee, and/or the Bishop's office, may require a bylaw update.

The Standing Committee (SC) is responsible for monitoring diocesan conformity across congregational bylaws and any modifications must have the approval of the SC, as well as acceptance by the Vestry (V) or Bishop Committee's (BC) before being deemed legal.

Note that no bylaw may contradict diocesan or national church canons, and no diocesan canon may contradict federal or state law. Furthermore, any deviation from the Model Bylaws places the congregation at legal risk.

How to update your Bylaws:

- Indicate your intent to update to SC President
- Download the Model Bylaws document from the ESDS website
 - o **Turn on "Track Changes" before making changes**
 - o You will note that places requiring the particular information of your congregation are in red
- Plan for a process lasting three to six months, including:
 1. V or BC appoints a person or team to lead the process
 2. In the Model Bylaw document, indicate any unique bylaws from your existing bylaws that may be appropriate to carry over
 - Be prepared to explain the history of the exception and how it is utilized today
 3. Obtain V or BC acceptance of the draft bylaws
 4. Request that your proposed bylaw document be reviewed by the SC (meetings are on the 3rd Tuesday of each month)
 - Then forward to SC:
 - o A copy of proposed bylaws (with track changes turned on)
 - o Original parish bylaws
 - The SC will have a diocesan Chancellor review
 5. After the SC meeting, recommended and/or required changes will be conveyed to your team
 - This may be an iterative process over a few months
 6. Bylaw team makes required changes and considers recommendations
 7. Obtain V or BC acceptance of the revised bylaws
 8. Request that your revised bylaw document be reviewed by the SC
 - Forward to SC:
 - o A copy of proposed bylaws (with track changes turned on)
 - o Original parish bylaws
 9. Upon SC's final approval:
 - V or B officially votes to adopt the proposed new bylaws
 - A clean version of adopted bylaws, with the V or BC adoption date noted on the cover page, is submitted to the SC president and Bishop's assistant for filing

10. Submit new bylaws at your next annual meeting (or special meeting of the congregation) for adoption as a congregation

- Again, a clean version of adopted bylaws, this time with the congregational adoption date noted on the cover page, is submitted to the SC president and Bishop's assistant for filing
- Meeting minutes of said meeting are also required

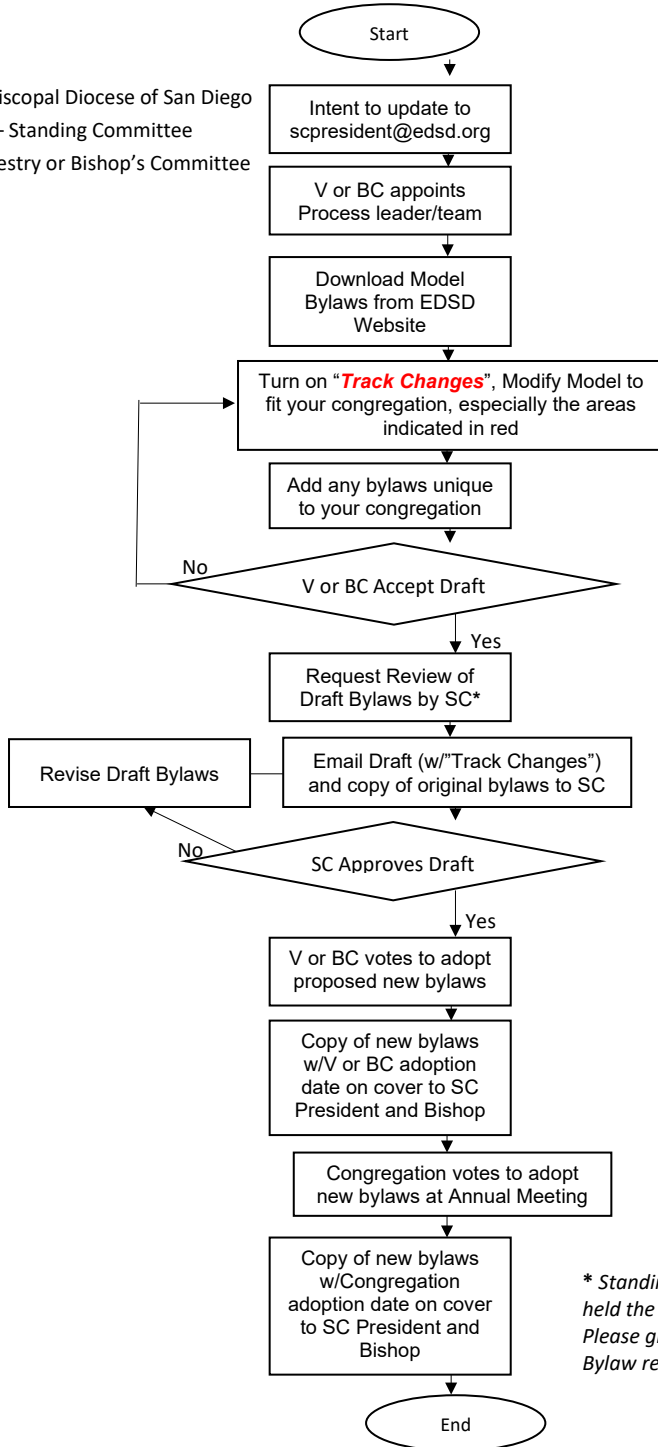
- Bylaws become legal once they are approved by the SC, the congregation, and submitted to the Diocese with appropriate meeting minutes attached.
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LEGEND:

EDSD – Episcopal Diocese of San Diego

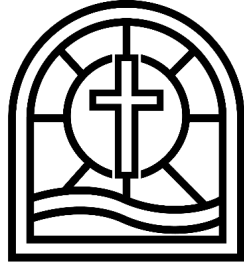
SC – Standing Committee

V or BC – Vestry or Bishop’s Committee



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** Standing Committee Meetings are held the 3rd Tuesday of each month. Please give two weeks notice for your Bylaw review.*



EDSD

COURAGEOUS LOVE

[Insert name of Parish = found in Articles of Incorporation]¹

***Your amended bylaws will need to be approved by the Standing Committee. As you adapt these for your congregation's use, please turn on "Track Changes" so the committee is able to note your changes.**

² Model Bylaws 2021

¹ Red sections of this document indicate decisions to be made.

² If you are amending existing Bylaws, your title will either be "Amended Bylaws" (for a document only changing one or more sections) or "Amended Restated Bylaws" (for a document that is intended to completely take the place of the existing Bylaws).

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³BYLAWS OF
⁴The Rector, Wardens and Vestry(men)* of
St. St. David's Episcopal Church and Preschool,
California 2023

Pursuant to the provisions of the Nonprofit Corporation Law of California and the provisions of the Articles of Incorporation which have been duly filed with the Secretary of State of the State of California on ⁵5/27/1975, the following are adopted as the Amended Restated Bylaws of the above-named corporation. All bylaws and regulations heretofore adopted by this corporation shall be superseded upon the effective date of these Restated Bylaws.

ARTICLE 1. CORPORATION PART OF EPISCOPAL CHURCH

The name of this ecclesiastical entity is "The Rector, Wardens and Vestry of ~~Saint David's~~
~~David's~~ Episcopal Parish in ~~San Diego~~San Diego, California" (sometimes referred to as the
"Parish"). To further its mission and ministry, the parish was incorporated in ~~San Diego~~San Diego
as a California nonprofit religious corporation (sometimes referred to as the "Corporation").
These bylaws are adopted to serve as the bylaws for the Parish and the Corporation.

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The purpose of the Parish (as an ecclesiastical entity) and the Corporation (as a nonprofit religious corporation) is religious worship in the City of San Diego, State of California, according to the Constitution and Canons of The Episcopal Church and the Constitution and Canons of The Episcopal Diocese of San Diego. The Parish is an integral unit and a subordinate body of The Episcopal Church and is in communion with The Episcopal Diocese of San Diego. The Parish organized the Corporation for its convenience to serve as a subordinate auxiliary to the Parish for the purpose of holding the property of the Parish, assisting in the management of the Parish's temporalities, and supporting the mission and ministry of The Episcopal Church, The Episcopal Diocese of San Diego, and the Parish.

The Constitution and Canons of The Episcopal Church (sometimes known as The Protestant Episcopal Church in the United States of America) and the Constitution and Canons of The Episcopal Diocese of San Diego of said Church, as either may be amended from time to time, are hereby incorporated into and constitute a part of these Bylaws of ~~Saint~~Saint David's Parish; and in case of any conflict between any provision or provisions of said Constitutions and Canons and these Bylaws, then the provision of said Constitutions and Canons shall prevail over and in all respects supersede and to that extent effect the repeal of these Bylaws to fully obviate such conflict. If a Diocese or Missionary District of the Episcopal Church other than The Episcopal Diocese of San Diego shall hereafter have jurisdiction over the territory wherein ~~Saint David's~~St. David's Parish is located, or shall otherwise have jurisdiction under the authority of The Episcopal Church over the Parish or the Corporation, then all references in these Bylaws to The Episcopal Diocese of San Diego shall apply to such other Diocese or Missionary District with like force and effect.

³See Footnote 2 on cover page for proper name of this document.

⁴Be certain to use the **exact** name of your corporation, as it appears on your Articles of Incorporation. The date below the title is the year in which this particular version of your Bylaws was adopted by the Vestry and congregation.

⁵This date appears on the first page of your original Articles of Incorporation which were filed with the Secretary of State.

ARTICLE 2. OFFICE

⁶The corporation's principal office is fixed and located at 5050 Milton St., San Diego, California. The principal office may be changed to another location within the Diocese by a resolution duly adopted by the Vestry (as defined elsewhere herein).

ARTICLE 3. MEMBERS

Section 3.1. QUALIFICATIONS. The qualifications of members and the terms of admission to membership in this corporation are those which are prescribed by the ⁷Diocesan Canons for electors entitled to vote for members of the Vestry.

Nothing in this Section 3.1 shall be construed as limiting the right of the Corporation to refer to persons associated with it as "members" even though such persons are not members as defined above, and no such reference shall constitute anyone a member, within the meaning of Section 5056 of the California Corporation Code or the foregoing provisions of this Section 3.1, unless such person shall have qualified for membership as set forth above.

Section 3.2. VOTING RIGHTS. Each member shall be entitled to one vote on each matter submitted to a vote of the members, including the election of members of the Vestry.

Section 3.3. TRANSFER OF MEMBERSHIP. No member may transfer a membership or any right arising therefrom.⁸

Section 3.4. PLACE OF MEETINGS. All meetings of the members of this corporation shall be held in the sanctuary of the Parish, or such other place as designated by the Vestry.

Section 3.5. ANNUAL MEETINGS. The annual meeting of the members prescribed by the Diocesan Canons, commonly referred to as the annual meeting of the Parish, shall be held on the **fourth** Sunday in **January** of each year, at 11:00 ~~a~~**p.m.**, or at such other convenient time as designated by the Vestry.

Section 3.6. CALL OF SPECIAL MEETINGS. A special meeting of members may be called at any time by the Rector, or by the Vestry.

Section 3.7. NOTICE OF ANNUAL OR SPECIAL MEETINGS. Reasonable notice of each annual or special meeting shall be given to members, not fewer than ten (10) nor more than forty-five (45) days before the date of the meeting. Notice shall be given by public announcement at all regularly scheduled services during the two weeks preceding the date of the meeting, and in writing. Written notice shall be deemed to include electronic notice delivered to the members, even if not all members have elected to receive electronic notice. Notice of any such meeting shall include the date, time and place of the

⁶ If you have more than one location (for example, a store front sanctuary and an office someplace else) this should be the primary office where you receive your mail and keep your records.

⁷ i.e., EDSO Title II, Canon 5.00

⁸ This provision does not refer to a letter of transfer from one congregation to another. Some clergy issue those letters and some do not. This provision is a state law concept meaning that your membership has no separate asset value, such as a membership in a partnership.

meeting, and the purpose or purposes of the meeting, and no other business may be conducted at that meeting.

Section 3.8. ⁹QUORUM. **Twenty percent (20%)** of the average Sunday attendance, averaged over the six months prior to the meeting, but not fewer than twice the number of members of the Vestry including the Rector and Wardens, shall constitute a quorum for the transaction of business at the meeting. The affirmative vote of a majority of the members present at the meeting, at which a quorum is present, entitled to vote and voting, shall be the act of the members.

Section 3.9. VOTING. Elections shall be by ballot, either paper or electronic. In any election of Vestry members, the candidates receiving the highest number of votes are elected. Each member shall have one vote for each vacancy to be filled, but a member may not cumulate votes for the election of Vestry members. On all other matters, votes may be taken orally or by show of hands, unless at least **ten (10)** members call for a written ballot by notifying the presiding officer before the vote is taken.

Section 3.10. RECTOR A MEMBER AND PRESIDING OFFICER. The Rector of the Parish, by virtue of being Rector, shall, while Rector, be a member of this corporation with right to vote, and shall preside at all meetings of the Parish and of the Vestry. Pursuant to Title I, Canon 14.3 of the Canons of The Episcopal Church, the Rector may designate another member of the Vestry to preside in his or her place. In the absence of the Rector, the Senior Warden (also known as the Rector's Warden) shall preside at any such meeting, or if the Senior Warden is not present, the Junior Warden (also known as the People's Warden) shall preside. If neither the Rector nor a Warden is present, but a quorum of members is present, the members shall elect one of their members as presiding officer.

Section 3.11. RECORD DATE. ¹⁰The record date for determining the members entitled to notice of, and to vote at, any meeting of members shall be the date specified by the Vestry, which date shall be not less than five (5), nor more than forty-five (45) days before the meeting. If not so designated by the Vestry, then the record date shall be at the close of business on the business day which is five (5) days before the day on which notice is given.

Section 3.12. PROXIES AND ABSENTEE BALLOTS. Voting rights may *not* be exercised by proxies or through absentee ballots.

Section 3.13. INSPECTORS OF ELECTION. Before any meeting of members, the Vestry may appoint three inspectors of election to act at such meeting and any adjournment thereof. The duties of such inspectors shall be those prescribed by Section 5615(b) of the California Nonprofit Public Benefit Corporation Law.

⁹The quorum provision is intended to ensure you have enough people present to conduct business. There is flexibility in what you choose to require. Look at your Average Sunday Attendance (ASA) for the last six months and consider whether ten percent (for example) seems like an appropriate number to be sure the congregation is adequately represented. This model calls for a percentage of ASA but not fewer than twice the number of members of the Vestry, including the Rector and Wardens.

¹⁰This provision is required by California law.

Section 3.14. ¹¹CONDUCT OF MEETING. The chair of meetings of members shall conduct each such meeting in an orderly and fair manner, but shall not be obligated to follow any technical, formal or parliamentary rules or principles of procedure. The chair's rulings on procedural matters shall be conclusive unless at the time of a ruling a request for a vote is made to the members present and entitled to vote, in which case the decision of a majority of such members shall be conclusive and binding. The Vestry may elect to conduct meetings in accordance with Robert's Rules of Order as long as the process is fair and ensures all voices may be heard.

Section 3.15. EXTRAORDINARY CIRCUMSTANCES. When the Bishop and the Diocesan Executive Council promulgate a Declaration of Extraordinary Circumstances as that term is defined in Title V, Canon 1.10.1 of the Canons of the Diocese, the Vestry, with the Consent of the Rector, may implement temporary modifications to these Bylaws. Those modifications may include allowing an annual meeting to be held virtually (rather than in person), and modifications to the methods of voting on Parish business and the election of members of the Vestry, officers and delegates. Such provisions shall be enumerated and included in the Minutes of the Vestry meeting at which they were adopted. Those provisions shall be limited to:

1. Permitting attendance, and establishing a quorum, through on-line streaming, Zoom or other means, i.e. creating a procedure for attendance that is not in-person.
2. Permitting voting on-line, via Zoom, app or other means, but still not including proxy voting.

ARTICLE 4. ELECTION OF DELEGATES TO CONVENTION

Each year by April 1, the number of allowable lay delegates and lay alternates to Diocesan Convention shall be elected by the members, preferably at the annual meeting of members, or at a meeting called for that purpose. Delegates shall be elected in the same manner as is provided for in these Bylaws for the election of Vestry. Alternates shall be called upon to serve in the order of their election. Delegates shall serve for a period of one year, and shall serve as delegates for any Diocesan Conventions occurring during that period.

