

**The Episcopal Diocese of Minnesota  
Church Audits Submitted - As of August 18, 2009**

<u>City</u>	<u>Church</u>	<u>#</u>	<u>Region</u>	<u>AUDIT YEARS</u>							
				<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Aitkin	St. John's Episcopal Church	001	3		X	X	X				
Albert Lea	Christ Episcopal Church	002	5	X	X	X	X	X	X	X	
Alexandria	Emmanuel Episcopal Church	003	3		X	X					
Annandale	St Mark's Episcopal Church	135	3								
Anoka	Trinity Episcopal Church	005	6								
Austin	Christ Episcopal Church	007	5								
Basswood Grove	St. Mary's Episcopal Church (Hastings)	039	7								
Bemidji	St. Bartholomew's Episcopal Church	008	1	X							
Brainerd	St. Paul's Episcopal Church	010	1					X			
Burnsville	Episcopal Church of the Nativity	011	9				X				
Cannon Falls	Church of the Redeemer	013	5								
Cass Lake	St. Peter's Episcopal Church	012	1				X				
Chatfield	St. Matthew's Episcopal Church	014	5		X						
Cloquet	St. Andrew's Episcopal Church	015	2						X		
Detroit Lakes	St. Luke's Episcopal Church	018	1	X					X		X
Duluth	S. Andrew's by the Lake	020	2						X		
Duluth	St Paul's Episcopal Church	022	2								
Dundas	Holy Cross Episcopal Church	023	5		X						
Eagan	SS Martha & Mary Episcopal Church	004	9	X							
Edina	St. Alban's Episcopal Church	024	9				X				
Edina	St. Stephen's Episcopal Church	025	9	X		X	X	X	X		
Elk River	Holy Trinity Episcopal Church	026	6								
Eveleth	St. John's Episcopal Church	027	2			X	X				
Excelsior	Trinity Episcopal Church	028	9								
Fairmont	St. Martin's Episcopal Church	029	4								
Faribault	Cathedral of Our Merciful Saviour	030	5								
Farmington	Church of the Advent	031	5	X		X	X	X			
Fergus Falls	St. James Episcopal Church	032	1								
Frontenac	Christ Episcopal Church	034	5								
Grand Rapids	Christ Episcopal Church	035	2		X				X		
Hallock	St. John's Episcopal Church	036	1						X		

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Hastings	St. Luke's Episcopal Church	038	7					X			
Hermantown	Trinity Episcopal Church	147	2								
Hibbing	St. James Episcopal Church	040	2								
Hinckley	Trinity Episcopal Church	041	6			X	X		X		X
International Falls	Holy Trinity Episcopal Church	044	1	X	X		X				
Kasson	St. Peter's Episcopal Church	046	5		X						
Lake City	St. Mark's Episcopal Church	047	5					X			
Le Center	St. Paul's Episcopal Church	048	4		X						
Litchfield	Trinity Episcopal Church	049	3		X	X	X	X	X	X	X
Little Falls	Church of Our Saviour	130	3		X	X	X	X		X	
Luverne	Holy Trinity Episcopal Church	050	4								
Mankato	St. John's Episcopal Church	051	4								
Marshall	St. James Episcopal Church	052	4								
Minneapolis	All Saints Episcopal Indian Mission	053	8								
Minneapolis	Gethsemane Episcopal Church	055	8								
Minneapolis	Holy Trinity/St Anskar	057	8								
Minneapolis	St. Andrew's Episcopal Church	058	8								
Minneapolis	St. James Episcopal Church	059	8						X		
Minneapolis	St. John the Baptist Episcopal Church	060	8				X				
Minneapolis	S. Luke's Episcopal Church	061	8								
Minneapolis	St. Mark's Episcopal Cathedral	054	8								
Minneapolis	St. Paul's Episcopal Church	063	8			X					
Minneapolis	St. Philip & St. Thomas Episcopal Church	062	8								
Minnetonka	St. David's Episcopal Church	065	9								
Minnetonka Beach	St. Martin's by the Lake	066	9					X	X		
Moose Lake	St. Andrew's Episcopal Church	069	2		X		X	X	X	X	X
Morton	Bishop Whipple Mission	070	4								
Naytahwaush	Samuel Memorial Episcopal Church	071	1								X
New Ulm	St. Peter's Episcopal Church	073	4								
Northfield	All Saints Episcopal Church	075	5		X			X			
Onigum	St. John's Episcopal Church	076	1								

