



The Episcopal Church of St Thomas the Apostle

Monthly Vestry Meeting - Minutes August 20, 2024

IN ATTENDANCE

Rector

Father Christopher Thomas

Clergy, Staff/Guest

Lee Swift, Administrative Assistant

Ex-Officio Officers

Joe DeuPree, Treasurer

Alberto Galué, Clerk

Rusty Rippamonti, Chancellor

Vestry Members

Alyssa Abadinsky

Rene Aguirre

John Billingsley

Hampton Burwick

Janet Elsea - Senior Warden

Daniel Hall - Junior Warden

Jerry Knight

Jami Mifflin

John Van Buskirk

SUMMARY OF ACTIONS TAKEN AND SIGNIFICANT EVENTS

- **Approval of Minutes from the Vestry Meeting on July 16, 2024**
- **Approval of the 2023 Financial and Management Records Audit Report**
- **Approval to Host a Craft Sales Event for Mission and Outreach.**
- **Approval of Conover's Bid for Replacing Three Air Conditioning Units**

NARRATIVE

I. Call to Order and Opening Prayer**Fr. Christopher Thomas**

The meeting was called to order at 7:02 PM. by Fr. Christopher Thomas, and the meeting began with an opening prayer led by Fr. Christopher.

II. Resource Person for Meeting**Jami Mifflin****III. Prior Meeting Minutes Approval****Janet Elsea**

John Van Buskirk moved, and Hampton Burwick seconded, a motion for approval of the July 16, 2024 meeting minutes. The Vestry unanimously approved the motion, with no changes. All members voted in favor, with none opposed.

IV. Realm Connect Introduction/Train Session**Lee Swift**

The meeting was relocated for this segment of the agenda to the Narthex to accommodate Lee's demonstration of the Realm Connect application. Lee highlighted the application's user-friendly interface and straightforward login process, which is designed to be simple and efficient. He also offered to arrange one-on-one training sessions if needed. The application provides a comprehensive view of all user-associated groups and operates similarly to Facebook, featuring secure group management capabilities that allow users to select their

posting group. Lee reviewed the tool's functionality and encouraged the vestry to begin using it.

V. Finance Committee

Joe DeuPree

Financial Report – The financial report for the past seven months was reviewed. Revenue totaled \$800 below the budgeted amount for this period. Budgeted expenses were calculated by dividing the annual budget by 12. However, higher expenditures are expected during the summer months. Notable expenses included maintenance and tree cleanup, as well as the need for replacement of three air conditioning units. Dan Hall provided further details on the budget and financial recommendations later in the meeting.

Bob Walker had intended to donate a portion of his estate to the church but did not complete the necessary documentation before his passing. The church incurred expenses for his cremation and burial, which will be charged to his estate. The heirs have been contacted to resolve the estate matters. One of the heirs supports the allocation of Bob Walker's share of the funds to the church, although his share is relatively small.

Lee Swift checked the city website for water usage, but the relevant information had not been posted. He could not provide updated numbers but expects a similar outcome for the current period. A leak issue was resolved, and Rusty Rippamonti volunteered to send another letter to the city requesting a refund for leaked water.

Fr. Christopher asked the Vestry if there were any concerns regarding the financial report. No concerns were raised.

Audit Committee Report – The audit has been completed and shows overall improvement compared to last year. Key points include the implementation of annual performance reviews for staff (excluding clergy) and updates to the wedding and funeral policies. The Safe Church program has been documented, although a few individuals still need to complete the required training.

Room rental and calendar management have been clarified, with details available on the church website. If a meeting is needed, scheduling information should be checked there.

The control policy has been updated, with improved key management procedures and documentation. The vestry handbook will include a list of individuals with keys, and all key holders will undergo background checks and Safe Church training.

The Financial and Budget Committees have reviewed and approved the audit. It will be reported to the Diocese before September 1. Alberto Galué will certify Audit Resolution to meet the September 1 deadline, and Rusty Rippamonti read the resolution for certification.

Upon a motion by Jerry Knight, seconded by John Van Buskirk, the Vestry unanimously approved a resolution suggested by Rusty Rippamonti approving the Audit Committee's 2023 Financial and Management Records Audit Report. There were no questions or objections, and the motion was carried unanimously.

Fr. Christopher concluded this segment of the meeting by acknowledging the importance of the audit report and expressing his appreciation to the members who contributed to its completion.

VI. Mission – Outreach Committee

Janet Elsea

There was little to report from the recent meeting, which included three participants. The group discussed the process of mailing checks to all grant recipients.

Mother Virginia proposed a fundraising event, which needed Vestry approval in advance. In the past, similar events, such as cake and dessert auctions, have received blanket approval. Steve Toon generously donated crystal sun catchers, which could be sold or auctioned, with proceeds going to the Mission and Outreach fund. The date being considered is September 8th, though Steve Toon will be undergoing surgery that week and may not be available to promote the sale. If necessary, the event could be postponed. Additionally, other craft sales could be organized, including items like crocheted goods, which typically sell well around Christmas.

A question was raised regarding whether crafters would donate their proceeds to Mission and Outreach, rather than keeping the funds for themselves. It was the sense of the vestry that all funds from the sales of times should be allocated for Mission and Outreach.

A motion to approve the plan to host a craft sales event with the goal of raising funds to support Mission and Outreach initiatives was made by Hampton Burwick and seconded by Jami Mifflin. All were in favor, with none opposed.

Finally, there was mention of a dessert auction on September 8th, which the committee needs to coordinate with the auctioneer, Randy Hering, as this presents an excellent opportunity to raise funds. Eight people have already committed to donating desserts.

VII. Building and Grounds (B&G) Committee

Dan Hall

Three bids were received for the air conditioning project. The first bid, from our current vendor Conover, was \$47,500 and included the replacement of three air conditioning units along with the necessary restructuring work. The second bid was \$39,673 but would require significant restructuring due to the building's design, adding complexity and cost to the project. The third bid, from Willard, was approximately \$42,273, but it did not include any restructuring of the attic, which would necessitate hiring an engineer separately—work that Conover had already planned for. During the discussion, Rusty Rippamonti pointed out that selecting the lowest bid is not mandatory. Dan Hall suggested accepting Conover's bid, noting the close pricing and the value of maintaining our existing relationship with Conover, who also handles our routine maintenance.

The motion to proceed with Conover's bid for replacing three air conditioning units was made by Hampton Burwick and seconded by John Van Buskirk. With no further discussion, the motion was unanimously approved.

Additionally, it was suggested that we prioritize addressing the internet situation at the north end of the building. Pricing will be gathered. Other projects, such as the drinking fountain installation, are also being lined up. There is confidence that the budget will cover these expenses.

Regarding the Building and Grounds Committee, the group expressed appreciation for the thoroughness of the process, acknowledging that while laborious, it was also very educational. The committee felt reassured that the fiduciary responsibility was fulfilled in making the best choices for the organization.

VIII. Guild Liaisons Reports

- **Acolytes/Eucharistic Ministers:** Jerry Knight – Nothing to report

- **Eucharistic Visitors:** John Billingsley – Nothing to report
- **Altar Guild:** Rene Aguirre – Nothing to report
- **Greeters/Ushers:** Hampton Burwick – A meeting was held as part of the "Invite, Welcome, and Connect" initiative, with other champions present. Linda led the session in the parish hall. It was decided that greeters would be assigned, with no additional needs identified at this time.

The group discussed the need for a tablet to facilitate the check-in process with the congregation, which would be finalized in coordination with Lee Swift, and how the Realm system would be integrated.

Visitor registration through a QR code was also discussed, particularly for those watching online. It was noted that, while the QR code is encouraged, there is uncertainty about how consistently it is being used each Sunday. Some attendees may attempt to register but fail to hit submit, highlighting the need for tools to improve direct communication.

The purpose of the check-in process is to stay connected with members, but concerns were raised about those who haven't attended in three weeks and haven't received follow-up calls.

The conversation also touched on past practices during COVID, where everyone signed in for safety reasons, and how those methods might still be relevant.

- **Kitchen/Social:** Jami Mifflin – The recent game night was reported as a success. It was suggested that alcohol could be included in future events. Additional ideas were discussed, including the usual Thanksgiving activities. There are plans to organize a chili cooking event, with details on how it will be executed to be determined.
- **Lectors (Readers):** Alyssa Abadinsky – She is trying to get readers together.
- **Music:** Janet Elsea – Joe Henry is planning a special event for the 8th. For Christmas Eve, if there is a need for people to be present at the same time as last year, the service will be held at 7:00 PM.

IX. Rector's Report

Fr. Christopher Thomas

- **Fall Kick-Off (September 8)** – Special planning is underway with many exciting activities planned for the day. Attendees are encouraged to prepare dishes for a lunch after the service. The event will also mark the first day of the Children's Chapel. Shelly Turner has been working on a transition program, which will integrate children into the service. The children will attend their own service with two adult leaders and then return to the main service. This format aims to offer a meaningful experience for the children while still involving them in the overall service. The impact on Sunday school will be significant, and Shelly was thanked for championing this initiative.
- **Fall Formation (Wednesday class & Children's Chapel)** – The Wednesday following the Fall Kick-Off, we will begin a 6-week fall formation class. The class aims to provide a deeper understanding of the Eucharist and its significance in worship. It will be an excellent opportunity to learn more about this important aspect of our faith and its role in the world. The classes will start on September 11 and run for six consecutive Wednesdays. This initiative is part of our broader effort to deepen spiritual learning and engagement within the community.

- **Bishop's Election – Diocesan Search Committee Gathering** – The search committee's efforts are commendable. St. Thomas received strong representation in the survey, with participation exceeding that of other churches. The responses have been recorded well, and many opted to include the church name, showing strong representation from St. Thomas.

A series of group sessions have been held to discuss and identify the church's needs. In reviewing the survey responses, it is clear that we must strive to support and love everyone equally. This principle of inclusivity and respect should guide our discussions and decisions. Meetings for lay people are being organized to ensure that everyone has an opportunity to contribute to this process.

- **75th Anniversary Celebration Planning** – Planning has begun for the upcoming 75th anniversary celebration, with the recognition that it will arrive quickly. Those interested in participating are encouraged to think about how they would like to contribute. The Senior Warden and Ruth Woodward will coordinate a group to organize the event, using the notebook from the 50th anniversary as a reference point. It's important to spread the word widely and gather a broad range of ideas, including the possibility of organizing a dinner and dance. Ruth Woodward, who played a key role in the 50th anniversary celebration and possesses extensive institutional knowledge, will be instrumental in this planning process.
- **Stewardship Committee Update** – The Stewardship Committee will meet two weeks from tonight. The stewardship cards have already been printed, and the letters are being processed and are ready to be sent. Please inform Fr. Christopher of the date when his letter needs to go out, and ensure Lee Swift is included in the distribution list.
- **Pastoral Care and Workload** – Last month, a question was raised about self-care and managing workload. This week has provided insights into the importance of addressing this concern. With the recent funerals and other significant events in the church, there has been a considerable amount of work involved in maintaining the spiritual life of the congregation. Historically, there was a Funeral Committee that managed the social aspects of these events, but this is no longer in place.

It is crucial to acknowledge the extensive preparation required, including setting up, air conditioning, preparing pastoral care, and managing maintenance materials. This work, which often goes unseen, can be overwhelming, and the need for transparency about these responsibilities is important.

As the workload intensifies, it's vital to address burnout and ensure adequate support. Fr. Christopher wants to be upfront about the current situation and the reality of managing a parish with limited help. If additional support or part-time assistance is needed, particularly during busy periods, it should be considered to prevent further stress and ensure effective pastoral care.