ARTICLE 5. BOARD OF DIRECTORS; VESTRY

Section 5.1. BOARD OF DIRECTORS KNOWN AS VESTRY. The Vestry of this corporation shall be known as, and shall constitute, the Board of Directors. The Rector is and the Wardens shall be members of the Vestry and are entitled to vote.

Section 5.2. ELIGIBILITY FOR ELECTION TO VESTRY. Eligibility for election to the Vestry is governed by the Diocesan Canons. Vestry members shall be 18 years of age, regularly attend religious services of the Parish, is a regular contributor of record and who for the previous 60 days shall have been registered in the congregation as a baptized person or communicant member. Besides the eligible persons elected to the Vestry, one youth representative to the Vestry, ¹²aged not less than sixteen (16) nor more than (18) years, may be elected by the Vestry to a one-year term and shall have seat and voice but no vote. No member of the Vestry shall be a family member of the first degree (i.e., parent, child, spouse) of any other member of the

¹¹ It is not uncommon to provide that the meetings will be held and conducted in accordance with Robert's Rules

of Order, as modified by the Rules of Order of the Canons of the Diocese. But care must be taken to ensure a process and is fair and one in which all voices may be heard.

¹²The rationale behind the age limits is that persons under the age of 18 do not have the legal capacity to vote on matters that would bind the corporation, such as a contract or lease.

Vestry, nor shall they be a family member of the first degree of any member of the staff of the Parish nor shall they be a member of the staff.

Section 5.3. ORGANIZATION OF THE VESTRY.

(a) Number of Members¹³. The number of members of the Vestry, including therein the Rector and the Wardens, shall be not fewer than ~~nine(9) eleven (11) nor more than fourteen (14)~~. The Rector shall be a member of the Vestry for so long as the Rector is serving as Rector. The Junior Warden shall be elected from and by the Vestry. The Senior Warden shall be appointed by the Rector from the Vestry. A clerk and a Treasurer shall be chosen in accordance with the Diocesan Canons.¹⁴

(b) Election and Terms. At each annual meeting of members, ~~three a number of~~ Vestry members ~~whose terms have expired~~ shall be elected ~~equal to the number of Vestry members whose terms shall have expired at the time of such meeting and any additional vacated positions that have not yet expired~~. After a Vestry member has served two full terms (a full term is three years), one year shall elapse before he or she shall be eligible for reelection to the Vestry, it being understood that the period between the annual meeting at which a term shall have expired and the next annual meeting of the members constitutes one year even if it is not 365 days. A person elected to the Vestry to fill an unexpired term shall be eligible for immediate reelection to the Vestry ~~unless the unexpired term included more than two years; provided, however, that N~~ no person shall be eligible to serve more than six consecutive years on the Vestry.

(c) Terms of Officers. The terms of office of all officers shall be one year. No officer shall serve more than ~~sixthree~~ consecutive years in the office to which they have been elected or appointed. After any person has served as an Officer (other than the Rector) for ~~six (6) years three consecutive years~~, one year shall elapse before he or she shall be eligible for election or appointment ~~to a different office or~~ to the same office in which he or she has been serving. ~~The Vestry shall annually elect a Clerk and a Treasurer, who may or may not be members of the Vestry, and who shall serve until their successors are elected.~~

Section 5.4. POWERS AND DUTIES OF VESTRY. Subject to any limitations of the Articles of Incorporation and Bylaws of this corporation, to the canonical rights of the Bishop of this Diocese and of the Rector and to the California Nonprofit Corporation Law as to actions to be authorized or approved by the members, the powers of this corporation shall be exercised by or under the direction of, and the temporal business and affairs of this corporation shall be controlled by, the Vestry.

Section 5.5. VACANCIES.

(a) Filling Vacancies. Vacancies in the Vestry, except those existing because of removal of a member of the Vestry by the members of this parish and except a vacancy in the Rectorate, may be filled by a majority of the remaining members of the Vestry, although less than a quorum, or by a sole remaining member of the Vestry, and each member of the Vestry so elected shall hold office until the expiration of the term of the replaced member of the Vestry and until a successor has been elected and qualified.

(b) Cause of Vacancy. A vacancy or vacancies in the Vestry shall be deemed to exist in case of the death, resignation or removal of any member of the Vestry, or if the authorized number of members

¹³This number is flexible. It is wise to provide for a range, but the ultimate number should be odd, to avoid the

possibility of tied votes.
¹⁴ ESDS Title II, Canon 5.05

of the Vestry is increased, or if the members of the Parish fail to elect the full authorized number of members of the Vestry, or if a member of the Vestry shall miss three or more meetings in any twelve-month period, without excuse, and in accordance with Diocesan Canons. The members of the Vestry may declare vacant the office of a member of the Vestry who has been declared of unsound mind by a final order of court, or has been convicted of a felony.

(c) Filling Vacancy by Parish. ¹⁵The members of the Parish may elect a member or members of the Vestry to fill any vacancy or vacancies not filled by the Vestry within four months of the effective date of the vacancy or vacancies.

(d) Reduction in Authorized Number Does Not Cause Removal. No reduction of the authorized number of members of the Vestry shall have the effect of removing any member of the Vestry prior to the expiration of that member's term of office. The Vestry may not increase or decrease the authorized number of members of the Vestry more than once each year, and may only do so within three months prior to the Annual Meeting of Members.

Section 5.6. PLACE OF MEETING. Regular or special meetings of the Vestry shall be held at any place designated by the Vestry. Absence such designation, regular meetings shall be held at the principal office of the corporation.

Section 5.7. REGULAR MEETINGS. ¹⁶ Regular meetings of the Vestry shall be held monthly, on the day and time selected by the Vestry at the first meeting of the Vestry each year [or: without call or notice on the third Tuesday of each month at 7:00 p.m. See footnote 15 below] Except when the Vestry declares itself to be in closed session all meetings of the Vestry shall be open to members of the parish. The Vestry may hold discussion in closed session for confidential matters, usually personnel, real estate, or litigation issues. Only Vestry members are allowed to attend a closed session unless others are invited and confirmed by a vote of the Vestry. A Vestry member must make a motion in open session, to move into a closed session, indicating the general reason for the closed session. The motion must pass by a vote of the majority of the Vestry members present. The motion must be recorded in minutes, referencing the business to be discussed in closed session. If the Vestry is discussin Rector or Priest-in-Charge personnel issues, the Vestry may request that the rector or the Priest-in-Charge not be present. Once in closed session, the Vestry shall discuss only the business that directly relates to the reason given for the closed session. Final action, if any, must be taken in open session and recorded in the minutes accordingly.

Section 5.8. SPECIAL MEETINGS. Special meetings of the Vestry may be called at any time by the Rector, either Warden, or any ~~two(2)~~three (3) members of the Vestry.

Special meetings of the Vestry shall be held upon four (4) days' notice by first-class mail or 48 hours' notice given personally or by telephone, facsimile, e-mail, or similar means of communication. Any such notice shall be addressed or delivered to each member of the Vestry at such address as shown upon the records of the corporation or as may have been given to the corporation by the member for purposes of notice.

Section 5.9. QUORUM. ¹⁷ A majority of the authorized number of members of the Vestry constitutes a quorum of the Vestry for the transaction of business; provided, however, that such number must include the Rector or at least one of the Wardens unless there are no Rector or Wardens.

A meeting at which a quorum is initially present may continue to transact business

notwithstanding the withdrawal of members of the Vestry, if any action is approved by at least a majority of the required quorum for such meeting.

¹⁵ This provision permits the congregation to fill a vacancy if the Vestry has failed or refused to act.

¹⁶ If you designate this date and time in the Bylaws, it means you could hold a meeting at that date and time without giving prior notice. Best practices, however, call for prior notice to always be given.

¹⁷ For example, if your number of authorized vestry seats is 13, then your quorum is 7, and that 7 must include the Rector or at least one Warden.

Section 5.10. PARTICIPATION BY ELECTRONIC MEANS. Members of the Vestry may participate in a meeting through use of teleconference, or similar communications equipment so long as all members participating in such meeting can hear one another.

Section 5.11. WAIVER OF NOTICE. Notice of a meeting need not be given to any member of the Vestry who signs a waiver of notice or a written consent to holding the meeting or an approval of the minutes thereof, whether before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice to such member. All such waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meetings.

Section 5.12. ADJOURNMENT. A majority of the members of the Vestry present, whether or not a quorum is present, may adjourn any Vestry meeting to another time and place. Notice of the time and place of holding an adjourned meeting need not be given to absent member of the Vestry if the time and place is fixed at the meeting adjourned.

Section 5.13. ACTION WITHOUT MEETING. Any action required or permitted to be taken by the Vestry may be taken without a meeting if all members of the Vestry shall individually or collectively consent in writing to the action being considered, to include facsimile and e-mail, to such action. Such written consent or consents shall have the same effect as a unanimous vote of the Vestry and shall be filed with the minutes of the proceedings of the Vestry.

Section 5.14. REMOVAL OF MEMBERS OF VESTRY. Any one or more members of the Vestry (other than the Rector) may be removed from office by the vote of a majority of the persons entitled to vote at any regular or special meeting of the members, provided that the notice of the meeting specifies such removal as a purpose of the meeting and identifies the member or members proposed to be removed. If any or all members of the Vestry are so removed, new members of the Vestry may be elected at the same meeting. In addition, any member of the Vestry may be removed from office by a three-fourths vote of the Vestry at any meeting thereof duly held, if the removed member would at the time not be eligible for election to the Vestry.

ARTICLE 6. COMMITTEES

Section 6.1. CREATION OF AND LIMITATIONS ON COMMITTEES. The Vestry may appoint one or more committees, each consisting of at least one or ~~two or~~ more Vestry members, and delegate to such committees day to day operational matters falling under the approved budget of the parish with the consent of the Rector or Priest-in-Charge~~any of the authority of the or their designee. Those activities may not include the following: Vestry responsibilities except with respect to:~~

(a) The approval of any action for which the California Nonprofit Religious Corporation law also requires approval of the member or approval of a majority of all members;

(b) The filling of vacancies in the Vestry or in any committee;

(c) the fixing of compensation for serving on the Vestry or on any committee;

(d) The amendment or repeal of Bylaws or adoption of new Bylaws;

(e) The amendment or repeal of any resolution of the Vestry which by its express terms is not so amendable or repealable;

(f) The appointment of other committees of the Vestry or the members thereof; or

(g) The election of a Rector.

Section 6.2 HOW MEMBERS ARE CHOSEN AND HOW MEETINGS ARE TO BE CONDUCTED. Any such committee must be created, and the members thereof appointed, by resolution adopted by a majority of the authorized number of members of the Vestry then in office, provided a quorum is present. The Vestry shall have the power to prescribe how proceedings of any such committee shall be conducted. In the absence of any such prescription, such committee shall have the power to prescribe the manner in which its proceedings shall be conducted.

Unless the Vestry or such committee shall otherwise provide, the regular and special meetings and other actions of any such committee shall be governed by these Bylaws applicable to meetings and actions of the Vestry. Minutes shall be kept of each meeting of each committee.

ARTICLE 7. OFFICERS

Section 7.1. PRESCRIBED OFFICERS. The officers of the Vestry shall be those prescribed by the Diocesan Canons; i.e., the Rector, who is President of the corporation; the Senior Warden, who shall be the First Vice President; the Junior Warden, who shall be the Second Vice President; the Clerk, who shall be the Secretary; and the Treasurer, who shall be the Chief Financial Officer. Both the clerk and the Treasurer must be members of the parish, but, in the discretion of the Vestry, neither need be a member of the Vestry. The corporation may also have, at the discretion of the Vestry, an Assistant Secretary or Clerk, and an Assistant Treasurer. Appointment of an Assistant Member of the Clergy shall be within the control of the Rector, but all matters pertaining to compensation or other temporalities respecting an Assistant Member of the Clergy shall be under the control of the Vestry. Any such Assistant Member of the Clergy shall, however, be in good standing with the Diocese. The Rector may also appoint one or more persons to serve as Chancellor(s), who shall serve at the pleasure of the Rector.

Section 7.2. SUBORDINATE OFFICERS. The Vestry may elect, and may empower the President to appoint, such other officers as the business of the corporation may require, each of whom shall hold office for such period, have such authority and perform such duties as are provided in these Bylaws or as the Vestry may from time to time determine.

Section 7.3. REMOVAL AND RESIGNATION. Any officer, except the Rector, an Assistant Member of the Clergy and the Senior Warden, may be removed from office, except from the Vestry, by a majority of the entire Vestry at the time in office, at any regular or special meeting of the Vestry. Subordinate employees may be removed by the Rector or, if there is no Rector, by the Vestry. The Senior Warden may be removed from that office, but not from the Vestry, by the Rector. Assistant Members of the Clergy may be removed by the Rector.

Any officer may resign at any time by giving written notice to the Vestry or to the Rector or to the Clerk, except that, in accordance with the Canons of The Episcopal Church, a Rector may not resign without the consent of the Vestry. Any such resignation shall take effect at the date of the receipt of such notice or at a later date specified therein, and, unless otherwise specified, the acceptance of such resignation shall not be necessary to make it effective.

Section 7.4. VACANCIES. A vacancy in any office referred to in Section 1 of this Article other than that of Rector or Senior Warden, because of death, resignation, removal, disqualification or any other cause shall be filled by election or appointment by the Vestry then in office. The office of Rector may be filled only in accordance with the provisions of the Canons of The Episcopal Church and Diocesan Canons.

Section 7.5. PRESIDENT. The Rector, as President, shall be the chief executive officer of the corporation and shall as to secular matters, subject to such control as the Vestry may have under the Civil Law, have direction and control of the business and officers and employees of the corporation. The Vestry shall not infringe upon the ecclesiastical or other peculiar rights, privileges or prerogatives of the Rector. The Rector shall be, ex officio, a member of all the standing committees or regular committees of the Parish and, subject to the powers of the Vestry as to temporal matters, shall have the power to employ subordinate employees.¹⁸

Section 7.6. WARDENS. In the absence or disability of the Rector, the Wardens, in the order of their rank (i.e., first the Senior Warden and then the Junior Warden), shall perform the secular duties of the Rector, and when so acting, shall have all the secular powers, and be subject to all the restrictions upon the Rector. The Wardens shall have such other powers and perform such other duties as, from time to time, may be prescribed for them respectively by the Vestry or these Bylaws. For purposes of this provision, the Rector shall be deemed absent or disabled when the Rector is not physically able to execute the duties of the Rector, or when the Rector has assigned that authority to the Wardens due to an anticipated prolonged absence, such as a sabbatical.¹⁹

Section 7.7. CLERK. The Clerk shall keep at the office of the corporation, a book of minutes containing minutes of all meetings of the Vestry, and actions by unanimous written consent of the Vestry, committees of the Vestry whether regular or special. Records of meeting shall include the following: if a meeting was special, how it was authorized; the notice thereof given; and the names of those present at meetings. When written notice is required, the Clerk shall give notice of all meetings of the members and the Vestry.

Section 7.8. TREASURER. The Treasurer shall maintain adequate and correct accounts of the properties and business transactions of the corporation, including pledges and other assets, liabilities, receipts, disbursements and accounts in general. The Treasurer shall deposit all monies and other valuables in the name and to the credit of the Parish corporation with such depository as may be designated by the Vestry. The Treasurer shall disburse the funds of the corporation as may be ordered by the Vestry; shall render to the Rector and the Vestry whenever they request it, an account of all transactions as Treasurer and of the financial condition of the corporation and shall have such other powers and perform such other duties as prescribed by the Vestry or Bylaws.

¹⁸ The provisions of Title III, Canon 9.6(a)(2) state as follows: For the purposes of the office and for the full and free discharge of all functions and duties pertaining thereto the Rector or Priest-in-Charge shall at all times be entitled to the use and control of the Church and Parish buildings together with all appurtenances and furniture, and to access to all records and registers maintained by or on behalf of the congregation.

¹⁹ It is no longer the "norm" that the Junior Warden be the person with oversight of church property. Each Vestry and Rector should determine from time to time what special duties may be required based on the needs of the Parish and its ministries.