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Owatonna	St. Paul's Episcopal Church	077	5									
Park Rapids	Trinity Episcopal Church	078	1					X				X
Paynesville	St. Stephen's Episcopal Church	079	3		X	X	X	X			X	
Plymouth	Church of the Epiphany	072	6					X				
Ponsford	Breck Memorial Mission	081	1									
Red Lake	St. John's in the Wilderness	134	1									
Red Wing	Christ Episcopal Church	084	5		X	X		X				
Redby	St. Antipas Episcopal Church	131	1									
Rice Lake	St. Philip's Episcopal Church	085	1									
Richfield	St. Nicholas Episcopal Church	086	9			X						
Rochester	Calvary Episcopal Church	087	5								X	
Rochester	St. Luke's Episcopal Church	088	5					X	X	X		
Roseville	St. Christopher's Episcopal Church	089	6		X	X		X			X	
Rushford	Emmanuel Episcopal Church	091	5									
Sauk Centre	Church of the Good Samaritan	109	3		X	X	X	X			X	
St Cloud	St. John's Episcopal Church	093	3				X	X	X	X	X	X
St. Louis Park	St. George's Episcopal Church	095	9				X					
St. Paul	Church of the Holy Apostles	098	7							X		X
St. Paul	La Mision El Santo Nino Jesus	145	7									
St. Paul	Epiphany Episcopal Church	097	7									
St. Paul	Messiah Episcopal Church	100	7	X	X	X	X	X			X	X
St. Paul	St. Clement's Episcopal Church	101	7			X		X				
St. Paul	St. John the Evangelist Church	102	7	X	X	X	X	X	X	X	X	
St. Paul	St. Mary's Episcopal Church	103	7									
St. Paul	St. Matthew's Episcopal Church	104	7	X								
St. Paul	St. Paul's on the Hill Episcopal Church	105	7									
St. Peter	Church of the Holy Communion	108	4			X						
Stillwater	Ascension Episcopal Church	113	6				X					
Sunfish Lake	St. Anne's Episcopal Church	122	7					X				
Tower	St. Mary's Episcopal Church	114	2				X					
Virginia	St. Paul's Episcopal Church	115	2		X		X					

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Wabasha	Grace Memorial Episcopal Church	116	5				X					
Wadena	St. Helen's Episcopal Church	117	3	X								
Warroad	St. Peter's Episcopal Church	118	1									
Waterville	St. Andrew's Episcopal Church	120	5		X	X	X					
Wayzata	St. Edward the Confessor Church	121	9									
Welch	Church of the Messiah (Prairie Island)	082	5									
White Bear Lake	St. John's in the Wilderness Church	123	6		X		X	X				
White Earth	St. Columbas Episcopal Church	124	1									
Willmar	St. Luke's Episcopal Church	125	3									
Windom	Church of the Good Shepherd	126	4									
Winona	St. Paul's Episcopal Church	127	5	X								
Woodbury	Christ Episcopal Church	128	7			X	X				X	
Minneapolis	St. Thomas Episcopal Church	064	8									
St. Paul	St. Philip's Episcopal Church	106	7			X		X				
<b>Total Church Audits Submitted</b>				<b>12</b>	<b>22</b>	<b>22</b>	<b>27</b>	<b>25</b>	<b>16</b>	<b>13</b>	<b>9</b>	
<b>Percent of Church Audits Submitted</b>				<b>11%</b>	<b>21%</b>	<b>21%</b>	<b>25%</b>	<b>23%</b>	<b>15%</b>	<b>12%</b>	<b>9%</b>	

Canon 703.3 Audits. All accounts, funds, and other financial records of Congregations or bodies carrying out Diocesan programs must be audited annually by a certified independent public accountant or by an accounting agency or audit committee in a manner suitable for approval by Diocesan Council.

- a. Certified independent public accountants or members of accounting agency or audit committees conducting an audit must not be members of the congregation or body whose financial records are being audited.
- b. Members of audit committees do not need to be professionals and are not required to follow formal auditing procedures. The audit, however, should establish accurate records and good accounting practices. All national and Diocesan guidelines for audits, such as the *Audit Guidelines for Congregations* in the most current *Episcopal Manual of Business Methods in Church Affairs*, should be followed. Each designated fund should be audited to assure that the funds are being collected and expended in accordance with the guidelines, by-laws, or Vestry or Bishop's Committee resolution which established the funds and to assure that funds have not been spent in ways not authorized.
- c. All congregational financial records shall be made available for audit, including, but not limited to, pledge income, operating costs, building funds, memorial funds, endowments, foundations, discretionary funds, men's or women's club, guild or group funds, segregated choir funds, youth fundraising, or other fundraising activities which are kept in segregated accounts, account balances from prior year pledges and any and all other designated or undesignated fund balances.
- d. All financial records of Diocesan Institutions or other bodies carrying out Diocesan programs, including records similar to those identified in subsection (c) above, should be made available for audit in the same manner.

**Visit the Finance Department Webpage for more audit information at:  
[http://www.episcopalmn.org/finance\\_resources\\_churches](http://www.episcopalmn.org/finance_resources_churches)**