- **Gas Replacement Update** – There was a question about the status of the gas pipeline replacement project. The current status is that they are planning to tunnel. The lack of updates is generally considered a positive sign.
- **Gratitude and Community** – There was an expression of gratitude for the members of the congregation and the community's support. The aim is to foster a positive environment where everyone feels valued and to ensure that the clergy are supported and not driven away. The sense of mutual affection and support within the congregation is appreciated.

X. Resource Person for September 17, 2024 Meeting

Fr. Christopher Thomas

John Billingsley

XI. Compline & Dismissal

Fr. Christopher Thomas

The meeting was closed with Compline by Fr. Christopher at 8:30 PM.

APPENDIX

- Vestry Meeting Agenda
- Vestry Meeting Minutes – July 16, 2024
- Realm Connect
- Budget and Finance Committee Report – June 18, 2024
- Balance Sheet – July 31st 2024
- Income Statement – Jul 1st – Jul 31st 2024
- Special Funds – Jul 1st – July 31st 2024
- Episcopal Diocese of Dallas – Financial and Management Audit Report
- Conover Heating and Air Estimate
- Cody & Sons Estimate
- Willard Estimates
- Mission and Outreach Committee – August 13, 2024
- The Baptismal Covenant
- Vestry, Ex-Officio Officers, Clergy & Staff, Endowment Fund Committee

Meeting Minutes prepared by Alberto Galué, Clerk



The Episcopal Church of St Thomas the Apostle

Vestry Meeting Agenda

August 20, 2024
South Room
7:00 pm

“Through the intentional modeling of the baptismal covenant, the Vestry provides a foundation of leadership that promotes the active, vibrant, and transformational ministry of all.”

- *Purpose Statement of the 2024 Vestry*

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| I) Call to Order/Opening Prayer | The Rev. Christopher Thomas, Rector |
| II) Resource Person for Meeting | Jami Mifflin |
| III) Prior Meeting Minutes Approval | Janet Elsea, Senior Warden |
| IV) Realm Connect Introduction/Train Session | Lee Swift, Administrative Assistant |
| V) Finance Committee – (25 min, July financials attached)
a.) Audit Committee Report | Joe DeuPree, Treasurer |
| VI) Mission - Outreach Committee – (15 min) | Senior Warden |
| VII) B&G Committee – (20 min) | Dan Hall, Junior Warden |
| VIII) Guild Liaisons Reports (10 min)
a) Acolytes/Eucharistic Ministers: Jerry Knight
b) Eucharistic Visitors: John Billingsley
c) Altar Guild: Rene Aguirre
d) Greeters/Ushers: Hampton Burwick
e) Kitchen/Social: Jami Mifflin
f) Lectors (Readers): Alyssa Abadinsky
g) Music: Janet Elsea | |
| IX) Rector’s Report (30 min)
a) Fall Kick-Off (September 8) – Special planning
b) Fall Formation (Wednesday class & Children’s Chapel)
c) Bishop’s election – Diocesan Search Committee Gatherings
d) 75 th Anniversary Celebration Planning | The Rector |
| X) Resource Person for September 17, 2024 Meeting | TBD |
| XI) Compline | The Rector |
| XII) Dismissal | The Rector |



The Episcopal Church of St Thomas the Apostle

Monthly Vestry Meeting - Minutes July 16, 2024

IN ATTENDANCE

Rector

Father Christopher Thomas

Ex-Officio Officers

Joe DeuPree, Treasurer

Alberto Galué, Clerk

Rusty Rippamonti, Chancellor

Vestry Members

Alyssa Abadinsky

John Billingsley

Hampton Burwick

Janet Elsea - Senior Warden

Jami Mifflin

John Van Buskirk

SUMMARY OF ACTIONS TAKEN AND SIGNIFICANT EVENTS

- Approval of Minutes of Prior Vestry Meeting of June 18, 2024

NARRATIVE

I. Call to Order and Opening Prayer

Fr. Christopher Thomas

The meeting commenced promptly at 7:03 PM, led by Fr. Christopher Thomas, who opened with a prayer. Following the invocation, Fr. Christopher shared several updates regarding the pastoral care ministry and encouraged the community to offer more prayers for those in need.

First, Fr. Christopher informed the group about Lee Swift who suffered a heart attack over the weekend. Lee is currently at Medical City and his future steps remain uncertain. This news was met with concern, and Fr. Christopher emphasized the importance of keeping Lee in their thoughts and prayers.

Next, Fr. Christopher spoke about Haskell Newberry who recently underwent shoulder surgery. John is now in recovery, and while he remains private about his condition, the community was urged to support him in any way possible.

Fr. Christopher also updated everyone on Jerry Knight, who was hospitalized under the initial suspicion of needing an appendectomy. Jerry was discharged from the hospital today and is now at home recuperating.

Turning to Kenneth Goodwin, Fr. Christopher shared the difficult news that Kenneth has been battling terminal cancer and undergoing experimental treatments. Despite these efforts, Kenneth's condition has prompted his family to begin making final arrangements. This somber update highlighted the need for continued support and prayer for Kenneth and his loved ones.

On a more personal note, Alyssa Abadinsky shared the recent passing of her grandmother. She reflected on the grief and profound sense of loss, which served as a poignant reminder

of the mortality we all face. Fr. Christopher extended his condolences and spoke about the journey of life and the importance of community support during such times.

The meeting also addressed the practical matters of the pastoral care ministry. There are three upcoming funerals, and the pastoral care team is diligently preparing to provide the necessary support. Fr. Christopher noted that the team has been exemplary in their duties, offering compassion and care to those in need.

Lastly, the issue of office assistance was discussed. With Lee's uncertain recovery timeline, temporary help may be required to ensure the smooth operation of the office. Fr. Christopher reassured the group that plans are in place to manage the situation as they await more information on Lee's prognosis.

In closing this portion of the meeting, Fr. Christopher encouraged everyone to stay connected and continue supporting each other through simple acts of kindness, such as making a phone call, sending a card, or visiting someone in need. This portion of the meeting concluded with a shared sense of commitment to the community and a renewed focus on the power of collective care and prayer.

II. Resource Person for Meeting **Alyssa Abadinsky**

III. Prior Meeting Minutes Approval **Janet Elsea**

Upon a motion by Hampton Burwick, seconded by Alyssa Abadinsky, the Vestry unanimously approved the minutes of the June 18, 2024 meeting with no changes suggested.

A new procedure for handling Sunday offering receipts was introduced. Cash and checks should be placed in a bag and signed by the designated counter. Envelopes should be used to store the money, which should then be sealed and signed before being placed in a drawer to ensure a record is kept. Detailed guidance on this procedure will be provided at a later time.

There was a discussion about current procedures for handling deposits to minimize potentially fraudulent activity. The Vestry discussed having checks stamped with "Deposit Only to Saint Thomas Account." There was concern that this measure does not guarantee security or safeguards. To mitigate this risk, checks should be locked and signed for, ensuring proper endorsement and attention to detail.

IV. Realm Connect Introduction/Train Session **Lee Swift, Administrative Assistant**

Lee Swift was unable to attend the meeting due to illness. He was scheduled to provide the Vestry with a training session on using Realm for communication. Since he was not present, Fr. Christopher recommended rescheduling the training for a later date.

V. Finance Committee **Joe DeuPree**

Joe DeuPree reported that the financials are looking very good at the halfway point of the year. Year-to-date income revenue is slightly above budget, approximately \$2,400 more than anticipated. Overall, the financial situation is strong. However, there was an overspend on building and grounds maintenance, with a budget of \$7,500 but actual spending of \$10,000. This overspend may be associated with safety and fire alarms, with further details still pending. Outreach and social media expenses have been three times higher than budgeted for the year. While the church is meeting milestones for outreach work and various initiatives, there may be a need to allocate additional funds for advertising. Despite the higher expenses, the

total outreach spending remains within the overall budget. Joe DeuPree asked the Vestry if there were any questions, and there were none.

Rusty Rippamonti reported that a check for \$147,000 was received from the Bill Leazer estate. This is in addition to the \$12,000 received from an IRA owned by Bill Leazer, bringing the total received from the Leazer estate to \$159,000. To refresh the Vestry, the church also received \$5,000 from Ginger Reeder's insurance policy and \$3,000 from Christianne McKee's estate. The parish has received several generous legacy gifts, which is wonderful and should be publicized to the congregation.

The Finance Committee should discuss a legacy leaving strategy, including how to educate people about the process, track it, and promote it effectively. There could be a push to encourage participation, potentially through a special donor society or similar initiative, offering recognition and rewards for contributors.

The Vestry wants to remind the parish about making pledges or donations via stocks. Shelley Turner and Rusty Rippamonti could prepare a brief presentation on this, as it has been done before. Another couple in the parish recently made a gift via stocks, demonstrating that it is a viable option for donations.

There is a final financial committee issue to consider: how to manage the memorial fund and its investments. The Vestry should explore ways to optimize investments rather than leaving it idle.

Regarding Bob Walker's passing, the parish has done its best to advise his relatives. There was a delay with the cremation due to a missing death certificate. Joe DeuPree received an email from the crematory indicating the death certificate has been received.

VI. Mission – Outreach Committee

Janet Elsea

- **School Supply Drive:** Supplies will be delivered on August 5th at 1:30 PM. If anyone has a truck available in August, they are encouraged to assist. The blessing of the supplies will take place on Sunday, August 4th. The list of supplies should be included in the newsletter this week. If there is no newsletter due to Lee Swift's absence, an announcement will be made.
- **Auction Funds:** A question was raised about whether the funds raised in the last dessert auction were utilized. The \$1,400 raised is targeted for school supplies and uniforms. Stephen Toon is currently exploring where the need is greatest.
- **Grant:** Grants will be given to "Dallas Responds" at Oaklawn United Methodist Church and to the Episcopal Diocese of West Texas Refugee and Migrant Ministries. These grants will support a migrant center that transports people from the border to San Antonio, provides English lessons, and helps with housing. The grants should be sent as soon as possible, given the uncertain future of the migrant situation.
- Additionally, it is important to confirm whether North Dallas Share Ministry is receiving payment this year, as these payments are sometimes overlooked. This should be checked with Lee Swift upon his return.
- **Blessing Bags:** There were 15 people from St. Thomas involved in preparing blessing bags at Cathedral of Hope.
- **Angel Tree:** Steve Toon will continue to manage the Angel Tree program this year. He does a good job, and it is essential to plan this in advance. Confirmation was given that everyone is agreeable to this plan.

VII. Building and Grounds (B&G) Committee

Dan Hall

Dan Hall was not present due to illness. Joe DeuPree reported the replacement of the air conditioning unit for the south room, the office, and the sacristy. Joe and another individual had a brief conversation with Dan about arranging a meeting with the air conditioning professionals, including Ruthie and Fr. Christopher, who have handled the organization's air conditioning and heating needs in the past.

Three bids are required for the new unit. The church plans to send out requests for these bids. There may be opportunities to negotiate and reduce them further. The HVAC maintenance company currently used by the Parish is under consideration has a strong reputation and is the largest air and heating contractor in Dallas, known for their expertise.

VIII. Guild Liaisons Reports

- **Acolytes/Eucharistic Ministers:** Jerry Knight – Not present
- **Eucharistic Visitors:** John Billingsley – Does not have anything to report
- **Altar Guild:** Rene Aguirre – Not present
- **Greeters/Ushers:** Hampton Burwick – The guild met on Monday, the 8th. Linda sent out an email for a meeting on August 4th during coffee hour to continue the Invite-Welcome-Connect (IWC) work. They will discuss ideas, their vision for the future, and their plans.

Hampton's plan includes meeting with all current participants to discuss how to proceed and determine who will continue. Given the small size of the congregation and the potential for overlapping roles, there may be opportunities for individuals to take on multiple roles, such as both reading and ushering.