The procedure for deposit and withdrawal of monies and other valuables shall be prescribed in the resolutions which shall be adopted by the Vestry governing the deposit and withdrawal of funds or valuables. The funds or valuables referred to are those belonging to the Parish and these provisions shall not be deemed to conflict with or overrule the conditions, terms or provisions of declarations or deeds of trust or of conveyance or donation providing some special method of keeping, disbursing, withdrawing or depositing funds. Nor shall these provisions apply to the canonical special needs fund of the Rector, as to which the disclosure of the beneficiaries or the purposes might prevent the carrying out of needed charitable acts.

Section 7.9. VOTING OF SECURITIES. Except as the Vestry may otherwise designate, the Treasurer may act or appoint any member of the Vestry (with or without power of substitution) to act as proxy or attorney in fact for the Parish at any meeting of stockholders of any corporation, the securities of which may be held by the Parish.

Section 7.10. BONDS. The Treasurer and other custodians of funds as designated by the Vestry shall be bonded under a blanket bond maintained by the Diocese for that purpose. If such blanket bond is at any time not available, the Parish shall procure adequate bonds and each bond shall be placed in the custody of some officer other than the person who is bonded.

ARTICLE 8. OTHER PROVISIONS

Section 8.1. CORPORATE RESTRICTIONS. Notwithstanding anything else herein contained, in the matter of purely temporal and secular matters, as distinct from matters partly or wholly ecclesiastical, the Civil Law of the State of California and particularly the Nonprofit Corporation Law, as contained in the Corporations Code, is, and shall be, binding upon this corporation. The use of the church buildings and grounds, however, is deemed to be an ecclesiastical matter, and is under the jurisdiction of the Canons and of the Rector, pursuant to Title III, Canon 9.6(a) of the Canons of The Episcopal Church.

Section 8.2. RECORDS. The corporation shall maintain adequate and correct accounts, books, and records of its membership, business and properties. All such records and accounts shall be kept at the room or place designated as the principal office of the corporation, as fixed by the Vestry, and proper provisions shall be made for the safekeeping thereof from fire, the elements, destruction or access by unauthorized persons and other dangers. All books and records of the corporation shall, to the extent required by the Corporations Code of California, be open to inspection of members of the parish or the Vestry, as the case may be, from time to time and in the manner provided for in that Code.

Section 8.3. CERTIFICATION AND INSPECTION OF BYLAWS. The original or a correct copy of these Bylaws, as amended or otherwise altered to date, certified to by the Clerk, shall be open to inspection by the members of the parish at all reasonable times as provided in the Corporations Code. Inasmuch as these Bylaws adopt and make the Constitutions and Canons of the Diocese and of The Episcopal Church a part of these Bylaws, these provisions on certification and inspection shall apply to those copies of the same mentioned in Article I of these Bylaws.

Section 8.4. TRUST INTEREST IN PROPERTY. All real, personal, intangible, and mixed property held by or for the benefit of the Parish is irrevocably held in trust for The Episcopal Church and The Episcopal Diocese of San Diego. The existence of this trust shall in no way limit the power and authority of the Parish or the Corporation retarding use of that property so long as the Parish and the Corporation

remain a part of, subject to, and in compliance with the Constitution and Canons of The Episcopal Church and the Constitution and Canons of The Episcopal Diocese of San Diego.

Section 8.5. SALES AND INDEBTEDNESS. No indebtedness (except ordinary amounts due on open account for goods and services in the ordinary course of the corporation's business or as included in any budget or programs approved by the Vestry) or any sale or conveyance of property of the corporation involving an amount in excess of \$5,000²⁰ or any encumbrance of property of the corporation, shall be incurred, made or entered into or be valid or binding against this corporation unless each and all of the following proceedings are regularly had and taken:

1. A resolution to incur the indebtedness or make the sale, conveyance or encumbrance must be adopted at a meeting of the Vestry at which a majority of the authorized number of members of the Vestry shall be present and vote in favor thereof.

2. Such resolution must specify exactly, if it relates to a proposed indebtedness, the amount and terms of such proposed indebtedness and the purpose for which it is to be incurred; or, if it relates to a sale, conveyance or mortgage, the terms of the same.

3. Such resolution must be fully reported in the minutes, together with the names of the Vestry members who vote in favor thereof.

4. When required by the Canons of The Episcopal Church or Diocesan Canon, the consent of the Bishop and the Standing Committee of the Diocese shall first be obtained in writing. Without limiting the generality of the foregoing, such consents shall be obtained as required by Title II Canon 3.09 of the Diocesan Canons relating to real property, as such Canon shall from time to time be amended.

ARTICLE 9. AMENDMENT OF BYLAWS

These Bylaws may be altered or amended in the following manner:

(a) at any regular meeting of the Vestry by an affirmative vote of not less than two-thirds of the authorized number of members of the Vestry, or at an Annual Meeting of the Parish, or at a special meeting of the Parish called for the purpose of such an amendment by an affirmative vote of not less than a majority when a quorum is present.

(b) Any such amendment or restatement shall be approved by the Standing Committee and the Bishop in accordance with Title II, Canon 3.07 of the Diocesan Canons.

(c) A Bylaw or an amendment thereof changing the authorized number of members of the Vestry may not be adopted, amended or repealed by the Vestry. The substance of any new bylaws or of any amendments shall be set forth in the notice of the meeting.

ARTICLE 10. INDEMNIFICATION OF OFFICERS

²⁰ This amount is intended to safeguard the money of the Parish but not bind the Vestry by requiring their approval of small, nonmaterial transactions. The number may be chosen in the discretion of the Parish when adopting this Bylaw.

The Parish shall, to the extent legally permissible, indemnify each person who may serve or who has served at any time as a Warden, Treasurer, Clerk, the Rector in his or her capacity as a member of the Vestry, or other officer of the Parish (collectively "Indemnified Officers"), against all expenses and liabilities, including, without limitation, counsel fees, judgments, fines, excise taxes, penalties and settlement payments, reasonably incurred by or imposed upon such person in connection with any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (a "proceeding"), in which he or she may become involved by reason of his or her serving or having served in such capacity (other than a proceeding voluntarily initiated by such person unless he or she is successful on the merits and the proceeding was authorized by a majority of the Vestry). However, no indemnification shall be provided for any such person with respect to any matter in which he or she is adjudicated not to have acted in good faith on behalf of the Parish; and further provided that any compromise or settlement payment shall be approved by the Vestry in the same manner as provided below for the authorization of indemnification. No such indemnification shall apply to any Member of the Clergy in a matter involving that Member of the Clergy's conduct in a case to which the provisions of Title IV of The Episcopal Church apply.²¹

Such indemnification may, to the extent authorized by the Vestry, include payment by the Parish of expenses incurred in defending a civil or criminal action or proceeding in advance of the final disposition of such action or proceeding, provided that the person indemnified agrees to repay such payment if he or she is not entitled to indemnification under this Article; the repayment agreement may be accepted without regard to the financial ability of such person to make repayment.

Any payment shall be conclusively deemed authorized by the Parish under this Article, and each officer of the Parish approving such payment shall be wholly protected, if:

(i) the payment has been approved or ratified (1) by a majority vote of a quorum of either (a) the members of the Parish who are not at that time parties to the proceeding or (b) the members of the Vestry who are not at that time parties to the proceeding or (2) by a majority vote of a committee of two or more Vestry members who are not at that time parties to the proceeding and are selected for this purpose by the full Vestry (in which selection Vestry members who are parties may participate); or

(ii) the action is taken in reliance upon the opinion of independent legal counsel (who may be counsel to the Parish) appointed for the purpose by vote of the Vestry in the manner specified in clauses (1) or (2) of subparagraph (i) or, if that manner is not possible, appointed by a majority of the full Vestry then in office; or

(iii) the Vestry members have otherwise acted in accordance with the standard of conduct applied to directors under California law; or

(iv) a court having jurisdiction shall have approved the payment.

This indemnification shall inure to the benefit of the heirs, executors and administrators of Indemnified Officers entitled to indemnification.

²¹ Title IV of the Canons of The Episcopal Church sets forth the conduct and accountability for which a cleric may be subject to discipline by the Church.

The right of indemnification shall be in addition to and not exclusive of all other rights to which any person may be entitled. Nothing contained in this Article shall affect any rights to indemnification to which Parish employees, agents, Vestry members and other persons may be entitled by contract or otherwise under law.

This Article, as amended, constitutes a contract between the Parish and the Indemnified Officers. No amendment or repeal of the provisions of this Article which adversely affects the right of an Indemnified Officer under this Article shall apply to him or her with respect to his or her acts of omissions which occurred at any time prior to such amendment or repeal without his or her written consent.

THE UNDERSIGNED, being the Clerk of the Corporation known as the Rector, Wardens and Vestry of Saint David's Episcopal Parish in the City of San Diego, County of San Diego, California, a California nonprofit religious corporation, does hereby certify the foregoing to be the Bylaws of the said corporation, and that the same were regularly adopted at a regular meeting of the Vestry of said corporation, duly called and held, at which at least two-thirds of said Vestry were present and voted in favor thereof.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of _____, In the year of our Lord _____.

Clerk (Secretary)

THE RECTOR'S WARDEN REPORT

July 2023 for June 2023

1. Attended weekly Rector/Wardens meetings 6/7
2. Arranged Supply Priest for June and July Sunday services. Added two Sundays in August.
3. Attended App meetings 6/5, 6/15, 6/21
4. Finance Committee meeting 6/6
5. Vestry meeting 6/13
6. Facilities Care meeting 6/27
7. Welcoming Committee meeting 6/8, 6/29
8. Bylaw Workgroup 6/20
9. Investment Committee has met and will report to vestry.
10. St David's Happy Hour 6/28
11. All Sunday services.
12. Sunday School 6/4, 6/11
13. Met with next Interim Priest in Charge Rev. Kirby Smith 6/12, 6/13

The Facilities Care Ministry is dealing with the projects at hand. The work on the Ed Center to make it comply with Licensing for use in an emergency is complete. Met with Dennis Landaal to determine where the original drainage pipe installed when the Ed Center was built to possibly determine its effectiveness or lack thereof in the recent water damage of the Preschool in February. They are getting bids on painting the various buildings on our campus plus wood termite damage, gutter replacement and power washing needed.

Anne presented the June 25th Fourth Sunday Forum, "What's Up with the APP". I thought it was well received and resulted in what appeared to be good discussions among the attendees. The wardens will schedule two more Eric Law Workshops before the Bishop's visit on September 10th.

I ask for your prayers as we lead the parish through two and a half months of Supply clergy. Prayers of welcome to our new Interim Priest in Charge who will join us in August.

THE PEOPLE'S WARDEN REPORT

July 2023 for June 2023

1. Attended weekly Rector/Wardens meetings
2. Attended App meetings 6/5, 6/15, 6/21
3. Finance Committee meeting 6/6
4. Vestry meeting 6/13
5. Facilities Care meeting 6/27
6. Welcoming Committee meeting 6/8, 6/29
7. Bylaw Workgroup 6/20
8. St David's Happy Hour 6/28
9. All Sunday services
10. Met with Chris Tumilty, Communications Head for Diocese on St David's logo and graphic standards 6/8, 6/15, 6/29
11. Transforming Questions Bible Study 6/7, 6/14, 6/21, 6/28
12. Met with next Interim Priest in Charge 6/12, 6/13

I ask your continued prayers for Elaine Turnbull and me as we prayerfully meet to guide the parish through these months of supply clergy until our new Interim Priest in Charge comes on board.

I continue to be pleased and delighted with the progress many of our ministries are making. The Facilities Care Ministry is steadily and carefully dealing with the projects at hand. The work on the Ed Center to make it comply with Licensing for use in an emergency situation is complete. They are trying to locate and assess the condition of the original drainage installed years ago when the Ed Center was built to possibly determine its effectiveness or lack thereof in the recent water damage of the Preschool in February. The pending Property Grant to the Diocese depends on these findings. Stay tuned! They are getting bids on painting the various buildings on our campus plus wood termite damage, gutter replacement and power washing needed.

The Welcoming Ministry continues its presence on Sunday mornings greeting folks and giving out name tags. They are exploring other ways to connect with newcomers. A Welcome Booklet is in the works. Several Welsh bread recipes are being tested to see IF we would like to continue the "Jeff Watkin's Bread Delivery" of the past that many remember fondly but adapted for today's reality.

I presented the June 25th Fourth Sunday Forum, "What's Up with the APP". It was challenging and emotional for me to develop and present but it seemed to be well received and resulted in what appeared to be good discussions among the attendees. The result, decided by the discussions that day, the APP Team and the Wardens was to schedule two more Eric Law Workshops before the Bishop's visit on September 10th.

Two in-person workshops have been planned, one for July 22 and one for August 5, both from 11-3. It is expected that all Vestry will attend and as many as possible from the congregation.

Thank you for your continued prayers and support for our beloved parish. We can do this!

Anne Kellett

People's Warden

St. David's Monthly Ministry Report to Vestry

Prepared by Jane Krikorian, Treasurer

Date: July 18, 2023

Name of Ministry: Finances

Present July 11: Jane Krikorian, Anne Kellett, Elaine Turnbull, Joy Wolf, Loral Priest, Craig Winder, MK Mason, Preschool Director Karen Garcia, Parish Administrator Treena Roman. APP Team Members: Equilla Luke, Jan Romerdahl. Guest: David Priest

Income/Expenses for June 2023

May ending cash:	\$96,368	(Balance Sheet: BofA + FC accounts)
June Church income:	\$36,337	(from P&L Church)
June Church expenses:	\$7,635*	(from P&L Church)
June Preschool income:	\$39,572	(from P&L Preschool)
June Preschool expenses:	\$55,637	(from P&L Preschool)
June ending cash:	\$79,503	(Balance Sheet: BofA + FC account)

*after \$14,966 in capitalization and \$11,077 in extraordinary expenses for a total of (\$26,043) removed from P&L 6765 Preschool Repairs/Improvements expense line. See Information Matters #1-3

BofA Savings Acct = \$559,289

Informational Matters: (no action needed)

1. The Church had a **positive** income of **\$2,659**. After the capitalized amount of \$14,966 and the extraordinary expense amount of \$11,077 the church had a net income of \$17,624.
2. The \$14,966 capitalized amount is for replacing the preschool floors that were damaged in January 2023 after rain seeped into the lower classrooms and ruined the floors (installed July 2020). This amount was capitalized because it is considered an "improvement." See Balance Sheet "Preschool Construction."
3. The \$11,077 extraordinary expense amount is for the portion of the floor repair work that was not an improvement (asbestos testing, remediation, and repairs). See June P&L.
4. The Preschool had a **negative** net income in June of **(-\$16,065)**.
5. Total net income in June for Church and Preschool: **(-\$13,406)** before capitalization and extraordinary expense adjustments. See Discussion Item #1 below noting the drop from May to June in ending cash balances.
6. After adjustments (capitalization, extraordinary expenses, depreciation, total net income for Church and Preschool in June: **(-\$8,315)**.
7. Total income year-to-date for the Church and Preschool is \$417,553
8. Total expense year-to-date for the Church and Preschool is \$445,159. (includes capitalization amount of \$14,966 and expense amount of \$11,077 so \$26,043 removed from expense amounts).
9. **Total net income year-to-date for the Church and Preschool = (-\$27,606)**.
10. After adding in extraordinary income of \$28,113, deducting extraordinary expenses **(-\$11,077)** and deducting preschool depreciation for flooring **(-\$9,874)** total net income y-t-d Ch&Prschl: **(-\$20,444)**.
11. Transfers from Savings to Operating y-t-d: \$25,000 transferred to cover classroom repairs, \$10,000 for new sound system (yet to be spent), \$19,200 (\$3,200 x 6) to cover lost Verizon income = \$54,200.

St. David's Monthly Ministry Report to Vestry

Prepared by Jane Krikorian, Treasurer

Discussion Items- The Finance Committee:

1. Noted the (-\$16,865) drop from May to June in the ending cash balances. This indicates that either the church and/or preschool had a negative net income.
2. Reviewed the Church P&L noting pledges were down (-\$4,064) and discussed whether any action needed to be taken (announcements by wardens, review by stewardship committee, outreach from clergy) but did not come to a consensus. Decision was to **discuss at Vestry meeting**.
3. Discussed Memorial Gifts including \$4,409 from Shelley Rowland; \$6,475 given toward the Don Searles Endowment Fund; and a \$100,000 bequest from James Scorry that was deposited into the Bank of America Savings account in July. The Committee discussed how the Vesty could/should inform the congregation regarding gifts; how we needed to come up with a plan on how to honor the donors and the gift during a worship service; and what type of policy should be in place when the church receives gifts and bequests, particularly with no instructions (i.e. Rowland and Scorry gifts). The Committee also discussed at what amount should a gift be considered "extraordinary" and categorized as such on the P&L. Decision was to **discuss at Vestry meeting**.
4. Discussed the capitalization and extraordinary expense figures. **See Information Matters #1-3 above.**
5. Discussed the issues of affording a full-time priest including salary (\$100,000/yr) pension (\$18,000/yr) and healthcare (\$16,800/yr). **A full-time salary package with these amounts would add \$82,800/yr to the current budget or \$6,900 a month.** The Church is currently paying \$52,000/yr for a part-time interim priest with no healthcare or pension benefits.
6. Jan Romerdahl requested that the Preschool Director work with the Treasurer on an amended budget for the rest of 2023 and forecast with assumptions how the preschool can get "back-in-the-black" (show break-even or positive amounts each month rather than deficits.)
7. David Priest updated the Committee on facilities issue including the investigation into reasons why the preschool flooded. An engineer reviewed the site and believes there may be a clogged pipe so water is entering into the classrooms rather than draining properly. The Diocese requested a review into these issues to determine if any mitigation needs to be done before a grant can be approved to cover a portion of the water damage costs.
8. David recommended putting together the AT&T lease negotiating team so that we can move forward with lease negotiations. **This is a Vestry decision (to delegate work to a Committee).**
9. Loral Priest recommended the need for two tree projects: removal of dead trees - \$1,200; and trimming of trees around campus - \$1,525 with \$525 to be donated by the Priests for the trees planted by their son Eric for his Eagle Scout Project to get trimmed.
10. Preschool Director Karen Garcia noted that the back lot had lots of weeds and could use some attention. Loral agreed to determine the scope of the work, Joy suggested the AA group be contacted to see if they could help with the work, and Anne agreed to find out the contact person for the AA group.

Action Items:

Motion to approve removal of dead trees in August and trimming of trees in September (or??)

Motion to approve AT&T lease negotiating team

St. David's Monthly Ministry Report to Vestry

Prepared by Jane Krikorian, Treasurer

Verizon Cell Tower Proceeds – Tracking Chart	
2021 - December	\$700,000
2022 – March	\$30,000 transfer to First Citizens savings
March, May, June	\$35,000 transfers to cover Admin office floor/paint
March – December	\$32,000 monthly \$3,200 transfers x 10 months
Interest	\$254
2022 Ending Balance	\$603,254
2023 – March	\$10,000 for new sound system in Sanctuary
	\$15,000 to cover preschool water damage expenses
Jan – June	\$19,200 monthly transfers \$3,200 x 6 months
Interest	\$235
2023 June 30 Balance	\$559,289

Church 2023 Actuals Rprt G	January	February	March	April	May	June
Income	\$25,162	\$30,721	\$29,306	\$31,526	\$22,642	\$36,337
Expense	\$27,486	\$27,511	\$50,718	\$34,638	\$31,248	\$7,635
Net Income	(-\$2,324)	\$3,210	(-\$21,412)	(-\$3,112)	(-\$8,606)	\$28,702
Extraordinary Income		\$3,215			\$24,898	
Extraordinary Expense						(\$11,077)
Capitalization						(\$14,966)
Net before transfers	(-\$2,324)	\$6,425	(-\$21,412)	(-\$3,112)	\$16,292	\$17,625
Verizon Transfers	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200
Water Damage Transfers			\$25,000			
Sound System			\$10,000			
Net after Transfers	\$876	\$9,625	\$16,788	\$88	\$19,492	\$20,825

St. David's Monthly Ministry Report to Vestry
 Prepared by Jane Krikorian, Treasurer

Church 2023 Actuals Rprt G	Totals	Budget
Income	\$175,697	\$159,472
Expense	\$179,239	\$176,926
Net Income	(-\$3,542)	(-\$17,454)
Extraordinary Income	\$28,113	
Extraordinary Expense	(\$11,077)	
Capitalization (moved to Balance Sheet)	(\$14,966)	
Net before transfers	\$13,494	
Verizon Transfers	\$19,200	
Water Damage Transfers	\$25,000	
Sound System	\$10,000	
Total y-t-d Transfers	\$54,200	
Preschool y-t-d Net Income	(-\$24,063)	

Beginning Bank Balance (BofA & FC) January 1, 2023 = \$61,084

Ending Bank Balance (BofA & FC) June 30, 2023 = \$79,503

St. David's Church & Preschool
A. Profit & Loss by Class Ch&PS
January through June 2023

	1. CHURCH...	Flower Fund	Senior Cent...	Total St. Da...	2. PRESCH...	TOTAL
	(St. David's ...	(St. David's ...	(St. David's ...			
Ordinary Income/Expense						
Income						
5000 · Income						
5100 · Tuition						
5101 · Monthly Tuition	0.00	0.00	0.00	0.00	243,975.00	243,975.00
5110 · Registration Fees	0.00	0.00	0.00	0.00	3,425.00	3,425.00
5115 · Extra Days Payment	0.00	0.00	0.00	0.00	210.00	210.00
5170 · School Donations Income	0.00	0.00	0.00	0.00	868.43	868.43
5130 · Family Discount	0.00	0.00	0.00	0.00	-3,012.00	-3,012.00
5141 · Employee Discount	0.00	0.00	0.00	0.00	-3,640.00	-3,640.00
5125 · Returned Check/Tuitions NSF	0.00	0.00	0.00	0.00	30.00	30.00
Total 5100 · Tuition	0.00	0.00	0.00	0.00	241,856.43	241,856.43
5001 · Donations and Events						
5080 · Pledges	101,285.69	0.00	0.00	101,285.69	0.00	101,285.69
5086 · Given Not Pledged	2,670.00	0.00	0.00	2,670.00	0.00	2,670.00
5070 · Plate	1,681.00	0.00	0.00	1,681.00	0.00	1,681.00
5197 · Birthday Thank You Funds	575.76	0.00	0.00	575.76	0.00	575.76
5050 · Miscellaneous Donations Income	2,219.39	0.00	0.00	2,219.39	0.00	2,219.39
5216 · Senior Center Income	60.00	0.00	749.00	809.00	0.00	809.00
5072 · Flowers Income	100.00	830.00	0.00	930.00	0.00	930.00
5095 · Fundraising Events- Income	355.83	0.00	0.00	355.83	0.00	355.83
5060 · Rent-Outside Organizations Incm	3,853.00	0.00	0.00	3,853.00	0.00	3,853.00
5038 · Funerals/Weddings/Baptism Income	4,251.69	0.00	0.00	4,251.69	0.00	4,251.69
5020 · Memorials/Gifts-Income	11,581.54	0.00	0.00	11,581.54	0.00	11,581.54
Total 5001 · Donations and Events	128,633.90	830.00	749.00	130,212.90	0.00	130,212.90
5002 · Other Revenue						
5032 · Misc. NON-donation income	345.00	0.00	0.00	345.00	0.00	345.00
5096 · Rectory Rent -Income	23,010.00	0.00	0.00	23,010.00	0.00	23,010.00
5090 · Preschool Facility/Admin-Income	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00
5031 · Preschool Share Bookkeeper INC	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00
5030 · Interest & Dividends/ Market	534.42	0.00	0.00	534.42	0.00	534.42
5036 · Gain/Loss on Investment Accts	594.63	0.00	0.00	594.63	0.00	594.63
Total 5002 · Other Revenue	45,484.05	0.00	0.00	45,484.05	0.00	45,484.05
Total 5000 · Income	174,117.95	830.00	749.00	175,696.95	241,856.43	417,553.38
Total Income	174,117.95	830.00	749.00	175,696.95	241,856.43	417,553.38
Gross Profit	174,117.95	830.00	749.00	175,696.95	241,856.43	417,553.38
Expense						
6000 · Outward Ministries						
6010 · Diocese Common Life Share (CLS)	19,913.64	0.00	0.00	19,913.64	0.00	19,913.64
6070 · Parish PASTORAL Needs Expense	198.24	0.00	0.00	198.24	0.00	198.24
6017 · Senior Center Expense	0.00	0.00	88.93	88.93	0.00	88.93
6050 · Outreach Activities	500.00	0.00	0.00	500.00	0.00	500.00
Total 6000 · Outward Ministries	20,611.88	0.00	88.93	20,700.81	0.00	20,700.81
6100 · Internal Ministries						
6145 · Advertise / Communications	581.67	0.00	0.00	581.67	1,249.85	1,831.52
6115 · Hospitality/Fellowship Expense	58.77	0.00	0.00	58.77	0.00	58.77
6130 · Parish Development Fund	5,360.27	211.69	0.00	5,571.96	0.00	5,571.96
6140 · Youth & Child Ministries Expens	38.50	0.00	0.00	38.50	0.00	38.50
Total 6100 · Internal Ministries	6,039.21	211.69	0.00	6,250.90	1,249.85	7,500.75
6150 · Preschool Expenses						
6155 · Classroom Supplies	0.00	0.00	0.00	0.00	1,907.85	1,907.85
6151 · Classroom Equipment	0.00	0.00	0.00	0.00	868.41	868.41
6165 · Food Supplies-Preschool	0.00	0.00	0.00	0.00	3,961.27	3,961.27
6158 · Hygiene/First Aid	0.00	0.00	0.00	0.00	1,024.13	1,024.13
6160 · Playground Equipment	0.00	0.00	0.00	0.00	115.82	115.82
Total 6150 · Preschool Expenses	0.00	0.00	0.00	0.00	7,877.48	7,877.48

St. David's Church & Preschool
A. Profit & Loss by Class Ch&PS
January through June 2023

	1. CHURCH...	Flower Fund	Senior Cent...	Total St. Da...	2. PRESCH...	TOTAL
	(St. David's ...	(St. David's ...	(St. David's ...			
6300 · Admin- Salaries						
6200 · Personnel Expenses						
6202 · Salaries & Wages	79,801.40	0.00	0.00	79,801.40	148,979.05	228,780.45
6252 · Substitutes	0.00	0.00	0.00	0.00	16,431.10	16,431.10
6255 · Employee Health/Life Insurance	7,650.00	0.00	0.00	7,650.00	16,391.27	24,041.27
6261 · Pension	3,619.23	0.00	0.00	3,619.23	8,354.14	11,973.37
6262 · Payroll Taxes	4,580.78	0.00	0.00	4,580.78	12,049.35	16,630.13
6410 · Worker's Comp. Ins	427.24	0.00	0.00	427.24	3,456.92	3,884.16
6260 · Professional Development	0.00	0.00	0.00	0.00	1,151.54	1,151.54
6360 · Supply Clergy/Sabbatical	1,795.00	0.00	0.00	1,795.00	0.00	1,795.00
Total 6200 · Personnel Expenses	97,873.65	0.00	0.00	97,873.65	206,813.37	304,687.02
Total 6300 · Admin- Salaries	97,873.65	0.00	0.00	97,873.65	206,813.37	304,687.02
6400 · Administration						
6445 · BANK Fees	77.69	0.00	0.00	77.69	32.74	110.43
6560 · Payroll Expenses	864.03	0.00	0.00	864.03	1,194.99	2,059.02
6735 · Liability & Property Insurance	6,112.28	0.00	0.00	6,112.28	4,074.75	10,187.03
6480 · Misc. Expense	1,744.01	0.00	0.00	1,744.01	166.00	1,910.01
6441 · Outside Services	775.31	0.00	0.00	775.31	85.28	860.59
6430 · Office Supplies	370.93	0.00	0.00	370.93	449.97	820.90
6425 · Office Equip. & Maintenance	2,001.07	0.00	0.00	2,001.07	350.00	2,351.07
6420 · Postage	136.00	0.00	0.00	136.00	0.00	136.00
6770 · Internet Provider	600.00	0.00	0.00	600.00	599.94	1,199.94
6755 · Telephone Service	1,202.68	0.00	0.00	1,202.68	510.00	1,712.68
6272 · Preschool Share Bookkeeper EXPN	0.00	0.00	0.00	0.00	6,000.00	6,000.00
6790 · Preschool Facility/Ad- rnt EXPN	0.00	0.00	0.00	0.00	15,000.00	15,000.00
8045 · Property Tax	2,382.55	0.00	0.00	2,382.55	0.00	2,382.55
6415 · Fees & Permits	0.00	0.00	0.00	0.00	383.00	383.00
6451 · Memberships & Subscriptions	0.00	0.00	0.00	0.00	32.63	32.63
6271 · Transportation Expense	271.04	0.00	0.00	271.04	0.00	271.04
Total 6400 · Administration	16,537.59	0.00	0.00	16,537.59	28,879.30	45,416.89
6500 · Worship & Music						
6525 · Altar Guild Expense	288.44	0.00	0.00	288.44	0.00	288.44
6530 · Bulletin & Lectionaires	217.00	0.00	0.00	217.00	0.00	217.00
6541 · Flowers Expense	0.00	1,670.55	0.00	1,670.55	0.00	1,670.55
6520 · Liturgical Supplies- Expense	356.23	0.00	0.00	356.23	0.00	356.23
6506 · Funerals/Weddings/Baptsms Expns	3,915.21	0.00	0.00	3,915.21	0.00	3,915.21
6515 · Music Expense	1,107.58	0.00	0.00	1,107.58	0.00	1,107.58
6505 · Supply Musician	250.00	0.00	0.00	250.00	0.00	250.00
Total 6500 · Worship & Music	6,134.46	1,670.55	0.00	7,805.01	0.00	7,805.01
6600 · Christian Formation	147.31	0.00	0.00	147.31	0.00	147.31
6700 · Building and Property						
6710 · Gas & Electricity	4,213.20	0.00	0.00	4,213.20	4,213.21	8,426.41
6705 · Water Expenses	2,059.76	0.00	0.00	2,059.76	2,059.76	4,119.52
6715 · Janitor/Cleaning Crew	5,431.00	0.00	0.00	5,431.00	8,964.35	14,395.35
6725 · Pest Control	678.00	0.00	0.00	678.00	780.00	1,458.00
6740 · Trash Collection	928.38	0.00	0.00	928.38	928.38	1,856.76
6760 · Landscape Maintenance	6,600.00	0.00	0.00	6,600.00	0.00	6,600.00
6730 · Supplies-Janatorial/Campus	794.33	0.00	0.00	794.33	1,389.18	2,183.51
6775 · Alarm Service	988.00	0.00	0.00	988.00	987.98	1,975.98
6750 · CHURCH-Repairs/Improvements	5,765.73	33.57	0.00	5,799.30	0.00	5,799.30
6765 · PRESCHOOL Repairs/Improvements	2,432.10	0.00	0.00	2,432.10	1,776.82	4,208.92
Total 6700 · Building and Property	29,890.50	33.57	0.00	29,924.07	21,099.68	51,023.75
Total Expense	177,234.60	1,915.81	88.93	179,239.34	265,919.68	445,159.02
Net Ordinary Income	-3,116.65	-1,085.81	660.07	-3,542.39	-24,063.25	-27,605.64
Other Income/Expense						
Other Income						
9010 · Extraordinary INCOME						
9012 · ERTC 2020 Tax Credit Refund	24,898.65	0.00	0.00	24,898.65	0.00	24,898.65
9011 · Loan Forgiveness PPPL loan 1	3,215.32	0.00	0.00	3,215.32	0.00	3,215.32
Total 9010 · Extraordinary INCOME	28,113.97	0.00	0.00	28,113.97	0.00	28,113.97
Total Other Income	28,113.97	0.00	0.00	28,113.97	0.00	28,113.97

St. David's Church & Preschool
A. Profit & Loss by Class Ch&PS
 January through June 2023

	1. CHURCH... (St. David's ...)	Flower Fund (St. David's ...)	Senior Cent... (St. David's ...)	Total St. Da...	2. PRESCH...	TOTAL
Other Expense						
9013 · Extraordinary EXPENSE						
9005 · Extraordinary Expense-PS Flood	11,077.14	0.00	0.00	11,077.14	0.00	11,077.14
Total 9013 · Extraordinary EXPENSE	11,077.14	0.00	0.00	11,077.14	0.00	11,077.14
9001 · Depreciation Expense	0.00	0.00	0.00	0.00	9,874.80	9,874.80
Total Other Expense	11,077.14	0.00	0.00	11,077.14	9,874.80	20,951.94
Net Other Income	17,036.83	0.00	0.00	17,036.83	-9,874.80	7,162.03
Net Income	13,920.18	-1,085.81	660.07	13,494.44	-33,938.05	-20,443.61