- **Kitchen/Social:** Jami Mifflin – The kitchen requires a deep cleaning, including going through the closets in the parish hall. The guild members are encouraged to continue their efforts and ensure the kitchen is cleaned thoroughly before the next major event.
- **Lectors (Readers):** Alyssa Abadinsky – Planning to meet after the service
- **Music:** Janet Elsea – Does not have anything to report.

IX. Rector's Report

Fr. Christopher Thomas

- **Update on IWC Ministry Work:** Fr. Christopher extended his gratitude to Hampton for providing an update on the IWC Ministry.
- **Formation Group:** The Fall Formation Committee will address the challenges posed by the current global situation and explore what Anglicanism has to say about these issues. The group will discuss how the Eucharist offers guidance and strength in navigating these challenges.
- **Planning Committee for Vestry Retreat 2025:** Details regarding the planning for the Vestry Retreat in 2025 were briefly reviewed. Further updates will be provided as planning progresses.
- **Update on Audit & Stewardship:** The Audit Committee is scheduled to meet this Saturday. Laura Giffin will assist with electronic records, eliminating the need to retrieve physical documents and thereby expediting the audit process.

The Stewardship Committee is finalizing plans for the upcoming campaign. They will determine the number of cards and letters required. The committee is currently ahead of

schedule and will meet in early September to finalize the mailing, which will be sent out in the subsequent weeks. The theme under consideration for this campaign is "Walk in Love."

- **Fall Kick-off (September 8):** Special Planning Special planning for the Fall Kick-off event, scheduled for September 8, was discussed. Further details will be provided as the event approaches.
- **Bishop's election:** Members who have not yet completed the diocesan survey regarding the bishop's election are encouraged to do so. Transparent completion of the survey is vital to ensure fairness in the election.

It has been reported a Diocesan Committee has identified four candidates through a comprehensive process, including interviews and presentations. The election at the Diocesan Convention will involve both clergy and lay delegates, representing their respective congregations. It is important to recognize that this process is a collective effort rather than a decision made by a few individuals.

The current bishop remains actively involved in the process, adding a notable dimension to the selection process.

X. Resource Person for August 20, 2024 Meeting

Fr. Christopher Thomas

Jami Mifflin

XI. Compline & Dismissal

Fr. Christopher Thomas

The meeting was closed with Compline by Fr. Christopher at 8:18 PM.

APPENDIX

- Vestry Meeting Agenda
- Vestry Meeting Minutes – June 18, 2024
- Realm Connect
- Balance Sheet – June 30th, 2024
- Income Statement – June 1st – June 30th, 2024
- June 30th, 2024 Letter – Re: Death of Robert K. ("Bob") Walker, Pending Memorial Service and Possible "Heirs at Law" to his Bob's Estate
- Mission and Outreach Committee – July 9, 2024
- Audit of the 2023 Discretionary Fund of Episcopal Church of St. Thomas the Apostle
- Mission and Outreach Committee – July 19, 2024
- The Baptismal Covenant
- Vestry, Ex-Officio Officers, Clergy & Staff, Endowment Fund Committee

Meeting Minutes prepared by Alberto Galué, Clerk



Realm Connect

A complete church solution for your staff, pastors, lay leaders, and congregation.

Churches use Realm Connect to equip every person in the church - administrative staff, pastors, lay leaders, and the overall congregation - so they can be better informed, better connected, and ready to help grow your ministry.

Problem to Solve:	Realm Connect Solution:
Administration needs a solution for managing every aspect of their church.	Administrative staff use Realm Connect to manage every detail needed to operate your church effectively. Whether it's managing your membership information, adding contributions, managing payroll and accounting, activating online giving, running in-depth reports, screening staff and volunteers and more, Realm Connect equips administrative staff with the tools they need for effective, whole church management.
Pastors need tools to better understand their ministry.	A pastor's job is never done. That's why they use Realm Connect to access detailed ministry insights, such as giving trends and demographics through dashboards. They also have access to Realm Shepherd - an app built specifically for pastors - which allows them to view details about their congregation, their discipleship journey, and more, even when pastors are away from the church.
Lay leaders need to be equipped with tools to manage their small groups, volunteer, and more.	Realm Connect was built to help support the needs of your lay leaders. Lay leaders have access to manage the details of their small groups such as the roster and communications, oversee discipleship tracks and help shepherd your congregation, and manage volunteer teams, create schedules, and more.

Realm Connect Advantages:

- Realm Connect can be accessed by staff, pastors, and the congregation from any location with an internet connection, allowing for church to happen anywhere, any time.
- Staff can utilize Realm Connect as a total solution to manage the day-to-day needs of your church, including finances, events from small to large, reports and metrics, member records, user permissions, and more.
- Pastors can access ministry insights through dashboards in Realm Connect and view important congregant details such as membership information, discipleship tracking, and more through the Realm Shepherd mobile app.
- Congregants can use both Realm Connect as well as the Realm Connect mobile app to update their profile information, manage their volunteer experience, view any current or future events or serving opportunities, communicate with their small groups or other individuals, give online, and more.
- Lay leaders can use both Realm Connect as well as the Realm Connect mobile app to manage and communicate with their small groups, manage their volunteer teams, oversee certain discipleship tracks, and more.

Key Features for Pastors:

- Access ministry insights through dashboards
- Shepherd the congregation through their journey of discipleship
- Communicate important information to your entire congregation
- Access the Realm Shepherd mobile app for better pastoral care
- Stream your worship services

Problem to Solve:	Realm Connect Solution:
<p>Congregations need tools to better engage with your church and each other.</p>	<p>Gone are the days of your congregation engaging purely with your church through mailing inserts. Church members want a proactive approach to feel connected with your church and engaged in your culture. With Realm Connect, your church members can stay connected with everything that's happening in your church through the Realm Connect mobile app. They'll receive all your communications, be able to communicate with pastors or small groups when needed, give online, manage their volunteer experience, and more.</p>
<p>Church leaders need to effectively communicate with their congregation in more ways than just email.</p>	<p>Good communication is a key indicator of healthy relationships, and your church's relationship with your congregation is no different. With Realm Connect, your church is able to communicate everything that's important...when it's important. From important volunteer needs, streaming worship services, or communicating events big or small, Realm Connect helps you communicate everything you need to your congregation. Best of all, your congregation can set their own communication preferences, such as text, email, or in-app notifications, so they'll always get your message the way that's most comfortable for them.</p>
<p>Overseeing multiple systems within a church leads to duplicate work and third-party integrations that must be managed.</p>	<p>Lots of church management softwares (ChMS) claim to be a "total solution," but is that really true when staff have to manage several third-party integrations, many with added costs? Not with Realm Connect. Realm Connect really is a total solution. Everything your church needs is found within Realm; accounting and payroll, analytics, member, volunteer, group, and event management, communications for staff and the congregation, mobile apps, discipleship tracking, online giving, background checks, and so much more.</p>

Key Features for Staff:

- Manage your entire congregation's records
- Provide online giving for your congregation
- Manage all contributions, including online, cash, checks, and other donations
- Manage Realm Accounting and Payroll
- Post important volunteer opportunities
- Create up to 75 custom fields for better management of records
- Run detailed, pre-defined reports about your membership, giving, and more
- Create on-the-fly reports based on information in your database
- Provide staff with the proper administrative rights and permissions
- Run background checks on staff and volunteers

Key Features for Lay Leaders:

- Oversee individual discipleship tracks
- Manage and communicate with small groups or volunteer teams
- Create and share volunteer schedules
- Manage small group events or meetings
- Mark attendance for small groups

Key Features for Congregants:

- Stay engaged with the Realm Connect mobile app
- Update personal information and serving preferences
- Communicate with small groups, pastors, or other congregants
- Find new events or serving opportunities
- Give one time or set up recurring giving online, through the Realm Connect mobile app, or via text
- View giving and pledge history and create new pledges
- Set communication preferences such as email, in-app notifications, or via text

Learn more about how Realm Connect can help provide your staff, pastors, lay leaders and congregation with whole church management.

Find out more at acstechnologies.com/realm/plans/connect/

BUDGET AND FINANCE COMMITTEE REPORT JUNE 18, 2024

The results of the first five months of operation continues to be strong. Income is strong and is slightly higher than what had been budgeted for the period. Expenses, with the exception of "Parish Life", are also under budget for the period. Our anticipated loss for the period was \$28,030 while year to date was only \$6,650. Still a "loss", but much lower.

The Committee received an update on the death of long-time member, Robert (Bob) Walker, who unfortunately died "intestate", though he left the draft of a will that was never signed. He had intended for the parish to be the recipient of all proceeds from his estate. That had been expressed to several people over several years and the unsigned will indicated that, but he just never got it signed. He has a niche in the columbarium. The Committee feels that the parish should be aware of this situation and believe a plea for funding should go out in order to cover the cost of cremation. It is anticipated that the cost will be around \$1,000.00.

The Committee discussed a plan to change the way Sunday offerings are handled. That plan will be presented at Tuesday's meeting for the Vestry's consideration and adoption.

Balance Sheet

As of: Jul 31st 2024 | Includes Open Transactions

Assets

Current Assets

Cash

1013 Inwood National Bank	135,011.86
1014 Inwood Bank-Operating	162,493.92
1015 Inwood Nat'l Bank-RMF	5,084.06

Total Cash 302,589.84

Total Current Assets 302,589.84

Investments

1045 Episcopal Foundation of Dallas	362,207.87
1050 Fidelity	117,167.50

Total Investments 479,375.37

Prepaid Expenses

1095 Prepaid Expenses	5,220.92
-----------------------	----------

Total Prepaid Expenses 5,220.92

Total Assets

\$ 787,186.13

Liabilities & Net Assets

Liabilities

Current Liabilities

Accounts Payable

2220 Employee Pension Deduction	172.80
2399 Income/Expense Clearing	5,511.06

Total Accounts Payable 5,683.86

Total Current Liabilities 5,683.86

Deferred Revenue

2405 Prepaid Pledges	11,250.00
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Total Deferred Revenue 11,250.00

Total Liabilities 16,933.86

Net Assets

Fund Balance

3000 General Fund	(3,945.96)
-------------------	------------

Total Fund Balance (3,945.96)

Temp Restricted-Church Designated

3005 Flower Fund	2,394.78
3010 Reserve Fund	18,735.11
3020 Mission Outreach	6,543.39
3030 Rector's Speaker Fund	13,295.81
3040 Rector's Ministry Fund	6,415.66
3060 Memorial Fund	271,221.27

Total Temp Restricted-Church Designated 318,606.02

Perm Restricted

3050 Capital Improvement	535.74
3070 Columbarium Fund	3,653.72
3090 Endowment Fund	317,198.61
3091 Knight-Flake Organ/Garden Fund	59,877.82
3093 Ewing House	(1,112.62)
3094 Ron Wilkenson Garden Color	1,000.00

Total Perm Restricted 381,153.27

Temp Restricted-Accum Surplus	
8998 Investments Mark To Mkt	74,438.94
Total Temp Restricted-Accum Surplus	74,438.94
Total Net Assets	770,252.27
Total Liabilities & Net Assets	\$ 787,186.13

Income Statement

Date Range: Jul 1st 2024 - Jul 31st 2024 | Includes Open Transactions

Accounts	Actual Jul 01, 2024 - Jul 31, 2024	Actual This Year Year to Date	Budget This Year Year to Date	Annual Budget This Year Year
Revenues				
General Receipts				
4000 Pledge Income	23,782.00	186,294.15	187,713.19	321,794.00
4010 Plate Income	304.00	1,554.25	2,916.69	5,000.00
4012 Non pledged donations	598.76	4,339.97	2,916.69	5,000.00
4092 Easter	0.00	540.00	0.00	0.00
Total General Receipts	24,684.76	192,728.37	193,546.57	331,794.00
Other Income				
4030 Interest Income	34.30	235.51	1,166.69	2,000.00
4040 Other Income	0.00	77.22	291.69	500.00
4120 Budgeted trans-Special Outreach	0.00	0.00	0.00	4,654.14
Total Other Income	34.30	312.73	1,458.38	7,154.14
Misc Income				
4020 Building Use	(339.25)	1,660.17	875.00	1,500.00
Total Misc Income	(339.25)	1,660.17	875.00	1,500.00
Total Revenues	\$ 24,379.81	\$ 194,701.27	\$ 195,879.95	\$ 340,448.14
Expenses				
Personnel Expenses				
5000 Rector-Stipend & taxes	8,333.34	58,333.38	58,333.31	100,000.00
5002 Rector-Pension	1,500.00	10,500.00	10,500.00	18,000.00
5003 Rector- Benefits	46.48	7,370.88	8,750.00	15,000.00
5004 Rector- Travel & Telephone	0.00	104.10	2,333.31	4,000.00
5006 Rector-Continuing Ed	0.00	300.00	583.31	1,000.00
5009 Rector-Miscellaneous	43.57	159.06	583.31	1,000.00
5020 Supply Clergy	0.00	750.00	466.69	800.00
5030 Parish Admin	2,348.40	15,202.80	14,997.50	25,710.00
5035 Organist	2,083.33	14,583.31	14,583.31	25,000.00
5037 Supply Musician	200.00	1,175.00	1,166.69	2,000.00
5039 Payroll Taxes	358.16	2,416.39	2,263.31	3,880.00
5040 Lay Staff-Pension	211.36	1,368.25	1,349.81	2,314.00
5041 Lay Staff- Continuing Ed	0.00	0.00	875.00	1,500.00
5042 Audio Visual Svcs	250.00	1,800.00	1,750.00	3,000.00
5105 Managing Financial Reports	700.00	4,650.00	4,812.50	8,250.00
Total Personnel Expenses	16,074.64	118,713.17	123,348.05	211,454.00
Office Expense				
5100 Office Supplies & Paper	64.56	906.87	1,750.00	3,000.00
5102 Office Equipment Maint	211.13	2,572.14	2,041.69	3,500.00
5104 Technology	152.46	1,888.97	2,333.31	4,000.00
5106 Postage	157.41	529.14	875.00	1,500.00
5107 Bank & Paychex Charges	45.22	352.39	1,166.69	2,000.00
5108 Credit Card Donation fees	521.71	1,751.30	1,166.69	2,000.00
5109 Miscellaneous	0.00	155.07	175.00	300.00
Total Office Expense	1,152.49	8,155.88	9,508.38	16,300.00
Insurance				
5110 Property & Liability Ins	1,829.33	11,757.57	11,900.00	20,400.00

Accounts	Actual Jul 01, 2024 - Jul 31, 2024	Actual This Year Year to Date	Budget This Year Year to Date	Annual Budget This Year Year
Total Insurance	1,829.33	11,757.57	11,900.00	20,400.00
Worship Expense				
5120 Altar Supplies	281.40	625.32	1,166.69	2,000.00
5125 Organ/Piano	0.00	0.00	583.31	1,000.00
5127 Choir Music Supplies	0.00	569.79	291.69	500.00
Total Worship Expense	281.40	1,195.11	2,041.69	3,500.00
Parish Life Exp				
5130 Convention	0.00	433.50	262.50	450.00
5131 Christian Education	4.99	125.51	291.69	500.00
5132 EPN Membership Dues	0.00	0.00	437.50	750.00
5133 Vestry Retreat/Other	0.00	1,029.56	700.00	1,200.00
5134 EPN Conference	0.00	2,356.21	1,750.00	3,000.00
5135 Social	0.00	180.69	1,166.69	2,000.00
5136 Coffee	0.00	283.31	466.69	800.00
5137 Parish Life Other Exp	321.51	835.55	583.31	1,000.00
5138 Choir Dinner	0.00	0.00	116.69	200.00
5139 Vestry	0.00	20.00	583.31	1,000.00
Total Parish Life Exp	326.50	5,264.33	6,358.38	10,900.00
Buildings & Grounds				
5140 Custodial Supplies	56.57	325.96	291.69	500.00
5144 Capital Improvement Exp	0.00	0.00	2,916.69	5,000.00
5145 Maint-Bldgs & Equipment	621.97	5,429.17	6,708.31	11,500.00
5147 Janitorial Service	824.00	5,768.00	7,466.69	12,800.00
5148 Maint-Grounds	2,380.00	12,595.00	8,750.00	15,000.00
5149 Pest Control	192.00	672.00	1,166.69	2,000.00
Total Buildings & Grounds	4,074.54	24,790.13	27,300.07	46,800.00
Utilities				
5150 Telephone & Internet	323.93	2,386.34	2,916.69	5,000.00
5152 Electricity	1,176.70	5,275.10	7,000.00	12,000.00
5154 Water & Sewer 6525	288.21	1,809.45	2,916.69	5,000.00
5155 Water- 6529	224.89	2,106.38	8,750.00	15,000.00
5156 Natural Gas	109.00	887.40	1,662.50	2,850.00
5158 Safety, Security, & Fire Alarms	364.60	4,661.33	4,083.31	7,000.00
5159 Waste services	317.84	2,140.96	2,333.31	4,000.00
Total Utilities	2,805.17	19,266.96	29,662.50	50,850.00
Outreach				
5160 Stewardship	0.00	0.00	291.69	500.00
5162 Advertising/Welcoming	0.00	508.55	1,166.69	2,000.00
5164 Social Media/Web	0.00	2,716.00	1,166.69	2,000.00
5165 Diocesan Assessment	2,555.34	17,887.38	17,887.31	30,664.00
5179 Outreach Expenses	0.00	0.00	1,575.00	2,700.00
5180 Outreach Grants	0.00	0.00	2,916.69	5,000.00
Total Outreach	2,555.34	21,111.93	25,004.07	42,864.00
Total Expenses	\$ 29,099.41	\$ 210,255.08	\$ 235,123.14	\$ 403,068.00
Net Total	(\$ 4,719.60)	(\$ 15,553.81)	(\$ 39,243.19)	(\$ 62,619.86)

The Episcopal Church of St. Thomas the Apostle
Special Funds

Date Range: Jul 1st 2024 - Jul 31st 2024 | Includes Open Transactions

Accounts	Beginning Balance	Income	Expense	Ending Balance
Restricted Net Assets				
Temp Restricted-Church Designated				
01-3005 Flower Fund	2,394.78	0.00	0.00	2,394.78
01-3010 Reserve Fund	18,735.11	0.00	0.00	18,735.11
01-3020 Mission Outreach	6,543.39	0.00	0.00	6,543.39
01-3030 Rector's Speaker Fund	13,295.81	0.00	0.00	13,295.81
01-3040 Rector's Ministry Fund	6,647.95	358.00	590.29	6,415.66
01-3060 Memorial Fund	124,221.27	147,000.00	0.00	271,221.27
Total Temp Restricted-Church Designated	171,838.31	147,358.00	590.29	318,606.02
Perm Restricted				
01-3050 Capital Improvement	535.74	0.00	0.00	535.74
01-3070 Columbarium Fund	3,128.72	525.00	0.00	3,653.72
01-3090 Endowment Fund	317,198.61	0.00	0.00	317,198.61
01-3091 Knight-Flake Organ/Garden Fund	59,877.82	0.00	0.00	59,877.82
01-3093 Ewing House	(1,112.62)	0.00	0.00	(1,112.62)
01-3094 Ron Wilkenson Garden Color	1,000.00	0.00	0.00	1,000.00
Total Perm Restricted	380,628.27	525.00	0.00	381,153.27
Temp Restricted-Accum Surplus				
01-8998 Investments Mark To Mkt	67,998.36	6,929.76	489.18	74,438.94
Total Temp Restricted-Accum Surplus	67,998.36	6,929.76	489.18	74,438.94
Total Restricted Net Assets	\$ 620,464.94	\$ 154,812.76	\$ 1,079.47	\$ 774,198.23

Episcopal Diocese of Dallas Financial and Management Audit Report

Findings:

Date: August 17, 2024

To: The Rector, Wardens and Vestry of The Episcopal Church of St. Thomas the Apostle, Dallas, TX

We have completed our inspection of the 2023 financial and management records of The Episcopal Church of St. Thomas the Apostle, Dallas, TX following the Episcopal Diocese of Dallas Business Policies, "Audits of Parish Financial Statements and Management Practices."

Our inspection included:

- +review of financial statements and supporting documentation for the year ended December 31, 2023.

- +concentrated review on collections to the parish and disbursements from the parish including back-up and accounting of all related items reviewed.

- +review of various management documents used in the operations of the parish.

Our committee notes all of these financial processes seem to be working as intended, files are in good order and were easily located with the help of our church treasurer and office assistant. In addition, and importantly, no discrepancies or problem items were found.

We also did follow-up work on the recommendations made in the prior year inspection report. The following is a list of the status of those items:

- + The 2020, 2021, and 2022 audit committees noted that personnel files were incomplete and disorganized. The 2022 inspection found inconsistent documentation in several files. Updates and reviews of employee files are necessary, along with the completion of basic documents. A member of the 2022 audit team is working to update our onboarding process to ensure that all new employees, both regular and contract (1099 only), are onboarded with a consistent set of Day 1 documents. Annual performance reviews should be implemented. This recommendation will be presented to the vestry for approval at a later date. The 2023 audit committee found no evidence that annual performance reviews have been implemented. While not a requirement of the Diocesan Annual Audit, it is highly recommended that it be implemented in the 2024 calendar year. Files may be stored digitally and password protected. The Vestry may designate one person, such as the Senior Warden, to verify the presence and completeness of the annual reviews and report to the audit committee.

+The 2020 and 2021 and 2022 audit committee noted the recommendation of the adoption of a Wedding Policy. The 2023 audit committee notes that a Wedding and Funeral policy were approved by the Vestry at the beginning of 2024 and has been implemented.

During the course of our inspection, the following items were also noted:

+It should be noted we require two signatures on all paper checks. However, the bank does ***not*** review for two signatures before processing checks. Therefore the two signature rule is now simply an internal control for our processes. In addition, Inwood Bank, on one of their monthly statements stated: no bank funds will be used to 'correct' any discrepancies if they are not reported within 30 days. The 2023 audit committee did find that bank statements are being reconciled within 10 days of receipt, and there have been no accounting errors or occurrences of fraud found for the 2023 audit review.

+Acknowledgement of Contributions in Excess of \$250 – The Diocesan Annual Audits of Parish Financial Statements and Management Process recommend a receipt from the recipient organization be provided to givers which states that it is “the contemporaneous acknowledgment required by the Internal Revenue Code, & states that, in accordance with Section 170(F)(8)(B), any goods or services provided consist solely of intangible religious benefits” The 2023 audit committee recommends that this verbiage be added to the quarterly pledge and giving statements that are mailed to Parishioners and other donors for which this applies.

+Rectors Ministry Fund – while there are no issues with this fund, the 2022 audit team will note contributions to this fund are spotty and don't seem consistent. We'd like to recommend the Doubter and the service order bulletin remind us “second Sunday all plate offerings” go to the Rectors Ministry Fund so perhaps membership could plan for this extra giving in hopes contributions to this fund might be more consistent and robust. The 2023 audit committee notes that this recommendation has been implemented.