	Jun 30, 23	May 31, 23
ASSETS		
Current Assets		
Checking/Savings		
1001 · (OPERATING)Bank of America-Cash		
1037 · Vestry Restricted -APP Process	0.00	-570.12
1001 · (OPERATING)Bank of America-Cash - Other	36,762.17	53,727.58
Total 1001 · (OPERATING)Bank of America-Cash	36,762.17	53,157.46
1003 · (SAVINGS/Capital)BankofAmerica	559,289.89	562,471.50
1002 · (PASTORAL Needs) Bank-America	1,147.00	1,147.00
1025 · 1st Citizens (RESERVE) Cash	42,741.55	42,641.55
1087 · 1st Citizen (PASTORAL)	697.11	697.11
1074 · Perpetual Endowment Funds		
1075 · T Rowe Price Endowment Fund	32,698.10	32,573.10
1076 · Dodge & Cox Endowment Fund	18,540.55	17,439.23
1077 · Diocese of San Diego Investment (ECF)	306.46	306.46
Total 1074 · Perpetual Endowment Funds	51,545.11	50,318.79
Total Checking/Savings	692,182.83	710,433.41
Accounts Receivable		
1200 · Accounts Receivable	5,430.80	1,451.80
Total Accounts Receivable	5,430.80	1,451.80
Total Current Assets	697,613.63	711,885.21
Fixed Assets		
1100 · Buildings & Fixtures		
1150 · Church Construction	2,588,754.00	2,588,754.00
1154 · Preschool Construction	58,674.09	43,707.67
1151 · Accumulated Depreciation-Church	-1,231,608.00	-1,231,608.00
1152 · Accum Depreciation-Preschool	-35,897.80	-26,023.00
Total 1100 · Buildings & Fixtures	1,379,922.29	1,374,830.67
Total Fixed Assets	1,379,922.29	1,374,830.67
TOTAL ASSETS	2,077,535.92	2,086,715.88
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	2,000.00	2,864.15
Total Accounts Payable	2,000.00	2,864.15
Total Current Liabilities	2,000.00	2,864.15
Total Liabilities	2,000.00	2,864.15
Equity		
3000 · Temporarily Restricted Funds		
3055 · Flower Fund - Equity	1,920.46	1,920.46
3087 · Senior Center - - Equity	659.90	659.90
Total 3000 · Temporarily Restricted Funds	2,580.36	2,580.36
3500 · Vestry Restricted Funds- Equity		
3515 · Perpetual Endowment Fund-Equity	56,221.00	56,221.00
Total 3500 · Vestry Restricted Funds- Equity	56,221.00	56,221.00

12:29 PM

07/10/23

Accrual Basis

St. David's Episcopal Church and Preschool
B. Balance Sheet Church & Preschool
As of June 30, 2023

	<u>Jun 30, 23</u>	<u>May 31, 23</u>
3800 · Opening Bal Equity	253.93	253.93
3900 · Retained Earning-Unrestricted	2,036,924.24	2,036,924.24
Net Income	-20,443.61	-12,127.80
Total Equity	<u>2,075,535.92</u>	<u>2,083,851.73</u>
TOTAL LIABILITIES & EQUITY	<u>2,077,535.92</u>	<u>2,086,715.88</u>

St. David's Episcopal Church - only CHURCH
C. Profit & Loss Budget Perf. CHURCH

Accrual Basis

June 2023

	Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
5000 · Income							
5001 · Donations and Events							
5080 · Pledges	21,875.07	17,560.00	4,315.07	101,285.69	105,350.00	-4,064.31	210,710.00
5086 · Given Not Pledged	440.00	500.00	-60.00	2,670.00	4,500.00	-1,830.00	16,000.00
5070 · Plate	301.00	200.00	101.00	1,681.00	1,200.00	481.00	2,325.00
5197 · Birthday Thank You Funds	63.00	25.00	38.00	575.76	150.00	425.76	300.00
5050 · Miscellaneous Donations Income	119.30	310.00	-190.70	2,219.39	1,660.00	559.39	3,520.00
5216 · Senior Center Income	-403.00	0.00	-403.00	809.00	0.00	809.00	300.00
5072 · Flowers Income	95.00	340.00	-245.00	930.00	770.00	160.00	1,200.00
5095 · Fundraising Events- Income	0.00	0.00	0.00	355.83	0.00	355.83	0.00
5060 · Rent-Outside Organizations Incm	1,108.00	160.00	948.00	3,853.00	960.00	2,893.00	2,000.00
5038 · Funerals/Weddings/Baptsm Income	0.00	62.00	-62.00	4,251.69	372.00	3,879.69	750.00
5020 · Memorials/Gifts-Income	4,409.37	50.00	4,359.37	11,581.54	500.00	11,081.54	1,000.00
Total 5001 · Donations and Events	28,007.74	19,207.00	8,800.74	130,212.90	115,462.00	14,750.90	238,105.00
5002 · Other Revenue							
5032 · Misc. NON-donation income	0.00	0.00	0.00	345.00	0.00	345.00	0.00
5096 · Rectory Rent -Income	3,835.00	3,835.00	0.00	23,010.00	23,010.00	0.00	46,020.00
5090 · Preschool Facility/Admin-Income	2,500.00	2,500.00	0.00	15,000.00	15,000.00	0.00	30,000.00
5031 · Preschool Share Bookkeeper INC	1,000.00	1,000.00	0.00	6,000.00	6,000.00	0.00	12,000.00
5030 · Interest & Dividends/ Market	106.82	0.00	106.82	534.42	0.00	534.42	0.00
5036 · Gain/Loss on Investment Accts	887.89	0.00	887.89	594.63	0.00	594.63	0.00
Total 5002 · Other Revenue	8,329.71	7,335.00	994.71	45,484.05	44,010.00	1,474.05	88,020.00
Total 5000 · Income	36,337.45	26,542.00	9,795.45	175,696.95	159,472.00	16,224.95	326,125.00
Total Income	36,337.45	26,542.00	9,795.45	175,696.95	159,472.00	16,224.95	326,125.00
Gross Profit	36,337.45	26,542.00	9,795.45	175,696.95	159,472.00	16,224.95	326,125.00
Expense							
6000 · Outward Ministries							
6010 · Diocese Common Life Share (CLS)	3,318.94	3,319.00	-0.06	19,913.64	19,914.00	-0.36	39,828.00
6070 · Parish PASTORAL Needs Expense	0.00	40.00	-40.00	198.24	240.00	-41.76	500.00
6016 · Food Pantry Expense	0.00	0.00	0.00	0.00	0.00	0.00	386.85
6017 · Senior Center Expense	37.09	85.00	-47.91	88.93	510.00	-421.07	1,000.00
6050 · Outreach Activities	0.00	0.00	0.00	500.00	250.00	250.00	500.00
6025 · Gifts out of parish	0.00	0.00	0.00	0.00	500.00	-500.00	500.00
Total 6000 · Outward Ministries	3,356.03	3,444.00	-87.97	20,700.81	21,414.00	-713.19	42,714.85
6100 · Internal Ministries							
6145 · Advertise / Communications	58.99	85.00	-26.01	581.67	510.00	71.67	1,020.00
6115 · Hospitality/Fellowship Expense	0.00	100.00	-100.00	58.77	600.00	-541.23	1,200.00
6125 · Child Care Expense (Sunday)	0.00	250.00	-250.00	0.00	1,500.00	-1,500.00	2,500.00
6126 · Stewardship/Leveraging Expense	0.00	0.00	0.00	0.00	370.00	-370.00	1,500.00
6130 · Parish Development Fund	650.95	2,000.00	-1,349.05	5,571.96	6,000.00	-428.04	7,815.00
6140 · Youth & Child Ministries Expens	0.00	250.00	-250.00	38.50	500.00	-461.50	1,000.00
Total 6100 · Internal Ministries	709.94	2,685.00	-1,975.06	6,250.90	9,480.00	-3,229.10	15,035.00
6300 · Admin- Salaries							
6200 · Personnel Expenses							
6202 · Salaries & Wages	18,236.50	18,360.00	-123.50	79,801.40	79,610.00	191.40	159,220.00
6255 · Employee Health/Life Insurance	1,255.00	1,310.00	-55.00	7,650.00	7,860.00	-210.00	15,720.00
6261 · Pension	835.21	600.00	235.21	3,619.23	3,600.00	19.23	7,200.00
6262 · Payroll Taxes	969.11	950.00	19.11	4,580.78	4,100.00	480.78	8,200.00
6410 · Worker's Comp. Ins	51.45	85.00	-33.55	427.24	510.00	-82.76	1,020.00
6260 · Professional Development	0.00	250.00	-250.00	0.00	500.00	-500.00	1,000.00
6360 · Supply Clergy/Sabbatical	495.00	75.00	420.00	1,795.00	450.00	1,345.00	900.00
Total 6200 · Personnel Expenses	21,842.27	21,630.00	212.27	97,873.65	96,630.00	1,243.65	193,260.00
Total 6300 · Admin- Salaries	21,842.27	21,630.00	212.27	97,873.65	96,630.00	1,243.65	193,260.00
6400 · Administration							
6445 · BANK Fees	38.45	20.00	18.45	77.69	120.00	-42.31	250.00
6560 · Payroll Expenses	123.53	135.00	-11.47	864.03	855.00	9.03	1,440.00
6735 · Liability & Property Insurance	1,018.78	1,100.00	-81.22	6,112.28	6,600.00	-487.72	11,000.00
6480 · Misc. Expense	0.00	50.00	-50.00	1,744.01	300.00	1,444.01	600.00
6441 · Outside Services	76.00	177.00	-101.00	775.31	1,062.00	-286.69	2,135.00
6430 · Office Supplies	84.03	100.00	-15.97	370.93	600.00	-229.07	1,200.00
6425 · Office Equip. & Maintenance	264.59	360.00	-95.41	2,001.07	2,160.00	-158.93	4,320.00
6420 · Postage	136.00	35.00	101.00	136.00	210.00	-74.00	525.00
6770 · Internet Provider	100.00	110.00	-10.00	600.00	660.00	-60.00	1,320.00
6755 · Telephone Service	207.88	195.00	12.88	1,202.68	1,170.00	32.68	2,340.00
8045 · Property Tax	0.00	0.00	0.00	2,382.55	2,405.00	-22.45	4,755.00
6415 · Fees & Permits	0.00	0.00	0.00	0.00	250.00	-250.00	500.00
6271 · Transportation Expense	93.60			271.04			
Total 6400 · Administration	2,142.86	2,282.00	-139.14	16,537.59	16,392.00	145.59	30,385.00

St. David's Episcopal Church - only CHURCH
C. Profit & Loss Budget Perf. CHURCH

June 2023

	Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
6500 · Worship & Music							
6525 · Altar Guild Expense	147.36	52.00	95.36	288.44	312.00	-23.56	625.00
6530 · Bulletin & Lectionaires	0.00	41.00	-41.00	217.00	246.00	-29.00	500.00
6541 · Flowers Expense	280.57	120.00	160.57	1,670.55	1,000.00	670.55	2,000.00
6520 · Liturgical Supplies- Expense	0.00	65.00	-65.00	356.23	390.00	-33.77	780.00
6506 · Funerals/Weddings/Baptsms Expns	0.00	25.00	-25.00	3,915.21	150.00	3,765.21	300.00
6515 · Music Expense	129.00	100.00	29.00	1,107.58	600.00	507.58	1,200.00
6505 · Supply Musician	0.00	100.00	-100.00	250.00	600.00	-350.00	1,200.00
6510 · Piano & Organ Maint.	0.00	63.00	-63.00	0.00	378.00	-378.00	750.00
Total 6500 · Worship & Music	556.93	566.00	-9.07	7,805.01	3,676.00	4,129.01	7,355.00
6600 · Christian Formation	0.00			147.31			
6700 · Building and Property							
6710 · Gas & Electricity	429.12	723.00	-293.88	4,213.20	4,338.00	-124.80	8,293.15
6705 · Water Expenses	0.00	0.00	0.00	2,059.76	1,650.00	409.76	3,550.00
6715 · Janitor/Cleaning Crew	856.00	915.00	-59.00	5,431.00	5,490.00	-59.00	10,980.00
6725 · Pest Control	113.00	113.00	0.00	678.00	678.00	0.00	2,143.00
6740 · Trash Collection	154.73	175.00	-20.27	928.38	1,050.00	-121.62	2,100.00
6760 · Landscape Maintenance	880.00	880.00	0.00	6,600.00	5,280.00	1,320.00	10,560.00
6730 · Supplies-Janatorial/Campus	156.42	140.00	16.42	794.33	840.00	-45.67	1,700.00
6775 · Alarm Service	215.49	168.00	47.49	988.00	1,008.00	-20.00	2,016.00
6750 · CHURCH-Repairs/Improvements	2,266.16	1,200.00	1,066.16	5,799.30	7,200.00	-1,400.70	14,400.00
6765 · PRESCHOOL Repairs/Improvements	-26,043.56	150.00	-26,193.56	2,432.10	900.00	1,532.10	1,800.00
6752 · RECTORY -Repairs/Improvements	0.00	150.00	-150.00	0.00	900.00	-900.00	1,800.00
Total 6700 · Building and Property	-20,972.64	4,614.00	-25,586.64	29,924.07	29,334.00	590.07	59,342.15
Total Expense	7,635.39	35,221.00	-27,585.61	179,239.34	176,926.00	2,313.34	348,092.00
Net Ordinary Income	28,702.06	-8,679.00	37,381.06	-3,542.39	-17,454.00	13,911.61	-21,967.00
Other Income/Expense							
Other Income							
9010 · Extraordinary INCOME							
9012 · ERTC 2020 Tax Credit Refund	0.00			24,898.65			
9011 · Loan Forgiveness PPPL loan 1	0.00			3,215.32			
Total 9010 · Extraordinary INCOME	0.00			28,113.97			
Total Other Income	0.00			28,113.97			
Other Expense							
9013 · Extraordinary EXPENSE							
9005 · Extraordinary Expense-PS Flood	11,077.14			11,077.14			
Total 9013 · Extraordinary EXPENSE	11,077.14			11,077.14			
Total Other Expense	11,077.14			11,077.14			
Net Other Income	-11,077.14			17,036.83			
Net Income	17,624.92	-8,679.00	26,303.92	13,494.44	-17,454.00	30,948.44	-21,967.00

St. David's Episcopal Church - Preschool Only D. Profit & Loss Budget PRESCHOOL Perf.