+The 2022 audit committee noted Safe Church documentation appeared disordered and incomplete. The 2022 audit committee recommendations were implemented. The file is very organized and up-to-date. The Parish Assistant Administrated is to be commended for their continued efforts of both maintaining a current spreadsheet as wells as sending constant reminders to parish officers and key holders, who include third party vendors such as the janitorial staff.

+Key Control Policy – The 2022 audit committee that there is no formal key control policy in place, nor is there a comprehensive list of key holders. Additionally, there is a lack of standard procedures governing the distribution and retrieval of keys for individuals who required access. A member of the audit team has already devised a plan, which hopefully is approved, to correct this item.

+The 2022 audit committee recommended there be a checklist added to the Vestry handbook for activities which should be updated annually – safe church,

key holders, etc. The 2023 audit committee did not find that the Key Control Policy itself has been documented. It is recommended that this be complete by the end of the 2024 calendar year.

+The 2023 audit committee reviewed the counting procedures and securing of collection plate funds after each service and found the documentation to be in order. This is a reminder that there have been changes to the counting process in the 2024 calendar year that should be documented and added to the handbook before end of year 2024.

+The 2022 audit committee recommended that the Vestry Handbook tab 11 might become: Regularly Scheduled Room Rentals. The 2023 audit committee did not find evidence that this has been implemented. It is recommended that a room rental schedule should be added to the parish website and/or the parish's Realm website. This will help to avoid overscheduling available meeting rooms and account for room usage if follow-up is needed.

+The Audit Team this year was comprised of Jami Mifflin Alberto Galue (2020 Audit Team Chair), Shelley Turner (2022 Audit Team Chair), and Hampton Burwick Audit Team Chair. We agreed the Audit seems to go more smoothly if members of previous years' teams can 'carry over' to the next year, so as to provide some continuity and 'institutional knowledge' of processes and needed information.

Our inspection and certificate are not to be constituted as an audit and opinion rendered by a Certified Public Accountant.

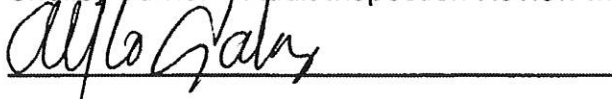
Audit Committee Members:



Hampton Burwick – Audit Inspection Review Member and Chair



Shelley Turner – Audit Inspection Review Member



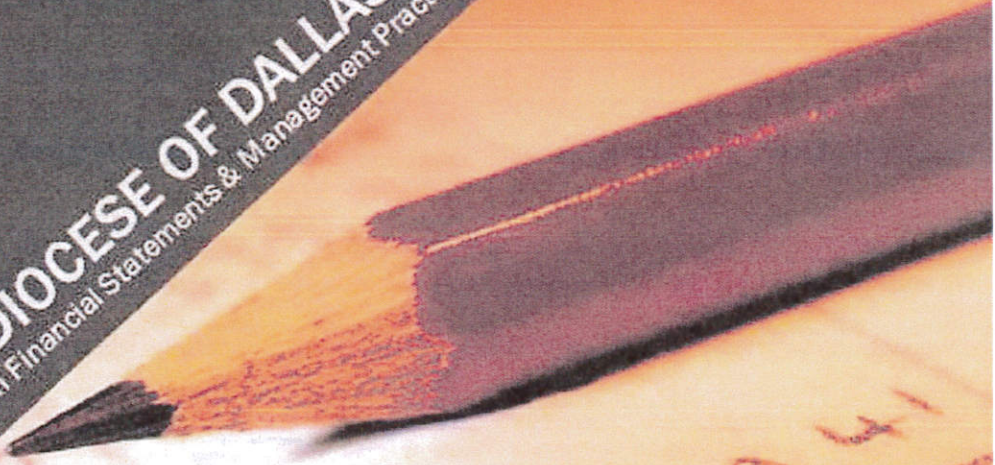
Alberto Galue --- Audit Inspection Review Member



Jami Mifflin – Audit Inspection Review Member



EPISCOPAL DIOCESE OF DALLAS
Annual Audits of Parish Financial Statements & Management Practices



RP

Episcopal Diocese of Dallas Audits of Parish Financial Statements & Management Practices

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This document can be found on the web at:

<http://edod.org>

Parish Resources

Episcopal/Diocesan Documents

Episcopal Diocese of Dallas Audits of Parish Financial Statements & Management Practices

I. Introduction

The financial statements of all parishes are required to be audited annually. This is not just a good business practice; it is a requirement supported by the both the national and diocesan constitutions, canons and customary as referenced below:

The Constitution & Canons of The Episcopal Church, Adopted and Revised in General Convention 1789-2006

Canon I.7, Section 1.a.

"All accounts of Parishes, Missions or other institutions shall be audited annually by an independent Certified Public Accountant, or independent Licensed Public Accountant or such audit committee as shall be authorized by the Finance Committee, Department of Finance or other appropriate diocesan authority."

The Constitution and Canons of the Episcopal Diocese of Dallas

Canon 29, Section 29.4

"All accounts of Parishes, Missions or other institutions shall be audited annually by an independent Certified Public Accountant, or such Audit Committee as shall be authorized by the Department of Finance of the Diocese."

Customary of the Diocese of Dallas

Customary II, Section A, 7.d

"An audit of the books of the congregation is required annually by Canon, and must be submitted by 1 September of each year. Audits need not be made by a CPA. A syllabus for use by congregational audit committees is available from the diocesan office. The clergy in charge of congregations are reminded that these audits protect them, as well as the congregation itself."

If a parish has sufficient financial resources available, an independent audit performed by a Certified Public Accountant is the preferred option for meeting the annual audit requirement. However, forming an Audit Committee of parishioners with appropriate background or experience is also an option.

In an effort to assist those parishes using an Audit Committee to meet the annual audit requirement, this document has been prepared to provide directions on how to complete that task. Various resources were used in the preparation of this document including *The Manual of Business Methods in Church Affairs from the Episcopal Church USA*. Development of this document also included testing of the procedures by individuals both with and without financial backgrounds during the completion of actual parish audits. As a result, we are comfortable that this "self-audit" program will be a useful tool for the missions and parishes of the Diocese.

Although referred to as an audit, the result of this process is not an independent opinion as provided by a Certified Public Accountant.

Technical assistance in the completion of an annual audit can be obtained from the Treasurer or Assistant Treasurer of the Diocese by calling the diocesan office or emailing treasurer@edod.org.

Annual audits are to be submitted to the Diocese of Dallas Treasurer by September 1st. The audits can be mailed to Diocesan Office at 1630 N. Garrett Avenue, Dallas, Texas 75206 or can be submitted electronically to treasurer@edod.org.

II. Process Overview

- A. Audit Committee is selected. The Committee should consist of three or more people who have not been involved with the handling of accounting or financial transactions during the audit period. Thus, members of the Vestry and the Treasurer (or their immediate families) may not serve on the Audit Committee.
- B. Audit Committee conducts initial meeting with Rector, Senior Warden, Treasurer, & Bookkeeper to:
 - determine timing of audit
 - determine contact person for information requests
 - review Information Request (Exhibit A)
 - complete Internal Control Questionnaire (Exhibit B) *Negative responses indicate an opportunity for improvement, and should initiate heightened scrutiny during the audit.*
 - determine contact person for clarification of questions
 - if bank statements indicating loan balances are not available, send third party loan verification requests (Exhibit C)
- C. Once documents in B. are available, committee meets to:
 - review results of Internal Control Questionnaire
 - divide audit checklist among members of the audit committee
 - select disbursement records to be reviewed and submit request to appropriate contact person (should include at least 10% of items and 50% of dollar value)
- D. Audit Committee conducts financial (Exhibit D) and management (Exhibit E) audits, with members initialing each section as completed. The audit work papers should be kept on file with the parish administrator for one year.
- E. Audit Committee prepares recommendations and submits to the Vestry a report containing:
 - Audit Committee Financial and Management Audit Report to vestry (Exhibit F), signed by all Audit Committee members
 - Internal Control Questionnaire
- F. **After Vestry approves audit results, submit to the diocese copies of the following:**
 - Financial and Management Audit Report, signed by all Audit Committee members
 - Year-end Statement of Financial Position (Balance Sheet)
 - Year-end Statement of Activities (Income/Expense report or Profit/Loss report)
 - Internal Control Questionnaire
 - Minutes of the Vestry, showing receipt and acceptance of the audit

The Finance Committee of the Diocese looks forward to working with each of the congregations that elect to use this new procedure to meet the requirement for an annual audit. We also hope to benefit from your comments and feedback which will allow us to make adjustments to the program based on user experience. Please know that we are here as your resource.

On behalf of the Finance Committee

Faithfully,
Mary Sonom
Treasurer

Exhibit A
Episcopal Diocese of Dallas
Information Request for
Audit of Parish Financial Statements & Management Practices

Initial Meeting Information Checklist for Financial Audit

- The most recent audit, with work papers.
- For the audit period, copies of the standard chart of accounts, vestry minutes, finance committee minutes, budget, Sunday count sheets, pledge statements with the names hidden (listing by household of amount pledged & amounts given by date), monthly financial statements & annual financial statements (balance sheet & income statement). If vestry approval of clergy housing allowance & annual budget occurred prior to the audit period, obtain a copy of those minutes as well.
- The parochial report for the audit period, if completed.
- A list of all bank accounts & copies of all signature cards for the audit period.
- A copy of the parish's accounting policies. If this document does not exist, then one should be developed. An example is attached as Exhibit G.
- If the process whereby financial contributions move from plate or mail to bank is not documented in the accounting manual, request a meeting with the appropriate person(s) to explain the process.
- Copies of a list of transactions (including any journal vouchers) that occurred for the year in all accounts.

Initial Meeting Information Checklist for Management Audit

Parish Checklist

- List of restricted funds & rules for disbursements
- List of those who have Safe Church Training & date of completion
- Prior Parochial Reports
- Vestry minutes
- Current loan documents N/A
- List of software on parish computers & proof of purchase

Personnel Checklist

- Organization chart needs attention
- Job descriptions
- Background checks
- Personnel files
 - W4
 - W2
 - I-9 & copies of supporting proofs of identification
 - Benefit applications
 - Attendance records
- List of those receiving 1099s
- Copies of Self Audit for Workers Comp

*Initial Meeting Information Checklist for Management Audit***Procedures Checklist**

- "Key to door policy" & list of key holders improved from 2022, needs documented procedure
- Wedding & Funeral policies implemented in 2024
- Youth outing policy & parental release forms n/a at present
- Copy of Diocesan & Parish policies
 - Constitutions & Canons
 - Customary
 - Cash management
- Episcopal Church Manual of Business Methods

Property Checklist

- Titles to property
- Church Bylaws
- Application for Incorporation
- Plats of property
- Tax exemption filings
- City inspections
- Property Insurance policy
- Appraisal Report from American Appraisal
- Video inventory of all church property

Exhibit B
Internal Control Questionnaire

The following Internal Control Questionnaire is taken from the Manual of Business Methods in Church Affairs. It is intended to provide guidance for setting up an accounting system, a checklist for periodic review & evaluation of an existing system, & to assist a congregation's internal audit committee.

The format is a series of questions, most of which refer to some recommended internal control. The normal answer to a question will be positive. A negative response suggests an area of the system that could be strengthened.

General: The following items are intended to provide general information to aid understanding of the overall accounting & internal control system.

	Yes	No	N/A
1. Are prior internal control questionnaires & auditors' recommendations available?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Have recommendations of prior reports on internal controls been implemented?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Is a complete & current chart of accounts, listing all accounts & their respective account numbers, available?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is there an accounting policy & procedure manual?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Is it up to date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is a current edition of this manual available?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is the accounting system using a double-entry bookkeeping method?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Have the findings of external auditors been reported to the Vestry?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Budget: The development & use of a budget is a critical management tool that will aid in the stewardship & administrations of church resources & programs

1. Is the budget approved by the Vestry?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are all the changes to the budget authorized by the Vestry & recorded in the minutes of the meetings?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is there a periodic review of the budget by the Vestry?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Cash Receipts: Clearly stated policies & procedures regarding the handling of cash & other receipts help not only to protect from loss, but assure that all receipts are properly recorded in the records.

1. Are there safeguards to protect the collections from theft or misplacement from the time of receipt (plate offerings or via mail) until the time the funds are counted & deposited?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are the collection receipts counted & deposited so that the deposit equals the entire amount of receipts on a timely basis, i.e. at least weekly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are there at least two unrelated persons responsible for counting & depositing the collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are the persons responsible for counting receipts rotated on a periodic basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Do the counters have a standardized form for recording the deposit information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Are the counters' sheets retained & reconciled with actual deposits, & are all discrepancies investigated?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is there a control prohibiting the cashing of checks from the currency received (i.e. a counter takes cash & writes a check to replace it, artificially increasing the amount that counter contributes to the church?)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Cash Receipts:

	Yes	No	N/A
8. Are all of the pledge envelopes or other memoranda retained & reconciled to the recorded amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Are all other cash receipts recorded & deposited on a timely basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Are all checks received restrictively endorsed "for deposit only" immediately upon receipt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Are all cash receipts deposited into the general operating checking account?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Are checks photocopied prior to being deposited?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Are there procedures that will highlight, or bring to someone's attention, the fact that all receipts or income have not been received or recorded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Are pledge payments by household tracked & compared to their annual pledge?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Are periodic statements provided to donors of record (i.e. at least quarterly)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Are all gifts of securities (stocks, bonds) sold immediately upon receipt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Do acknowledgments of contributions in excess of \$250 include a receipt from the recipient organization which states that it is "the contemporaneous acknowledgment required by the Internal Revenue Code, & states that, in accordance with Section 170(F)(8)(B), any goods or services provided consist solely of intangible religious benefits"? recommend to add to quarterly giving statements	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
18. Are all discrepancies investigated?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Cash Disbursements: The following procedures will assist in assuring that all payments are properly approved, recorded, & supported by appropriate documentation.

1. Are all disbursements made by check, except for small expenditures made from petty cash?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are all checks pre-numbered & used in sequence?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is there a clearly defined approval process for all disbursements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are all voided checks properly cancelled & retained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Are all checks payable to specified payees & not to cash or bearer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Are all disbursements supported by original documentation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is the original vendor's invoice or other documentation cancelled at the time of signature to prevent duplicate payment?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Check signing:			
a. Is signing blank checks prohibited?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Is using a signature stamp or pre-printed signatures prohibited?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Does all supporting documentation accompany check presented for signature?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Are two signatures required for all checks?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. If not, do checks for more than \$500 require more than one signature?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f. If signature imprint machines are used, are the keys kept under lock & key except when in use?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Cash Disbursements:

	Yes	No	N/A
9. Are all disbursements requiring special approval of funding sources or the Vestry properly documented by the Vestry or Finance Committee members? process started in 2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. Are there adequate controls & segregation of duties regarding Electronic Funds Transfers?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Journal Entries: Journal Entries offer a special opportunity to make adjustments to accounting records. The general journal is an equally important book of original entry as the cash receipts & cash disbursements journals.

1. Is there an appropriate explanation accompanying each journal entry?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are all journal entries approved by a knowledgeable authority other than the person initiating the entry?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is adequate documentation maintained to support each journal entry?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Bank Account Reconciliation: The monthly reconciliation of all bank accounts is a primary tool for assuring the proper recording & accounting for all cash account activity.

1. Are all bank accounts reconciled within 10 days of receipt of bank statement?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Do two different people perform the tasks of opening & reconciling the bank statement?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Does someone complete the bank account reconciliations other than the person who participates in the receipt or disbursement of cash?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Do the reconciliation procedures provide for:			
a. Comparison between the bank statement & the cash receipts journal of dates & amounts of deposits?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Investigation of bank transfers to determine that both sides of the transactions have been recorded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Investigation of all bank debit & credit memos?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Review of all checks outstanding more than 90 days?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Are checks more than 180 days outstanding voided during the year-end reconciliation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Is the bank immediately notified of all changes of authorized check-signers?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Are all journal entries for bank charges & bank account interest recorded routinely?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Are all bank accounts included on financial reports to the Vestry?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Credit Cards: These tools are very useful in parish life, but appropriate controls should be in place.

1. Is there a church credit card? If so, who is authorized to use it? (list names)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Is there a written policy for credit card usage?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Is the credit card balance paid in full every month?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. If the balance is not paid in full, why not?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Do the cardholders submit receipts on a monthly basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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Petty Cash: The following controls are intended to provide a timely recording of cash expenditures in the accounting system.

	Yes	No	N/A
1. Is the responsibility for the petty cash fund assigned to one person?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Are all petty cash funds maintained on an impress basis, i.e., the total amount of vouchers paid or disbursed, plus cash, always equal the amount of the fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Is adequate review made of documentation before the fund is reimbursed?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Is the petty cash fund reimbursed at least monthly?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Are check cashing & making loans to employees prohibited?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Is the actual petty cash protected from theft or misplacement?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investments: Procedures for proper recording & control of all investment instruments will help to assure that all assets & related income are accounted for & properly recorded.

1. Does the parish own stocks or bonds currently?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Are all investment instruments held in the name of the church only?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the authorization for the sale &/or purchase of investments provided for by the Vestry or authorized Investment Committee?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are all investment instruments adequately protected from fire, theft, or misplacement, preferably in custody by a bank, broker or other financial intermediary?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Is the income/dividends/interest recorded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Are all investment accounts included in financial reports to the Vestry?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Property & Equipment: Certain procedures involving the physical assets of the church will aid in detecting, identifying & preventing losses.

1. Is formal approval of the Vestry required for all property & equipment additions & dispositions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Is a property & equipment inventory maintained (video or document) which lists the following details:			
a. Date acquired?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Detailed description?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Cost or fair market value at time of donation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Any funding source restrictions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is a periodic review conducted to compare the actual property, furniture, & fixtures, & equipment with the recorded inventory listing?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is there a safe deposit box?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a. Is there an inventory of its contents?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b. Who is authorized to enter it? (list names)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Are permanent records such as articles of incorporation &, if applicable, by-laws & real estate deeds kept in a safe place?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Are they up to date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Have there been any significant fixed asset disposals or acquisitions during the audit period?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Insurance: Insurance should be maintained that is adequate to protect against all reasonable risks of loss.

	Yes	No	N/A
1. Is there a periodic review conducted to ensure the adequacy of the insurance coverage for:			
a. Property?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Liability?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Fidelity Bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Sexual Misconduct?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Directors & Officers Liability?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Workers' Compensation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Is there a policy related to sexual misconduct?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is there a periodic review conducted to ensure that adequate controls are in place to prevent loss?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Liabilities & Other Debt: All liabilities & other debt must be clearly reported, & all provisions or restrictions complied with.

1. Is all borrowing or indebtedness authorized by the Vestry & the appropriate diocesan board or committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Are all loan agreements &/or lease agreements in writing & properly safeguarded?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Are there periodic reviews conducted to determine compliance with any debt/lease provisions?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Are all liabilities noted on Financial Reports to the Vestry?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Restricted Gifts & Income: Gifts restricted by donors are not handled in the same manner as other contributions. Procedures are necessary to assure that these gifts are recorded properly & all restrictions are observed.

1. Are records maintained of all bequests, memorials, endowments, or any other restricted gifts to include:			
a. Date, amount & donor gift?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Any restrictions or limitations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Does the Vestry vote to accept all restricted gifts & grants, promising to abide by restrictions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are written acknowledgments issued for whom they are required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Payroll: The application of policies & procedures involving the employment of individuals assures compliance with payroll tax reporting to the various governmental entities. It is strongly recommended that payroll be processed by a professional service. Questions 3, 4, 5 & 8 are necessary only if payroll is still processed in-house, whether manually or with an in-house computer software program.

1. Are personnel files maintained to include:			
a. Employment application &/or letter of employment?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Authorizations of pay rates & effective dates?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Internal Revenue Service Form W4?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Department of Justice Form I-9?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Payroll:

	Yes	No	N/A
e. New hire reporting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Is there a written record of hours worked, approved by a Supervisor when applicable?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Are there adequate records to:			
a. Show computation of gross pay?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Account for all deductions from gross pay?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Support payroll tax returns & Forms W-2?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are payroll tax returns filed on a timely basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Are Forms 1099 being provided for all individuals who are not employees & for all unincorporated entities paid \$600 or more annually?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Are Form W-2 wages reconciled to the general ledger accounts, & all four quarterly payroll tax returns?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Are clergy housing allowances recorded in the minutes of the Vestry no later than the first meeting of the year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Computer Systems:

1. Are current or duplicate copies of the operating system & programs maintained off premises?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Is access to the computer & computer programs limited to authorized persons?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is there adequate documentation, including user manuals, available on-site for all computer programs? the manuals and documents are held in the cloud	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is there a plan for recovery of data & continuation of operations in the event of a disaster?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Is there a list of software on parish computers & proof of purchase?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Exhibit C
Example of Third Party Loan Verification Request

Church Letterhead or email

XYZ Agency
Any Street
Any City

To Whom It May Concern:

In connection with the annual review by our audit committee, please provide the following information concerning our indebtedness to you:

Principal Balance as of December 31, 20XX \$ _____

As of December 31, 20XX, interest was paid though _____

(Add any other information needed, such as the interest rate or due date of next payment, if not available from existing records)

Please return this information directly to the chairperson of our audit committee in the enclosed, stamped envelope.

Thank you for your assistance,

Sincerely,

Name, Treasurer (or other officer title)

Exhibit D
Episcopal Diocese of Dallas
Financial Statement Audit Procedures

I. Audit Report

- Review the most recent audit report (if available) to determine if prior recommendations have been implemented.

II. Bank Statements (All Accounts – Quarter Ending 3/31, 6/30, 9/30, & 12/31)

- Review vestry minutes to ensure authorization of account signers for audit period.
- Verify that the "checkbook" is maintained in a safe place at all times.
- Ensure that Bank Reconciliation's are performed on a timely basis (within 10 days after receipt).
- Review canceled check copies for fictitious payees & proper signatures for expense level (Example: Two signatures required for amounts >\$500.) Review the signatures to ensure check signers are on approved signers list in vestry minutes. The auditor should account for all missing/voided checks.
- Outstanding items greater than three months should be investigated.
- Items greater than 180 days should be written off after attempts to rectify the outstanding items.
- Determine whether the bank fees, if any, seem reasonable.

III. Budgets

- Ensure minutes state that Vestry has approved initial budget, & any changes.
- Review budgets to actual.
- Review variances > 10%.

IV. Cash Accounts

- Verify that reconciled cash balances tie to the balance sheet. All investment & savings accounts are to be recorded in the financial statements.
- Trace amounts per the year end financials to the financial institutions statements. Reconcile any differences.
- Obtain a listing of all authorized signers on all accounts. Ensure that this list is current.
- Ensure that all accounts have two or more signers.
- Ensure a process is in place to ensure cash receipts maintained in a "safe" place prior to their deposit, including deposits received via mail.
- Review minutes to ensure approval of prior year's audit, with appropriate attachments, including a signed letter & auditors' recommendations.