Accrual Basis

June 2023

	Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
5000 · Income							
5100 · Tuition							
5101 · Monthly Tuition	40,035.00	47,000.00	-6,965.00	243,975.00	276,150.00	-32,175.00	616,750.00
5105 · Application Fee	0.00	0.00	0.00	0.00	300.00	-300.00	300.00
5110 · Registration Fees	450.00	1,500.00	-1,050.00	3,425.00	8,750.00	-5,325.00	9,750.00
5115 · Extra Days Payment	0.00	75.00	-75.00	210.00	525.00	-315.00	750.00
5170 · School Donations Income	28.31	25.00	3.31	868.43	150.00	718.43	300.00
5130 · Family Discount	-502.00	-502.00	0.00	-3,012.00	-3,012.00	0.00	-6,024.00
5140 · Tuition Assistance	0.00	0.00	0.00	0.00	0.00	0.00	-1,000.00
5141 · Employee Discount	-470.00	-1,020.00	550.00	-3,640.00	-6,120.00	2,480.00	-12,240.00
5125 · Returned Check/Tuitions NSF	30.00	35.00	-5.00	30.00	35.00	-5.00	95.00
5129 · Unrecoverable Debt Write Off	0.00	0.00	0.00	0.00	0.00	0.00	-1,170.00
571 · PayPal/Credit Card Fees	0.00	20.00	-20.00	0.00	120.00	-120.00	246.00
Total 5100 · Tuition	39,571.31	47,133.00	-7,561.69	241,856.43	276,898.00	-35,041.57	607,757.00
5001 · Donations and Events							
5050 · Miscellaneous Donations Income	0.00	28.00	-28.00	0.00	168.00	-168.00	339.00
Total 5001 · Donations and Events	0.00	28.00	-28.00	0.00	168.00	-168.00	339.00
Total 5000 · Income	39,571.31	47,161.00	-7,589.69	241,856.43	277,066.00	-35,209.57	608,096.00
Total Income	39,571.31	47,161.00	-7,589.69	241,856.43	277,066.00	-35,209.57	608,096.00
Gross Profit	39,571.31	47,161.00	-7,589.69	241,856.43	277,066.00	-35,209.57	608,096.00
Expense							
6100 · Internal Ministries							
6145 · Advertise / Communications	557.98	539.99	17.99	1,249.85	1,418.70	-168.85	1,508.64
Total 6100 · Internal Ministries	557.98	539.99	17.99	1,249.85	1,418.70	-168.85	1,508.64
6150 · Preschool Expenses							
6155 · Classroom Supplies	627.10	300.00	327.10	1,907.85	1,550.00	357.85	3,600.00
6151 · Classroom Equipment	0.00	0.00	0.00	868.41	700.00	168.41	1,400.00
6165 · Food Supplies-Preschool	977.45	575.00	402.45	3,961.27	3,450.00	511.27	7,350.00
6158 · Hygiene/First Aid	112.50	150.00	-37.50	1,024.13	900.00	124.13	1,800.00
6160 · Playground Equipment	0.00	100.00	-100.00	115.82	500.00	-384.18	900.00
Total 6150 · Preschool Expenses	1,717.05	1,125.00	592.05	7,877.48	7,100.00	777.48	15,050.00
6300 · Admin- Salaries							
6200 · Personnel Expenses							
6202 · Salaries & Wages	35,002.57	39,750.00	-4,747.43	148,979.05	172,250.00	-23,270.95	384,600.00
6252 · Substitutes	3,064.00	285.00	2,779.00	16,431.10	2,490.00	13,941.10	4,200.00
6255 · Employee Health/Life Insurance	2,182.14	4,200.00	-2,017.86	16,391.27	25,200.00	-8,808.73	51,900.00
6261 · Pension	1,850.73	2,442.00	-591.27	8,354.14	10,582.00	-2,227.86	21,164.00
6262 · Payroll Taxes	2,579.37	3,080.00	-500.63	12,049.35	13,405.00	-1,355.65	27,335.00
6410 · Worker's Comp. Ins	416.25	406.00	10.25	3,456.92	2,436.00	1,020.92	4,066.69
6260 · Professional Development	461.28	125.00	336.28	1,151.54	650.00	501.54	1,400.00
Total 6200 · Personnel Expenses	45,556.34	50,288.00	-4,731.66	206,813.37	227,013.00	-20,199.63	494,665.69
Total 6300 · Admin- Salaries	45,556.34	50,288.00	-4,731.66	206,813.37	227,013.00	-20,199.63	494,665.69
6400 · Administration							
6445 · BANK Fees	0.00	27.00	-27.00	32.74	163.00	-130.26	325.00
6560 · Payroll Expenses	176.09	230.00	-53.91	1,194.99	1,080.00	114.99	2,160.00
6735 · Liability & Property Insurance	679.12	728.00	-48.88	4,074.75	4,368.00	-293.25	7,286.00
6480 · Misc. Expense	166.00			166.00			
6441 · Outside Services	0.00	0.00	0.00	85.28	0.00	85.28	0.00
6430 · Office Supplies	0.00	108.00	-108.00	449.97	540.00	-90.03	1,300.00
6425 · Office Equip. & Maintenance	0.00	25.00	-25.00	350.00	150.00	200.00	300.00
6770 · Internet Provider	99.99	99.99	0.00	599.94	599.94	0.00	1,299.87
6755 · Telephone Service	85.00	85.00	0.00	510.00	510.00	0.00	1,020.00
6272 · Preschool Share Bookkeeper EXPN	1,000.00	1,000.00	0.00	6,000.00	6,000.00	0.00	12,000.00
6790 · Preschool Facility/Ad- rmt EXPN	2,500.00	2,500.00	0.00	15,000.00	15,000.00	0.00	30,000.00
6415 · Fees & Permits	0.00	0.00	0.00	383.00	350.00	33.00	850.00
6451 · Memberships & Subscriptions	5.43	0.00	5.43	32.63	150.00	-117.37	375.00
Total 6400 · Administration	4,711.63	4,802.99	-91.36	28,879.30	28,910.94	-31.64	56,915.87
6700 · Building and Property							
6710 · Gas & Electricity	429.13	690.00	-260.87	4,213.21	4,140.00	73.21	8,276.90
6705 · Water Expenses	0.00	0.00	0.00	2,059.76	1,500.00	559.76	3,600.00
6715 · Janitor/Cleaning Crew	1,213.00	1,413.00	-200.00	8,964.35	8,478.00	486.35	16,959.00
6725 · Pest Control	130.00	130.00	0.00	780.00	780.00	0.00	1,560.00
6740 · Trash Collection	154.73	101.00	53.73	928.38	606.00	322.38	1,220.76
6730 · Supplies-Janatorial/Campus	176.42	220.00	-43.58	1,389.18	1,320.00	69.18	2,640.00
6775 · Alarm Service	215.49	250.00	-34.51	987.98	1,000.00	-12.02	1,750.00
6765 · PRESCHOOL Repairs/Improvements	775.47	100.00	675.47	1,776.82	900.00	876.82	2,200.00
Total 6700 · Building and Property	3,094.24	2,904.00	190.24	21,099.68	18,724.00	2,375.68	38,206.66
Total Expense	55,637.24	59,659.98	-4,022.74	265,919.68	283,166.64	-17,246.96	606,346.86
Net Ordinary Income	-16,065.93	-12,498.98	-3,566.95	-24,063.25	-6,100.64	-17,962.61	1,749.14

**St. David's Episcopal Church - Preschool Only
D. Profit & Loss Budget PRESCHOOL Perf.**

Accrual Basis

June 2023

	<u>Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jan - Jun 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Other Income/Expense							
Other Expense							
9001 · Depreciation Expense	9,874.80			9,874.80			
Total Other Expense	9,874.80			9,874.80			
Net Other Income	-9,874.80			-9,874.80			
Net Income	<u>-25,940.73</u>	<u>-12,498.98</u>	<u>-13,441.75</u>	<u>-33,938.05</u>	<u>-6,100.64</u>	<u>-27,837.41</u>	<u>1,749.14</u>

St. David's Church & Preschool
E. Profit & Loss by MONTH Church & Preschool
January through June 2023

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
Ordinary Income/Expense							
Income							
5000 · Income							
5100 · Tuition							
5101 · Monthly Tuition	43,380.00	40,365.00	40,390.00	39,370.00	40,435.00	40,035.00	243,975.00
5110 · Registration Fees	0.00	0.00	0.00	0.00	2,975.00	450.00	3,425.00
5115 · Extra Days Payment	105.00	0.00	105.00	0.00	0.00	0.00	210.00
5170 · School Donations Income	60.00	641.79	54.64	58.64	25.05	28.31	868.43
5130 · Family Discount	-502.00	-502.00	-502.00	-502.00	-502.00	-502.00	-3,012.00
5141 · Employee Discount	-1,290.00	-470.00	-470.00	-470.00	-470.00	-470.00	-3,640.00
5125 · Returned Check/Tuitions NSF	0.00	0.00	0.00	0.00	0.00	30.00	30.00
Total 5100 · Tuition	41,753.00	40,034.79	39,577.64	38,456.64	42,463.05	39,571.31	241,856.43
5001 · Donations and Events							
5080 · Pledges	15,335.00	18,830.00	21,187.62	13,878.00	10,180.00	21,875.07	101,285.69
5086 · Given Not Pledged	400.00	400.00	40.00	70.00	1,320.00	440.00	2,670.00
5070 · Plate	229.00	294.00	228.00	183.00	446.00	301.00	1,681.00
5197 · Birthday Thank You Funds	61.00	93.00	60.00	58.00	240.76	63.00	575.76
5050 · Miscellaneous Donations Income	130.00	1,336.78	14.63	593.63	25.05	119.30	2,219.39
5216 · Senior Center Income	176.00	57.00	108.00	519.00	352.00	-403.00	809.00
5072 · Flowers Income	100.00	45.00	35.00	455.00	200.00	95.00	930.00
5095 · Fundraising Events- Income	0.00	236.41	0.00	0.00	119.42	0.00	355.83
5060 · Rent-Outside Organizations Incm	1,336.00	116.00	140.00	240.00	913.00	1,108.00	3,853.00
5038 · Funerals/Weddings/Baptsm Income	0.00	1,302.83	0.00	1,801.56	1,147.30	0.00	4,251.69
5020 · Memorials/Gifts-Income	0.00	697.17	100.00	6,375.00	0.00	4,409.37	11,581.54
Total 5001 · Donations and Events	17,767.00	23,408.19	21,913.25	24,173.19	14,943.53	28,007.74	130,212.90
5002 · Other Revenue							
5032 · Misc. NON-donation income	0.00	0.00	0.00	0.00	345.00	0.00	345.00
5096 · Rectory Rent -Income	3,875.00	3,795.00	3,835.00	3,835.00	3,835.00	3,835.00	23,010.00
5090 · Preschool Facility/Admin-Income	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	15,000.00
5031 · Preschool Share Bookkeeper INC	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	6,000.00
5030 · Interest & Dividends/ Market	20.39	18.32	351.17	18.61	19.11	106.82	534.42
5036 · Gain/Loss on Investment Accts	0.00	0.00	-293.26	0.00	0.00	887.89	594.63
Total 5002 · Other Revenue	7,395.39	7,313.32	7,392.91	7,353.61	7,699.11	8,329.71	45,484.05
Total 5000 · Income	66,915.39	70,756.30	68,883.80	69,983.44	65,105.69	75,908.76	417,553.38
Total Income	66,915.39	70,756.30	68,883.80	69,983.44	65,105.69	75,908.76	417,553.38
Gross Profit	66,915.39	70,756.30	68,883.80	69,983.44	65,105.69	75,908.76	417,553.38
Expense							
6000 · Outward Ministries							
6010 · Diocese Common Life Share (CLS)	3,318.94	3,318.94	3,318.94	3,318.94	3,318.94	3,318.94	19,913.64
6070 · Parish PASTORAL Needs Expense	0.00	198.24	0.00	0.00	0.00	0.00	198.24
6017 · Senior Center Expense	0.00	0.00	51.84	0.00	0.00	37.09	88.93
6050 · Outreach Activities	500.00	0.00	0.00	0.00	0.00	0.00	500.00
Total 6000 · Outward Ministries	3,818.94	3,517.18	3,370.78	3,318.94	3,318.94	3,356.03	20,700.81
6100 · Internal Ministries							
6145 · Advertise / Communications	59.99	59.99	764.83	268.75	60.99	616.97	1,831.52
6115 · Hospitality/Fellowship Expense	0.00	0.00	29.99	0.00	28.78	0.00	58.77
6130 · Parish Development Fund	418.00	0.00	1,431.88	71.13	3,000.00	650.95	5,571.96
6140 · Youth & Child Ministries Expens	0.00	0.00	0.00	38.50	0.00	0.00	38.50
Total 6100 · Internal Ministries	477.99	59.99	2,226.70	378.38	3,089.77	1,267.92	7,500.75
6150 · Preschool Expenses							
6155 · Classroom Supplies	83.37	75.40	0.00	87.98	1,034.00	627.10	1,907.85
6151 · Classroom Equipment	0.00	0.00	0.00	0.00	868.41	0.00	868.41
6165 · Food Supplies-Preschool	740.20	900.45	305.52	566.51	471.14	977.45	3,961.27
6158 · Hygiene/First Aid	59.96	116.22	190.18	374.77	170.50	112.50	1,024.13
6160 · Playground Equipment	0.00	0.00	0.00	10.99	104.83	0.00	115.82
Total 6150 · Preschool Expenses	883.53	1,092.07	495.70	1,040.25	2,648.88	1,717.05	7,877.48

St. David's Church & Preschool
E. Profit & Loss by MONTH Church & Preschool
January through June 2023

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
6300 · Admin- Salaries							
6200 · Personnel Expenses							
6202 · Salaries & Wages	41,170.35	31,745.34	34,258.96	33,751.17	34,615.56	53,239.07	228,780.45
6252 · Substitutes	1,237.20	5,327.40	2,685.10	495.20	3,622.20	3,064.00	16,431.10
6255 · Employee Health/Life Insurance	5,492.09	2,649.76	4,210.76	4,125.76	4,125.76	3,437.14	24,041.27
6261 · Pension	2,123.97	1,788.98	1,800.49	1,791.97	1,782.02	2,685.94	11,973.37
6262 · Payroll Taxes	3,920.32	2,703.47	1,888.58	2,265.10	2,304.18	3,548.48	16,630.13
6410 · Worker's Comp. Ins	467.69	467.69	1,545.69	467.69	467.70	467.70	3,884.16
6260 · Professional Development	84.62	161.64	359.00	24.00	61.00	461.28	1,151.54
6360 · Supply Clergy/Sabbatical	150.00	225.00	0.00	265.00	660.00	495.00	1,795.00
Total 6200 · Personnel Expenses	54,646.24	45,069.28	46,748.58	43,185.89	47,638.42	67,398.61	304,687.02
Total 6300 · Admin- Salaries	54,646.24	45,069.28	46,748.58	43,185.89	47,638.42	67,398.61	304,687.02
6400 · Administration							
6445 · BANK Fees	66.49	1.00	1.00	2.49	1.00	38.45	110.43
6560 · Payroll Expenses	247.73	746.12	303.59	230.98	230.98	299.62	2,059.02
6735 · Liability & Property Insurance	1,697.83	1,697.83	1,697.83	1,697.82	1,697.82	1,697.90	10,187.03
6480 · Misc. Expense	0.00	0.00	0.00	1,244.01	500.00	166.00	1,910.01
6441 · Outside Services	72.00	378.90	121.69	76.00	136.00	76.00	860.59
6430 · Office Supplies	235.83	-19.91	381.37	115.70	23.88	84.03	820.90
6425 · Office Equip. & Maintenance	303.56	264.59	0.00	1,253.74	264.59	264.59	2,351.07
6420 · Postage	0.00	0.00	0.00	0.00	0.00	136.00	136.00
6770 · Internet Provider	199.99	199.99	199.99	199.99	199.99	199.99	1,199.94
6755 · Telephone Service	276.50	277.27	277.27	295.88	292.88	292.88	1,712.68
6272 · Preschool Share Bookkeeper EXPN	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	6,000.00
6790 · Preschool Facility/Ad- rnt EXPN	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	15,000.00
8045 · Property Tax	55.00	0.00	0.00	2,327.55	0.00	0.00	2,382.55
6415 · Fees & Permits	0.00	0.00	0.00	0.00	383.00	0.00	383.00
6451 · Memberships & Subscriptions	5.42	5.50	5.43	5.43	5.42	5.43	32.63
6271 · Transportation Expense	0.00	0.00	0.00	83.84	93.60	93.60	271.04
Total 6400 · Administration	6,660.35	7,051.29	6,488.17	11,033.43	7,329.16	6,854.49	45,416.89
6500 · Worship & Music							
6525 · Altar Guild Expense	43.08	33.50	-11.68	0.00	76.18	147.36	288.44
6530 · Bulletin & Lectionaires	105.00	0.00	0.00	112.00	0.00	0.00	217.00
6541 · Flowers Expense	120.24	98.70	234.00	849.31	87.73	280.57	1,670.55
6520 · Liturgical Supplies- Expense	70.98	233.55	0.00	51.70	0.00	0.00	356.23
6506 · Funerals/Weddings/Baptsms Expns	0.00	1,302.83	0.00	1,601.56	1,010.82	0.00	3,915.21
6515 · Music Expense	23.69	304.93	411.96	0.00	238.00	129.00	1,107.58
6505 · Supply Musician	0.00	0.00	0.00	0.00	250.00	0.00	250.00
Total 6500 · Worship & Music	362.99	1,973.51	634.28	2,614.57	1,662.73	556.93	7,805.01
6600 · Christian Formation	0.00	0.00	0.00	0.00	147.31	0.00	147.31
6700 · Building and Property							
6710 · Gas & Electricity	1,241.51	1,737.41	1,821.52	1,666.76	1,100.96	858.25	8,426.41
6705 · Water Expenses	1,417.24	0.00	0.00	0.00	2,702.28	0.00	4,119.52
6715 · Janitor/Cleaning Crew	2,328.00	2,328.00	2,755.35	2,587.00	2,328.00	2,069.00	14,395.35
6725 · Pest Control	243.00	243.00	243.00	243.00	243.00	243.00	1,458.00
6740 · Trash Collection	309.46	309.46	309.46	309.46	309.46	309.46	1,856.76
6760 · Landscape Maintenance	940.00	960.00	940.00	1,940.00	940.00	880.00	6,600.00
6730 · Supplies-Janatorial/Campus	359.11	178.67	361.08	0.00	951.81	332.84	2,183.51
6775 · Alarm Service	557.01	0.00	430.98	557.01	0.00	430.98	1,975.98
6750 · CHURCH-Repairs/Improvements	1,829.82	-1,110.08	1,436.91	1,155.82	220.67	2,266.16	5,799.30
6765 · PRESCHOOL Repairs/Improvements	0.00	2,993.65	23,732.11	1,663.06	1,088.19	-25,268.09	4,208.92
Total 6700 · Building and Property	9,225.15	7,640.11	32,030.41	10,122.11	9,884.37	-17,878.40	51,023.75
Total Expense	76,075.19	66,403.43	91,994.62	71,693.57	75,719.58	63,272.63	445,159.02
Net Ordinary Income	-9,159.80	4,352.87	-23,110.82	-1,710.13	-10,613.89	12,636.13	-27,605.64
Other Income/Expense							
Other Income							
9010 · Extraordinary INCOME							
9012 · ERTC 2020 Tax Credit Refund	0.00	0.00	0.00	0.00	24,898.65	0.00	24,898.65
9011 · Loan Forgiveness PPPL loan 1	0.00	3,215.32	0.00	0.00	0.00	0.00	3,215.32
Total 9010 · Extraordinary INCOME	0.00	3,215.32	0.00	0.00	24,898.65	0.00	28,113.97
Total Other Income	0.00	3,215.32	0.00	0.00	24,898.65	0.00	28,113.97