V. Cash Disbursements

- Test a minimum of 10% of items & 50% of dollar value from each fund (including Ministry funds). Testing should include payments throughout the audit period & not limited to one month. All disbursements should have appropriate documentation on file. Verify that check amount matches documentation.
- Verify that payments have been properly approved &/or reviewed. If online bill payment is utilized, verify written procedures for scope online bill payment (recommended for only for utilities).
- Verify that payments have been posted to the proper funds/accounts.
- Verify that payments were not paid for personal items for use outside of the parish or parish work.
- Review January payments for items other than standard utilities that should have been paid in the prior year.

VI. Collections, including weekly deposits plus deposits to Memorials, Trusts & Endowments

- Review 20% of Count Sheets & other deposit support to ensure totals tie to bank statements.
- Trace total monthly cash receipts to the financial statements & reconcile any differences.
- Ensure two names of witnesses are documented, & that the persons responsible for counting are rotated on a periodic basis. Counters should not be related (i.e. husband & wife).
- From the list of pledges obtained in the information request (Exhibit A), select a sample containing at least 10% of the pledging units & the amount contributed. Trace these donations from the count sheets to the bank deposits to the pledge statements to ensure accuracy.
- Ensure collections are deposited in a timely basis.
- Ensure Rector/Treasurer do NOT perform the counts.

VII. Contracts

- Review all contracts & ensure compliance. there are none known

VIII. Diocesan Contributions

- Inquire of the Diocesan accounting personnel as to whether the Diocese has contributed &/or loaned any monies to the parish. If yes, ensure that they are recorded as a separate line item on the financials.

IX. Fixed Assets

- Obtain copy of fixed asset listing for the beginning & ending of the audit period. If the Internal Control Questionnaire indicated a fixed asset disposal, ensure that these items have been removed from the asset listing, & any income has been properly recorded.
- Obtain copy of the parish's capitalization policy. per treasurer, we don't capitalize property
- Review disbursements including repairs & maintenance to ensure that any new assets have been capitalized in accordance with the parish's capitalization policy.
- Review the fixed asset inventory & identification procedures for the parish. "Is the procedure viable & working?" n/a

X. Financial Statements

- Obtain copies of all monthly financial statements (Balance Sheet & Income Statement) for the periods covered.
- Ensure that all restricted & designated funds (altar guild, outreach, youth group, etc.) are included in Consolidated Financial Statements.
- Ensure that all bank accounts are included on monthly financial statements.
- Review disbursements including repairs & maintenance to ensure that any new assets have been capitalized in accordance with the parish's capitalization policy.
- Review statements for format, comparison to budget, & overall ease of communication.
- Ensure vestry approval of monthly Treasurer's report, with a copy of the report attached to the minutes.
- Obtain variances for items >10% from budget, if not footnoted on financial statements.

XI. Insurance (Determine if the parish has copies of the following insurance policies, & whether someone has reviewed these documents on the parish's behalf.)

- Insurance on plant & equipment
- General liability
- Worker's Compensation (WC) – review the WC estimated audit that is required by Liberty or the WC carrier
- Treasurer's bond

XI. Insurance

- Burglary
- Fine arts
- Automobile coverage
- Liability on autos used by those on Church business but yet not owned by the parish

XII. Loan Schedules

- Obtain a schedule of all loans including bank name, account number, loan date, original amount, ending balance for the years covered in the audit. **all answers for XII Loan Schedules are N/A**
- Obtain balance confirmation from lending agency (see Exhibit C for example letter).
- Ensure that all loan amounts are properly reflected in the balance sheet.
- Ensure parish is current on its loan obligations.
- Ensure that all loans have been properly approved by the Vestry.

XIII. Ministry or Discretionary Accounts

- Ensure proper labeling on parish documents & financial statements. These funds are to be called "Ministry Funds" in compliance with the Canons of the Diocese.
- Ensure funds are not used for personal expenditures of the Clergy.
- Ensure all ministry funds comply with EDOD Business Policy – Clergy Ministry Funds.

XIV. Non-Cash Receipts

- Ensure that the Vestry minutes reflect acceptance of non-cash (stocks, bonds, land) donations & obtain a copy of the policy for non-cash gifts. Diocesan recommendation is to sell stocks & bonds upon receipt, & not to accept gifts of land until a third party buyer has been found.
- Ensure the balance sheet reflects the fair market value of these securities.

XV. Parish Accounting Policies

- Compare topics included in the parish's existing accounting policy document to attached example (Exhibit G) to ensure completeness.

XVI. Parochial Report

- A copy of the report & instructions were mailed to Parish from New York. A copy may be found on diocesan website.
- Completed form sent to Diocesan Office by March 1.
- Membership must start with prior year ending value.
- All data required on Page two to be taken from the Church Registry.
- Average Sunday Attendance is only for Saturday & Sunday Services.
- Operating Income & Operating Expenses should be equal.
- Financial data should have agreement with Audit data.

XVII. Payroll

- Obtain copies & review quarterly 941 payroll tax returns & supporting calculations.
- Ensure that the 941 Returns were filed in a timely manner.
- Obtain a listing of all employees & verify that an I-9 & a W-4 form are on hand.

XVII. Payroll

- Trace the deductions per the W-4 form to actual.
- Review minutes to ensure designation of all clergy's housing allowance amounts (should be in minutes prior to beginning of audit period).
- Ensure that the salary paid has been authorized by appropriate personnel. Select a sample (10% is a good benchmark) of employees paid & test for salary approval, hours worked, & proper approvals.
- Ensure that the employee received either a W-2 or if a contract employee a Form 1099.

XVIII. Petty Cash

- Ideally, the petty cash should be an "imprest" account & reconciled & reimbursed monthly.
- Verify that any payments made out of petty cash are properly supported by receipts.
- Are proper approvals made by personnel other than those receiving reimbursement if no receipt is available? all XVIII are N/A as petty cash was eliminated in the past
- Is a "surprise" count made of petty cash at least once a year by someone who is not in charge of it?
- Perform a count of the petty cash & reconcile any differences.

XIX. Pledge Statements

- Ensure that pledge statements are sent out at least bi-annually.

XX. Restricted Funds

- Ensure that monies have been spent in accordance with their designations.
- Was the donor notified & approval in writing granted that the monies could be used elsewhere if monies have not been spent accordingly?

XXI. Reimbursable Expenses

- Does the parish have a "Check Request" form for reimbursements to laity & staff members for items purchased on behalf of the parish? If not, recommend one.
- All reimbursements should be supported by receipts & approved by appropriate personnel.
- Ensure that no one should approve their own reimbursements.

XXII. Sales Tax

- Test reimbursements to ensure that sales tax was not paid by persons buying items for the parish. This can result in a significant cost savings for the parish.

XXIII. Trust or Endowment Funds & Foundations

- Is there an active planned giving program in use at your church? If not, this should be a priority for your parish & vestry.
- Obtain a list of trust & endowment funds, including their terms & locations of the investments. (A summary paragraph of each funds' history is beneficial to the church corporate memory & ensures future compliance in terms of usage of the assets).
- Determine if there has been an examination of the deed of trust or agency agreement for each trust & endowment fund.
- Has the "agency" accounting records been checked to determine whether or not the terms of the trust or endowment funds are being properly followed?

Exhibit E
Episcopal Diocese of Dallas
Management Practices Audit

Parish

- List of restricted funds & rules for disbursements
- List of those who have Safe Church Training & date of completion
- Prior Parochial Reports
- Vestry minutes
- Current loan documents
- List of software on parish computers & proof of purchase

Personnel

- Organization chart
- Job descriptions
- Background checks
- Personnel files
 - W4
 - W2
 - I-9 & copies of supporting proofs of identification
 - Benefit applications
 - Attendance records
- List of those receiving 1099s
- Copies of Self Audit for Workers Comp

Procedures

- "Key to door policy" & list of key holders
- Wedding & Funeral policies
- Youth outing policy & parental release forms
- Copy of Diocesan & Parish policies
 - Constitutions & Canons
 - Customary
 - Cash management
- Episcopal Church Manual of Business Methods

Property

<input checked="" type="checkbox"/>	Titles to property
<input checked="" type="checkbox"/>	Church Bylaws
<input checked="" type="checkbox"/>	Application for Incorporation
<input checked="" type="checkbox"/>	Plats of property
<input checked="" type="checkbox"/>	Tax exemption filings
<input checked="" type="checkbox"/>	City inspections
<input checked="" type="checkbox"/>	Property Insurance policy
<input checked="" type="checkbox"/>	Appraisal Report from American Appraisal
<input checked="" type="checkbox"/>	Video inventory of all church property



ESTIMATE	#40
ESTIMATE DATE	May 20, 2024
EXPIRATION DATE	Jun 4, 2024
TOTAL	\$47,500.00

Episcopal Church of St. Thomas the Apostle
 6525 Inwood Road
 Dallas, TX 75209

(214) 352-0410
 leeswift@thedoubter.org

CONTACT US

4200 Gus Thomasson Rd, Suite 114
 Mesquite, TX 75150

(214) 361-9630
 conoverair@aol.com

ESTIMATE

Services	qty	unit price	amount
Services - AC Change Out (Commercial)	1.0	\$47,500.00	\$47,500.00

Remove 3 AC units from roof with crane and haul away. Set new units on the roof in same locations. Remove 3 inside units and haul away. Install 3 indoor units in same locations. Hook up to existing freon lines, electrical lines, drain lines, gas lines, vent pipes, thermostat wires, ducts and plenums. Start up and check all for proper operation.

****Terms for Payment****
 1/2 Down at the Time of Acceptance of Estimate/Ordering Equipment
 Final 1/2 Down on Day of Installation

Services subtotal: \$47,500.00

Materials	qty	unit price	amount
Parts - Material	1.0	\$0.00	\$0.00

- 2 - 4 Ton Indoor Unit
- 1 - 5 Ton Indoor Unit
- 3 T4 Thermostats (Optional)
- 3 Lite Slabs
- 3 Whips
- 3 Disconnects
- Crane
- Permit (If Needed)

Warranty Consists of
 10 Years on Functional Parts of Unit

37

1 Year on Labor (Does not include maintenance on drains)

No Warranty on All Other Parts

Excludes All Freon

Materials subtotal: \$0.00

Subtotal \$47,500.00

Total \$47,500.00

There are no warranties related to drains, mold, or any water damage.

Regulated by the Texas Department of Licensing and Regulation



Cody & Sons Plumbing, Heating & Air
 PO Box 210433
 Dallas, TX 75211
 www.codyandsons.com
 214-339-3401

Estimate 105222085
 Estimate Date 7/25/2024

Billing Address
 St. Thomas the Apostle
 6525 Inwood Road
 Dallas, TX 75209 USA

Job Address
 St. Thomas the Apostle
 6525 Inwood Road
 Dallas, TX 75209 USA

Description of work

Replace 5 ton condenser and evaporator coil
 Install will include removal of old equipment
 Installation of new equipment and all extra material and lifts required to install equipment
 Lift and crane fee will be a one time fee, will be doing all 3 systems same day

Service #	Description	Quantity
14COND4	American Standard model SILVER SERIES 14. Installation of a new condenser and all aluminum evaporator coil. Warranties are 10 year parts, 10 year compressor and 1 year labor. <ul style="list-style-type: none"> • Non programable thermostat. • Pump down system and dispose of refrigerant properly. • Disconnect old evaporator coil and install an all-aluminum evaporator coil. • New supply air distribution plenum. • Manual dampers for air flow. • Seal system with mastic to ensure of no air loss. • New secondary drain pan. • QB1 Blow out valve. • Connect to existing primary and secondary drain termination. Float switch. • New outdoor unit. • Pad for the outdoor unit. • Electrical disconnect w/ proper breaker size for high voltage. Conduit for high and low voltage. • Locking caps for refrigerant. • UV rated arma flex for suction line. • Filter drier for moisture. Pressure test with nitrogen. • Pull a vacuum to 300 microns. 	1.00
CRANE	<ol style="list-style-type: none"> 1. Crane service to remove old equipment and place new equipment on roof. 2. 4 hour minimum. Regular rates during weekdays. 3. Price is good for up to 800lb. 	1.00
REN-140 (1)	<ol style="list-style-type: none"> 1. 8-9' Material lift for condenser 2. Pick up and return lift 	1.00

Sub-Total	\$15,168.00
Tax	\$0.00
Total Due	\$15,168.00
Deposit/Downpayment	\$0.00

39

Licensed by:
Texas Department of Licensing and Regulation
PO Box 12157
Austin, TX 78711-2157
(800) 803-9203

Tony Shepherd TACLA57826E

Terms Due Upon Completion:

I have the authority to order the above work and do so order as outlined above. The above is a lump sum contract as defined by the State of Texas administrative code to include both labor and materials. It is agreed that the seller will retain title to any equipment or material furnished until final and complete payment is made. If settlement is not made as agreed, the seller shall have the right to remove same, and the seller will be held harmless for any damages resulting from the removal thereof.