St. David's Church & Preschool
E. Profit & Loss by MONTH Church & Preschool
January through June 2023

	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>TOTAL</u>
Other Expense							
9013 · Extraordinary EXPENSE							
9005 · Extraordinary Expense-PS Flood	0.00	0.00	0.00	0.00	0.00	11,077.14	11,077.14
Total 9013 · Extraordinary EXPENSE	0.00	0.00	0.00	0.00	0.00	11,077.14	11,077.14
9001 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	9,874.80	9,874.80
Total Other Expense	0.00	0.00	0.00	0.00	0.00	20,951.94	20,951.94
Net Other Income	0.00	3,215.32	0.00	0.00	24,898.65	-20,951.94	7,162.03
Net Income	<u>-9,159.80</u>	<u>7,568.19</u>	<u>-23,110.82</u>	<u>-1,710.13</u>	<u>14,284.76</u>	<u>-8,315.81</u>	<u>-20,443.61</u>

F. Profit & Loss Budget Performance Church & Preschool

Accrual Basis

June 2023

	Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
5000 · Income							
5100 · Tuition							
5101 · Monthly Tuition	40,035.00	47,000.00	-6,965.00	243,975.00	276,150.00	-32,175.00	616,750.00
5105 · Application Fee	0.00	0.00	0.00	0.00	300.00	-300.00	300.00
5110 · Registration Fees	450.00	1,500.00	-1,050.00	3,425.00	8,750.00	-5,325.00	9,750.00
5115 · Extra Days Payment	0.00	75.00	-75.00	210.00	525.00	-315.00	750.00
5170 · School Donations Income	28.31	25.00	3.31	868.43	150.00	718.43	300.00
5130 · Family Discount	-502.00	-502.00	0.00	-3,012.00	-3,012.00	0.00	-6,024.00
5140 · Tuition Assistance	0.00	0.00	0.00	0.00	0.00	0.00	-1,000.00
5141 · Employee Discount	-470.00	-1,020.00	550.00	-3,640.00	-6,120.00	2,480.00	-12,240.00
5125 · Returned Check/Tuitions NSF	30.00	35.00	-5.00	30.00	35.00	-5.00	95.00
5129 · Unrecoverable Debt Write Off	0.00	0.00	0.00	0.00	0.00	0.00	-1,170.00
571 · PayPal/Credit Card Fees	0.00	20.00	-20.00	0.00	120.00	-120.00	246.00
Total 5100 · Tuition	39,571.31	47,133.00	-7,561.69	241,856.43	276,898.00	-35,041.57	607,757.00
5001 · Donations and Events							
5080 · Pledges	21,875.07	17,560.00	4,315.07	101,285.69	105,350.00	-4,064.31	210,710.00
5086 · Given Not Pledged	440.00	500.00	-60.00	2,670.00	4,500.00	-1,830.00	16,000.00
5070 · Plate	301.00	200.00	101.00	1,681.00	1,200.00	481.00	2,325.00
5197 · Birthday Thank You Funds	63.00	25.00	38.00	575.76	150.00	425.76	300.00
5050 · Miscellaneous Donations Income	119.30	338.00	-218.70	2,219.39	1,828.00	391.39	3,859.00
5216 · Senior Center Income	-403.00	0.00	-403.00	809.00	0.00	809.00	300.00
5072 · Flowers Income	95.00	340.00	-245.00	930.00	770.00	160.00	1,200.00
5095 · Fundraising Events- Income	0.00	0.00	0.00	355.83	0.00	355.83	0.00
5060 · Rent-Outside Organizations Incm	1,108.00	160.00	948.00	3,853.00	960.00	2,893.00	2,000.00
5038 · Funerals/Weddings/Baptsm Income	0.00	62.00	-62.00	4,251.69	372.00	3,879.69	750.00
5020 · Memorials/Gifts-Income	4,409.37	50.00	4,359.37	11,581.54	500.00	11,081.54	1,000.00
Total 5001 · Donations and Events	28,007.74	19,235.00	8,772.74	130,212.90	115,630.00	14,582.90	238,444.00
5002 · Other Revenue							
5032 · Misc. NON-donation income	0.00	0.00	0.00	345.00	0.00	345.00	0.00
5096 · Rectory Rent -Income	3,835.00	3,835.00	0.00	23,010.00	23,010.00	0.00	46,020.00
5090 · Preschool Facility/Admin-Income	2,500.00	2,500.00	0.00	15,000.00	15,000.00	0.00	30,000.00
5031 · Preschool Share Bookkeeper INC	1,000.00	1,000.00	0.00	6,000.00	6,000.00	0.00	12,000.00
5030 · Interest & Dividends/ Market	106.82	0.00	106.82	534.42	0.00	534.42	0.00
5036 · Gain/Loss on Investment Accts	887.89	0.00	887.89	594.63	0.00	594.63	0.00
Total 5002 · Other Revenue	8,329.71	7,335.00	994.71	45,484.05	44,010.00	1,474.05	88,020.00
Total 5000 · Income	75,908.76	73,703.00	2,205.76	417,553.38	436,538.00	-18,984.62	934,221.00
Total Income	75,908.76	73,703.00	2,205.76	417,553.38	436,538.00	-18,984.62	934,221.00
Gross Profit	75,908.76	73,703.00	2,205.76	417,553.38	436,538.00	-18,984.62	934,221.00
Expense							
6000 · Outward Ministries							
6010 · Diocese Common Life Share (CLS)	3,318.94	3,319.00	-0.06	19,913.64	19,914.00	-0.36	39,828.00
6070 · Parish PASTORAL Needs Expense	0.00	40.00	-40.00	198.24	240.00	-41.76	500.00
6016 · Food Pantry Expense	0.00	0.00	0.00	0.00	0.00	0.00	386.85
6017 · Senior Center Expense	37.09	85.00	-47.91	88.93	510.00	-421.07	1,000.00
6050 · Outreach Activities	0.00	0.00	0.00	500.00	250.00	250.00	500.00
6025 · Gifts out of parish	0.00	0.00	0.00	0.00	500.00	-500.00	500.00
Total 6000 · Outward Ministries	3,356.03	3,444.00	-87.97	20,700.81	21,414.00	-713.19	42,714.85
6100 · Internal Ministries							
6145 · Advertise / Communications	616.97	624.99	-8.02	1,831.52	1,928.70	-97.18	2,528.64
6115 · Hospitality/Fellowship Expense	0.00	100.00	-100.00	58.77	600.00	-541.23	1,200.00
6125 · Child Care Expense (Sunday)	0.00	250.00	-250.00	0.00	1,500.00	-1,500.00	2,500.00
6126 · Stewardship/Leveraging Expense	0.00	0.00	0.00	0.00	370.00	-370.00	1,500.00
6130 · Parish Development Fund	650.95	2,000.00	-1,349.05	5,571.96	6,000.00	-428.04	7,815.00
6140 · Youth & Child Ministries Expsns	0.00	250.00	-250.00	38.50	500.00	-461.50	1,000.00
Total 6100 · Internal Ministries	1,267.92	3,224.99	-1,957.07	7,500.75	10,898.70	-3,397.95	16,543.64
6150 · Preschool Expenses							
6155 · Classroom Supplies	627.10	300.00	327.10	1,907.85	1,550.00	357.85	3,600.00
6151 · Classroom Equipment	0.00	0.00	0.00	868.41	700.00	168.41	1,400.00
6165 · Food Supplies-Preschool	977.45	575.00	402.45	3,961.27	3,450.00	511.27	7,350.00
6158 · Hygiene/First Aid	112.50	150.00	-37.50	1,024.13	900.00	124.13	1,800.00
6160 · Playground Equipment	0.00	100.00	-100.00	115.82	500.00	-384.18	900.00
Total 6150 · Preschool Expenses	1,717.05	1,125.00	592.05	7,877.48	7,100.00	777.48	15,050.00

F. Profit & Loss Budget Performance Church & Preschool

Accrual Basis

June 2023

	Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Bud...
6300 · Admin- Salaries							
6200 · Personnel Expenses							
6202 · Salaries & Wages	53,239.07	58,110.00	-4,870.93	228,780.45	251,860.00	-23,079.55	543,820.00
6252 · Substitutes	3,064.00	285.00	2,779.00	16,431.10	2,490.00	13,941.10	4,200.00
6255 · Employee Health/Life Insurance	3,437.14	5,510.00	-2,072.86	24,041.27	33,060.00	-9,018.73	67,620.00
6261 · Pension	2,685.94	3,042.00	-356.06	11,973.37	14,182.00	-2,208.63	28,364.00
6262 · Payroll Taxes	3,548.48	4,030.00	-481.52	16,630.13	17,505.00	-874.87	35,535.00
6410 · Worker's Comp. Ins	467.70	491.00	-23.30	3,884.16	2,946.00	938.16	5,086.69
6260 · Professional Development	461.28	375.00	86.28	1,151.54	1,150.00	1.54	2,400.00
6360 · Supply Clergy/Sabbatical	495.00	75.00	420.00	1,795.00	450.00	1,345.00	900.00
Total 6200 · Personnel Expenses	67,398.61	71,918.00	-4,519.39	304,687.02	323,643.00	-18,955.98	687,925.69
Total 6300 · Admin- Salaries	67,398.61	71,918.00	-4,519.39	304,687.02	323,643.00	-18,955.98	687,925.69
6400 · Administration							
6445 · BANK Fees	38.45	47.00	-8.55	110.43	283.00	-172.57	575.00
6560 · Payroll Expenses	299.62	365.00	-65.38	2,059.02	1,935.00	124.02	3,600.00
6735 · Liability & Property Insurance	1,697.90	1,828.00	-130.10	10,187.03	10,968.00	-780.97	18,286.00
6480 · Misc. Expense	166.00	50.00	116.00	1,910.01	300.00	1,610.01	600.00
6441 · Outside Services	76.00	177.00	-101.00	860.59	1,062.00	-201.41	2,135.00
6430 · Office Supplies	84.03	208.00	-123.97	820.90	1,140.00	-319.10	2,500.00
6425 · Office Equip. & Maintenance	264.59	385.00	-120.41	2,351.07	2,310.00	41.07	4,620.00
6420 · Postage	136.00	35.00	101.00	136.00	210.00	-74.00	525.00
6770 · Internet Provider	199.99	209.99	-10.00	1,199.94	1,259.94	-60.00	2,619.87
6755 · Telephone Service	292.88	280.00	12.88	1,712.68	1,680.00	32.68	3,360.00
6272 · Preschool Share Bookkeeper EXPN	1,000.00	1,000.00	0.00	6,000.00	6,000.00	0.00	12,000.00
6790 · Preschool Facility/Ad- rnt EXPN	2,500.00	2,500.00	0.00	15,000.00	15,000.00	0.00	30,000.00
8045 · Property Tax	0.00	0.00	0.00	2,382.55	2,405.00	-22.45	4,755.00
6415 · Fees & Permits	0.00	0.00	0.00	383.00	600.00	-217.00	1,350.00
6451 · Memberships & Subscriptions	5.43	0.00	5.43	32.63	150.00	-117.37	375.00
6271 · Transportation Expense	93.60			271.04			
Total 6400 · Administration	6,854.49	7,084.99	-230.50	45,416.89	45,302.94	113.95	87,300.87
6500 · Worship & Music							
6525 · Altar Guild Expense	147.36	52.00	95.36	288.44	312.00	-23.56	625.00
6530 · Bulletin & Lectionaires	0.00	41.00	-41.00	217.00	246.00	-29.00	500.00
6541 · Flowers Expense	280.57	120.00	160.57	1,670.55	1,000.00	670.55	2,000.00
6520 · Liturgical Supplies- Expense	0.00	65.00	-65.00	356.23	390.00	-33.77	780.00
6506 · Funerals/Weddings/Baptsms Expns	0.00	25.00	-25.00	3,915.21	150.00	3,765.21	300.00
6515 · Music Expense	129.00	100.00	29.00	1,107.58	600.00	507.58	1,200.00
6505 · Supply Musician	0.00	100.00	-100.00	250.00	600.00	-350.00	1,200.00
6510 · Piano & Organ Maint.	0.00	63.00	-63.00	0.00	378.00	-378.00	750.00
Total 6500 · Worship & Music	556.93	566.00	-9.07	7,805.01	3,676.00	4,129.01	7,355.00
6600 · Christian Formation	0.00			147.31			
6700 · Building and Property							
6710 · Gas & Electricity	858.25	1,413.00	-554.75	8,426.41	8,478.00	-51.59	16,570.05
6705 · Water Expenses	0.00	0.00	0.00	4,119.52	3,150.00	969.52	7,150.00
6715 · Janitor/Cleaning Crew	2,069.00	2,328.00	-259.00	14,395.35	13,968.00	427.35	27,939.00
6725 · Pest Control	243.00	243.00	0.00	1,458.00	1,458.00	0.00	3,703.00
6740 · Trash Collection	309.46	276.00	33.46	1,856.76	1,656.00	200.76	3,320.76
6760 · Landscape Maintenance	880.00	880.00	0.00	6,600.00	5,280.00	1,320.00	10,560.00
6730 · Supplies-Janatorial/Campus	332.84	360.00	-27.16	2,183.51	2,160.00	23.51	4,340.00
6775 · Alarm Service	430.98	418.00	12.98	1,975.98	2,008.00	-32.02	3,766.00
6750 · CHURCH-Repairs/Improvements	2,266.16	1,200.00	1,066.16	5,799.30	7,200.00	-1,400.70	14,400.00
6765 · PRESCHOOL Repairs/Improvements	-25,268.09	250.00	-25,518.09	4,208.92	1,800.00	2,408.92	4,000.00
6752 · RECTORY -Repairs/Improvements	0.00	150.00	-150.00	0.00	900.00	-900.00	1,800.00
Total 6700 · Building and Property	-17,878.40	7,518.00	-25,396.40	51,023.75	48,058.00	2,965.75	97,548.81
Total Expense	63,272.63	94,880.98	-31,608.35	445,159.02	460,092.64	-14,933.62	954,438.86
Net Ordinary Income	12,636.13	-21,177.98	33,814.11	-27,605.64	-23,554.64	-4,051.00	-20,217.86
Other Income/Expense							
Other Income							
9010 · Extraordinary INCOME							
9012 · ERTC 2020 Tax Credit Refund	0.00			24,898.65			
9011 · Loan Forgiveness PPPL loan 1	0.00			3,215.32			
Total 9010 · Extraordinary INCOME	0.00			28,113.97			
Total Other Income	0.00			28,113.97			
Other Expense							
9013 · Extraordinary EXPENSE							
9005 · Extraordinary Expense-PS Flood	11,077.14			11,077.14			
Total 9013 · Extraordinary EXPENSE	11,077.14			11,077.14			
9001 · Depreciation Expense	9,874.80			9,874.80			
Total Other Expense	20,951.94			20,951.94			
Net Other Income	-20,951.94			7,162.03			
Net Income	-8,315.81	-21,177.98	12,862.17	-20,443.61	-23,554.64	3,111.03	-20,217.86

St. David's Church & Preschool
G. CHURCH Profit & Loss Budget vs. Actual

January through June 2023

Accrual Basis

Table with columns: Jan 23 Budget, Feb 23 Budget, Mar 23 Budget, Apr 23 Budget, May 23 Budget, Jun 23 Budget, Jan - Jun 23 Budget, and TOTAL Budget. Rows include Ordinary Income/Expense (5000-5036), Expense (6000-6271), and Net Ordinary Income.

St. David's Church & Preschool
H. PRESCHOOL Profit & Loss Budget vs. Actual
 January through June 2023

	Jan 23		Feb 23		Mar 23		Apr 23		May 23		Jun 23		TOTAL	
	Jan 23	Budget	Feb 23	Budget	Mar 23	Budget	Apr 23	Budget	May 23	Budget	Jun 23	Budget	Jan - Jun 23	Budget
Ordinary Income/Expense														
Income														
5000 · Income														
5100 · Tuition														
5101 · Monthly Tuition	43,380.00	43,700.00	40,365.00	45,725.00	40,390.00	45,725.00	39,370.00	47,000.00	40,435.00	47,000.00	40,035.00	47,000.00	243,975.00	276,150.00
5105 · Application Fee	0.00	25.00	0.00	75.00	0.00	75.00	0.00	75.00	0.00	50.00	0.00	0.00	0.00	300.00
5110 · Registration Fees	0.00	250.00	0.00	250.00	0.00	250.00	0.00	2,750.00	2,975.00	3,750.00	450.00	1,500.00	3,425.00	8,750.00
5115 · Extra Days Payment	105.00	150.00	0.00	75.00	105.00	75.00	0.00	75.00	0.00	75.00	0.00	75.00	210.00	525.00
5170 · School Donations Income	60.00	25.00	641.79	25.00	54.64	25.00	58.64	25.00	25.05	25.00	28.31	25.00	868.43	150.00
5130 · Family Discount	-502.00	-502.00	-502.00	-502.00	-502.00	-502.00	-502.00	-502.00	-502.00	-502.00	-502.00	-502.00	-3,012.00	-3,012.00
5140 · Tuition Assistance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5141 · Employee Discount	-1,290.00	-1,020.00	-470.00	-1,020.00	-470.00	-1,020.00	-470.00	-1,020.00	-470.00	-1,020.00	-470.00	-1,020.00	-3,640.00	-6,120.00
5125 · Returned Check/Tuitions NSF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	35.00	30.00	35.00
5129 · Unrecoverable Debt Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
571 · PayPal/Credit Card Fees	0.00	20.00	0.00	20.00	0.00	20.00	0.00	20.00	0.00	20.00	0.00	20.00	0.00	120.00
Total 5100 · Tuition	41,753.00	42,648.00	40,034.79	44,648.00	39,577.64	44,648.00	38,456.64	48,423.00	42,463.05	49,398.00	39,571.31	47,133.00	241,856.43	276,898.00
5001 · Donations and Events														
5050 · Miscellaneous Donations Income	0.00	28.00	0.00	28.00	0.00	28.00	0.00	28.00	0.00	28.00	0.00	28.00	0.00	168.00
Total 5001 · Donations and Events	0.00	28.00	0.00	28.00	0.00	28.00	0.00	28.00	0.00	28.00	0.00	28.00	0.00	168.00
Total 5000 · Income	41,753.00	42,676.00	40,034.79	44,676.00	39,577.64	44,676.00	38,456.64	48,451.00	42,463.05	49,426.00	39,571.31	47,161.00	241,856.43	277,066.00
Total Income	41,753.00	42,676.00	40,034.79	44,676.00	39,577.64	44,676.00	38,456.64	48,451.00	42,463.05	49,426.00	39,571.31	47,161.00	241,856.43	277,066.00
Gross Profit	41,753.00	42,676.00	40,034.79	44,676.00	39,577.64	44,676.00	38,456.64	48,451.00	42,463.05	49,426.00	39,571.31	47,161.00	241,856.43	277,066.00
Expense														
6100 · Internal Ministries														
6145 · Advertise / Communications	14.99	14.99	14.99	91.99	629.91	539.99	15.99	14.99	15.99	216.75	557.98	539.99	1,249.85	1,418.70
Total 6100 · Internal Ministries	14.99	14.99	14.99	91.99	629.91	539.99	15.99	14.99	15.99	216.75	557.98	539.99	1,249.85	1,418.70
6150 · Preschool Expenses														
6155 · Classroom Supplies	83.37	200.00	75.40	200.00	0.00	250.00	87.98	300.00	1,034.00	300.00	627.10	300.00	1,907.85	1,550.00
6151 · Classroom Equipment	0.00	100.00	0.00	100.00	0.00	100.00	0.00	200.00	868.41	200.00	0.00	0.00	868.41	700.00
6165 · Food Supplies-Preschool	740.20	575.00	900.45	575.00	305.52	575.00	566.51	575.00	471.14	575.00	977.45	575.00	3,961.27	3,450.00
6157 · PET Expense Preschool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6158 · Hygiene/First Aid	59.96	150.00	116.22	150.00	190.18	150.00	374.77	150.00	170.50	150.00	112.50	150.00	1,024.13	900.00
6160 · Playground Equipment	0.00	100.00	0.00	0.00	0.00	0.00	10.99	300.00	104.83	0.00	0.00	100.00	115.82	500.00
Total 6150 · Preschool Expenses	883.53	1,125.00	1,092.07	1,025.00	495.70	1,075.00	1,040.25	1,525.00	2,648.88	1,225.00	1,717.05	1,125.00	7,877.48	7,100.00
6300 · Admin- Salaries														
6200 · Personnel Expenses														
6202 · Salaries & Wages	28,877.35	26,500.00	19,478.44	26,500.00	21,848.96	26,500.00	21,449.17	26,500.00	22,322.56	26,500.00	35,002.57	39,750.00	148,979.05	172,250.00
6252 · Substitutes	1,237.20	1,065.00	5,327.40	285.00	2,685.10	285.00	495.20	285.00	3,622.20	285.00	3,064.00	285.00	16,431.10	2,490.00
6255 · Employee Health/Life Insurance	4,213.09	4,200.00	1,370.76	4,200.00	2,931.76	4,200.00	2,846.76	4,200.00	2,846.76	4,200.00	2,182.14	4,200.00	16,391.27	25,200.00
6261 · Pension	1,567.15	1,628.00	1,232.18	1,628.00	1,243.70	1,628.00	1,235.16	1,628.00	1,225.22	1,628.00	1,850.73	2,442.00	8,354.14	10,582.00
6262 · Payroll Taxes	2,922.23	2,065.00	1,822.87	2,065.00	1,473.12	2,065.00	1,601.95	2,065.00	1,649.81	2,065.00	2,579.37	3,080.00	12,049.35	13,405.00
6410 · Worker's Comp. Ins	416.25	406.00	416.25	406.00	1,375.67	406.00	416.25	406.00	416.25	406.00	416.25	406.00	3,456.92	2,436.00
6260 · Professional Development	84.62	25.00	161.64	125.00	359.00	125.00	24.00	125.00	61.00	125.00	461.28	125.00	1,151.54	650.00
6200 · Personnel Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 6200 · Personnel Expenses	39,317.89	35,889.00	29,809.54	35,209.00	31,917.31	35,209.00	28,068.49	35,209.00	32,143.80	35,209.00	45,556.34	50,288.00	206,813.37	227,013.00
Total 6300 · Admin- Salaries	39,317.89	35,889.00	29,809.54	35,209.00	31,917.31	35,209.00	28,068.49	35,209.00	32,143.80	35,209.00	45,556.34	50,288.00	206,813.37	227,013.00
6400 · Administration														
6445 · BANK Fees	32.74	28.00	0.00	27.00	0.00	27.00	0.00	27.00	0.00	27.00	0.00	27.00	32.74	163.00
6560 · Payroll Expenses	155.35	170.00	403.24	170.00	176.77	170.00	141.77	170.00	141.77	170.00	176.09	230.00	1,194.99	1,080.00
6735 · Liability & Property Insurance	679.13	728.00	679.13	728.00	679.13	728.00	679.12	728.00	679.12	728.00	679.12	728.00	4,074.75	4,368.00
6480 · Misc. Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166.00	0.00	166.00	0.00
6441 · Outside Services	0.00	0.00	85.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.28	0.00
6430 · Office Supplies	190.04	0.00	0.00	108.00	236.05	108.00	0.00	108.00	23.88	108.00	0.00	108.00	449.97	540.00
6425 · Office Equip. & Maintenance	0.00	25.00	0.00	25.00	0.00	25.00	350.00	25.00	0.00	25.00	0.00	25.00	350.00	150.00
6770 · Internet Provider	99.99	99.99	99.99	99.99	99.99	99.99	99.99	99.99	99.99	99.99	99.99	99.99	599.94	599.94
6755 · Telephone Service	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	510.00	510.00
6272 · Preschool Share Bookkeeper EXPN	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	6,000.00	6,000.00
6790 · Preschool Facility/Ad- rmt EXPN	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	15,000.00	15,000.00
6415 · Fees & Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	383.00	350.00	0.00	0.00	383.00	350.00
6451 · Memberships & Subscriptions	5.42	0.00	5.50	25.00	5.43	0.00	5.43	0.00	5.42	125.00	5.43	0.00	32.63	150.00
Total 6400 · Administration	4,747.67	4,635.99	4,858.14	4,767.99	4,782.37	4,742.99	4,861.31	4,742.99	4,918.18	5,217.99	4,711.63	4,802.99	28,879.30	28,910.94

St. David's Church & Preschool
H. PRESCHOOL Profit & Loss Budget vs. Actual
 January through June 2023

													TOTAL	
	Jan 23	Budget	Feb 23	Budget	Mar 23	Budget	Apr 23	Budget	May 23	Budget	Jun 23	Budget	Jan - Jun 23	Budget
6700 - Building and Property														
6710 - Gas & Electricity	620.76	690.00	868.70	690.00	910.76	690.00	833.38	690.00	550.48	690.00	429.13	690.00	4,213.21	4,140.00
6705 - Water Expenses	708.62	500.00	0.00	0.00	0.00	500.00	0.00	0.00	1,351.14	500.00	0.00	0.00	2,059.76	1,500.00
6715 - Janitor/Cleaning Crew	1,413.00	1,413.00	1,413.00	1,413.00	1,840.35	1,413.00	1,672.00	1,413.00	1,413.00	1,413.00	1,213.00	1,413.00	8,964.35	8,478.00
6725 - Pest Control	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	780.00	780.00
6740 - Trash Collection	154.73	101.00	154.73	101.00	154.73	101.00	154.73	101.00	154.73	101.00	154.73	101.00	928.38	606.00
6730 - Supplies-Janatorial/Campus	319.47	220.00	127.04	220.00	199.36	220.00	0.00	220.00	566.89	220.00	176.42	220.00	1,389.18	1,320.00
6775 - Alarm Service	278.50	250.00	0.00	0.00	215.49	250.00	278.50	0.00	0.00	250.00	215.49	250.00	987.98	1,000.00
6765 - PRESCHOOL Repairs/Improvements	0.00	0.00	423.65	100.00	0.00	100.00	0.00	100.00	577.70	500.00	775.47	100.00	1,776.82	900.00
Total 6700 - Building and Property	3,625.08	3,304.00	3,117.12	2,654.00	3,450.69	3,404.00	3,068.61	2,654.00	4,743.94	3,804.00	3,094.24	2,904.00	21,099.68	18,724.00
Total Expense	48,589.16	44,968.98	38,891.86	43,747.98	41,275.98	44,970.98	37,054.65	44,145.98	44,470.79	45,672.74	55,637.24	59,659.98	265,919.68	283,166.64
Net Ordinary Income	-6,836.16	-2,292.98	1,142.93	928.02	-1,698.34	-294.98	1,401.99	4,305.02	-2,007.74	3,753.26	-16,065.93	-12,498.98	-24,063.25	-6,100.64
Other Income/Expense														
Other Expense														
9001 - Depreciation Expense	0.00		0.00		0.00		0.00		0.00		9,874.80		9,874.80	
Total Other Expense	0.00		0.00		0.00		0.00		0.00		9,874.80		9,874.80	
Net Other Income	0.00		0.00		0.00		0.00		0.00		-9,874.80		-9,874.80	
Net Income	-6,836.16	-2,292.98	1,142.93	928.02	-1,698.34	-294.98	1,401.99	4,305.02	-2,007.74	3,753.26	-25,940.73	-12,498.98	-33,938.05	-6,100.64

St. David's Monthly Ministry Report to Vestry

Date: July 18, 2023

Name of Ministry: Preschool

Chair: Karen Garcia-Preschool Director

Informational Matters: (No Action Needed)

St. David's Preschool is a constructivist Reggio Emilia inspired school which uses an emergent and child centered curriculum. In constructivism, a student is taught to learn and grow through their own experiences and personal knowledge. We recognize that each student is unique and has various learning styles.

Teachers are trained in these modalities, which takes time to develop and learn. Other programs focus on the teacher as the planner wear as we use the children's interests as an inspiration and guide. St. David's provides ongoing training both in-house and in the community, including unit bearing courses, for teachers. The director works with the teaching staff to plan training options appropriate for new as well as seasoned teachers.

We are licensed for children 2 years through Kindergarten for a total of 53 children per day. We have five classroom spaces located in the Education Center building. Rooms 1-4 are downstairs, room 6 is upstairs and Room 5 is the Preschool Office and supply area. Currently the Mission Center's Men's restroom is the licensed restroom for Room 6 upstairs. The Mission Center is also licensed as alternate use space such as when we used it during the height of the pandemic and again when the downstairs portion of the Education Center building flooded this year.

Fiscal Update:

- June's Draft P & L shows a net income of **-\$16,065.93** for the preschool. While a deficit is not a great thing, June was a 3rd payroll month and we were originally planned to have a deficit of -\$12,498.98 for this month.
- As discussed at the finance committee meeting, I have begun the process of developing a plan with an updated fiscal/budget forecast designed to put the preschool back into a fiscally sound position for the final two quarters of the year. This plan will be shared with members of the executive committee over the next few weeks and presented to the finance committee and vestry when completed.

Other Updates:

- Summer is always a time of change at preschools with students leaving, new ones enrolling and staffing changes occurring. We have unfortunately accepted teacher Hannah Aceves resignation and her last day with us will be Friday, July 21st. I have already begun the process of searching out new team members both for now and the fall term.
- Our Rector's Warden, Elaine, & I attended a meeting (Tuesday morning) with other Episcopal preschools in the diocese led by Charlette Preslar the new Director of Formation.

Wants/needs/prayers: Pray that fall enrollment continues in a positive direction and that we find the qualified new team members we need to carry out our mission to *provide excellence in play-based early childhood education via a nurturing and purposeful environment that supports a healthy self-image, creative expression, and critical thinking.*



Room 1 children are exploring space this month and are positioning themselves like the constellation Gemini. We discussed this is a symbol for twins and that our school has two sets of twin siblings right now.



Room 6 children learning about the American Flag and water play the first week in July!

Welcoming Ministry

Vestry Report July 2023

Mission: We greet, we welcome, we invite, we engage, we educate and we foster commitment to service to God with love.

Goal: To have every newcomer engaged in the ministry of their choice so they gain connection with the parish within the first few months - NOT SERVING St. David's but engaging in a ministry that touches their spirit and supports their journey with Christ.

Committee Members: Jamie Wood, Deacon Nancy Holland, Chris Timmons, Phal Chourp, Joy Wolf, Kathleen Hoot, People's Warden Anne Kellett, Advisor Rector's Warden Elaine Turnbull– Chair MK Mason

Accomplishments to date:

- Welcoming Table and new name tags
- Established our mission and goals.

In Progress:

- Creating a welcoming/ushers/greeting process
- Bread for newcomers
- Create budget for ministry to submit for 2024

MK Mason - Chair