RIGHT TO CANCEL Customer agrees and acknowledges that under state and federal law, Customer has a right to cancel this Agreement upon written notice to Company within three (3) business days of the Effective Date hereof without penalty. **WAIVER:** In the event any service, work, or repair is done same due to emergency situations, or because I choose to move forward with same day service, I acknowledge and hereby waive all rights to cancel the sale within three (3) days.

Authorized Signature: _____

40



Cody & Sons Plumbing, Heating & Air
 PO Box 210433
 Dallas, TX 75211
 www.codyandsons.com
 214-339-3401

Estimate 105223121
 Estimate Date 7/25/2024

Billing Address
 St. Thomas the Apostle
 6525 Inwood Road
 Dallas, TX 75209 USA

Job Address
 St. Thomas the Apostle
 6525 Inwood Road
 Dallas, TX 75209 USA

Description of work

Replace 4 ton condenser and evaporator coil
 Install will include removal of old equipment
 Installation of new equipment and all extra material and lifts required to install equipment
 Lift and crane fee will be a one time fee, will be doing all 3 systems same day

Service #	Description	Quantity
14COND4	American Standard model SILVER SERIERS 14. Installation of a new condenser and all aluminum evaporator coil. Warranties are 10 year parts, 10 year compressor and 1 year labor. <ul style="list-style-type: none"> • Non programable thermostat. • Pump down system and dispose of refrigerant properly. • Disconnect old evaporator coil and install an all-aluminum evaporator coil. • New supply air distribution plenum. • Manual dampers for air flow. • Seal system with mastic to ensure of no air loss. • New secondary drain pan. • QB1 Blow out valve. • Connect to existing primary and secondary drain termination. Float switch. • New outdoor unit. • Pad for the outdoor unit. • Electrical disconnect w/ proper breaker size for high voltage. Conduit for high and low voltage. • Locking caps for refrigerant. • UV rated arma flex for suction line. • Filter drier for moisture. Pressure test with nitrogen. • Pull a vacuum to 300 microns. 	1.00

Sub-Total	\$12,203.00
Tax	\$0.00
Total Due	<u>\$12,203.00</u>
Deposit/Downpayment	\$0.00

Licensed by:
 Texas Department of Licensing and Regulation
 PO Box 12157
 Austin, TX 78711-2157
 (800) 803-9203

Tony Shepherd TACLA57826E

Terms Due Upon Completion:

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fl

Authorized Signature: _____

42



Cody & Sons Plumbing, Heating & Air
 PO Box 210433
 Dallas, TX 75211
 www.codyandsons.com
 214-339-3401

Estimate 105223633
 Estimate Date 7/25/2024

Billing Address
 St. Thomas the Apostle
 6525 Inwood Road
 Dallas, TX 75209 USA

Job Address
 St. Thomas the Apostle
 6525 Inwood Road
 Dallas, TX 75209 USA

Description of work

Replace 4 ton condenser and evaporator coil
 Install will include removal of old equipment
 Installation of new equipment and all extra material and lifts required to install equipment
 Lift and crane fee will be a one time fee, will be doing all 3 systems same day

Service #	Description	Quantity
14COND4	American Standard model SILVER SERIES 14. Installation of a new condenser and all aluminum evaporator coil. Warranties are 10 year parts, 10 year compressor and 1 year labor. <ul style="list-style-type: none"> • Non programable thermostat. • Pump down system and dispose of refrigerant properly. • Disconnect old evaporator coil and install an all-aluminum evaporator coil. • New supply air distribution plenum. • Manual dampers for air flow. • Seal system with mastic to ensure of no air loss. • New secondary drain pan. • QB1 Blow out valve. • Connect to existing primary and secondary drain termination. Float switch. • New outdoor unit. • Pad for the outdoor unit. • Electrical disconnect w/ proper breaker size for high voltage. Conduit for high and low voltage. • Locking caps for refrigerant. • UV rated arma flex for suction line. • Filter drier for moisture. Pressure test with nitrogen. • Pull a vacuum to 300 microns. 	1.00

Sub-Total	\$12,203.00
Tax	\$0.00
Total Due	<u>\$12,203.00</u>
Deposit/Downpayment	\$0.00

Licensed by:
 Texas Department of Licensing and Regulation
 PO Box 12157
 Austin, TX 78711-2157
 (800) 803-9203

Tony Shepherd TACLA57826E

Terms Due Upon Completion:

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43

Authorized Signature: _____



Hello, these are your 6 estimates

Location: 6525 Inwood Road, Dallas, TX, 75209

JOB ID
50013060

South wing #3 basic 4 ton complete system

Your Price
\$16,481.00

[View](#)

South wing #5 basic 4 ton complete system

Your Price
\$16,481.00

[View](#)

South wing #3 condenser and coil 4 ton basic

Your Price
\$13,653.00

[Accept Estimate](#)

Summary

A structural engineer will need to check integrity of structure before continuing. Crane cost are subject to reduction if multiple systems are approved.



4 TON BASIC COND UNIT

5 YEAR PARTS
1 YEAR LABOR

Your Price
\$6,176.00

45



4 TON BASIC COND UNIT

Your Price
\$0.00

Efficiency and reliability. The Basic A/C system makes an excellent...

[View More](#)



4 TON BASIC EVAP COIL

Your Price
\$5,312.00

5 YEAR PARTS
1 YEAR LABOR



4 TON BASIC EVAP COIL

Your Price
\$0.00

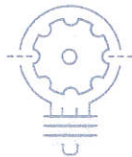
Coils are pressure tested to levels greater than 500 PSI to identify...

[View More](#)

Crane

Your Price
\$2,000.00

Crane



Subtotal	\$13,488.00
Tax	\$165.00
Total	\$13,653.00

POWERED BY  ServiceTitan

[Contact Us](#)



Hello, these are your 6 estimates

Location: 6525 Inwood Road, Dallas, TX, 75209

JOB ID
50013060

South wing #4 complete basic 5 ton system

Your Price
\$18,196.00

[View](#)

South wing #5 condenser and coil 4 ton basic

Your Price
\$13,653.00

[Accept Estimate](#)

South wing basic 5 ton condenser and coil

Your Price
\$14,967.00

[View](#)

Summary

A structural engineer will need to check integrity of structure before continuing. Crane cost are subject to reduction if multiple systems are approved.



4 TON BASIC COND UNIT

Your Price
\$6,176.00

5 YEAR PARTS
1 YEAR LABOR



4 TON BASIC COND UNIT

Your Price
\$0.00

Efficiency and reliability. The Basic A/C system makes an excellent...

[View More](#)

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4 TON BASIC EVAP COIL

Your Price
\$5,312.00

5 YEAR PARTS
1 YEAR LABOR



4 TON BASIC EVAP COIL

Your Price
\$0.00

Coils are pressure tested to levels greater than 500 PSI to identify...

[View More](#)

Crane



Your Price
\$2,000.00

Crane

Subtotal	\$13,488.00
Tax	\$165.00
Total	\$13,653.00

49



Hello, these are your 6 estimates

Location: 6525 Inwood Road, Dallas, TX, 75209

JOB ID

50013060

South wing #4 complete basic 5 ton system

Your Price
\$18,196.00

[View](#)

South wing #5 condenser and coil 4 ton basic

Your Price
\$13,653.00

[View](#)

South wing basic 5 ton condenser and coil

Your Price
\$14,967.00

[Accept Estimate](#)

Summary

A structural engineer will need to check integrity of structure before continuing. Crane cost are subject to reduction if multiple systems are approved.



5 TON BASIC COND UNIT

Your Price
\$6,860.00

5 YEAR PARTS
1 YEAR LABOR



5 TON BASIC COND UNIT

Your Price
\$0.00

Efficiency and reliability. The Basic A/C system makes an excellent...

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50



5 TON BASIC EVAP COIL

Your Price
\$5,942.00

5 YEAR PARTS
1 YEAR LABOR



5 TON BASIC EVAP COIL

Your Price
\$0.00

Coils are pressure tested to levels greater than 500 PSI to identify...

[View More](#)

Crane



Your Price
\$2,000.00

Crane

Subtotal	\$14,802.00
Tax	\$165.00
Total	\$14,967.00

Mission and Outreach Committee

August 13, 2024

Attendees: Virginia Holleman, Alyssa Abadinsky, Janet Elsea

1. Grant checks were mailed on Wednesday, August 7 to:
 - a. Oak Lawn UMC's "Dallas Responds," their migrant welcoming center ministry
 - b. The Episcopal Diocese of West Texas Refugee and Migrant Ministries
 - c. Elevate Dallas, center for uplifting urban youth
 - d. Gateway of Grace, center for embracing and empowering refugee families in Dallas.
2. Donation Check for \$1330 was given to KB Polk School (for supplies and uniforms) and presented to Principal James Wallace by Fr. Christopher at the school's "meet the teacher" event on August 9th.
3. Mtr. Virginia informed the committee that any fund-raising effort must be approved by the vestry. Should we discuss the sale of crystal sun catchers (to benefit Ministry and Outreach) at the September 8th Homecoming Sunday Luncheon?



EPISCOPAL CHURCH OF
ST. THOMAS THE APOSTLE

6525 Inwood Road
Dallas, Texas 75209

VESTRY

Alyssa Abadinsky
Rene Aguirre
John Billingsley
Hampton Burwick
Janet Elsea
Dan Hall
Jerry Knight
Jami Mifflin
John Van Buskirk

EX-OFFICIO OFFICERS

Joe DeuPree
Rusty Rippamonti
Wynne Voorhees

CLERGY & STAFF

Laura Giffin
Joe Henry
Virginia Holleman
Andy McCarthy
Jennifer Smith
Steve Sprinkle
Lee Swift
Christopher Thomas
Stephen Waller

ENDOWMENT FUND COMMITTEE

Keith Carney
Paul McCright
Wynne Voorhees

The Baptismal Covenant

A Prayer for Daily Use

Holy and gracious, life-giving God,
Creator, sustainer, and redeemer of all:

- Help me today to continue in the apostles' teaching and fellowship, in the breaking of the bread, and in the prayers;
- Help me today to persevere in resisting evil, and, whenever I fall into sin, repent and return to you;
- Help me today to proclaim by word and example the Good News of God in Christ;
- Help me today to seek and serve Christ in all persons, loving my neighbor as myself;
- Help me today to strive for justice and peace among all people, respecting the dignity of every single human being;

For it is in doing these things that I become more and more like your Son Jesus Christ, transforming myself, and the very world around me.

Amen.