

Pima County Clerk of the Board

Robin Brigode

Mary Jo Furphy
Deputy Clerk

Administration Division
130 W. Congress, 5th Floor
Tucson, AZ 85701
Phone: (520) 724-8449 • Fax: (520) 222-0448

Document and Micrographics Mgt. Division
1640 East Benson Highway
Tucson, Arizona 85714
Phone: (520) 351-8454 • Fax: (520) 791-6666

April 28, 2015

Andrew J. Martin, Treasurer
Vail Christian Church
8000 S. Kolb Road, Suite 190
Tucson, AZ 85756

RE: Petition for Refund – Vail Christian Church

Dear Mr. Martin:

Please be advised that your petition for refund has been scheduled before the Pima County Board of Supervisors on Tuesday, May 12, 2015, at 9:00 a.m. or thereafter, at the following location:

Pima County Administration Building
Board of Supervisors Hearing Room
130 West Congress, 1st Floor
Tucson, AZ 85701

If you have any questions regarding this hearing, please contact this office at 724-8449.

Sincerely,

A handwritten signature in cursive script that reads "Robin Brigode".

Robin Brigode
Clerk of the Board



Mary Jo Furphy
Deputy Clerk

Pima County Clerk of the Board

Robin Brigode

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MEMORANDUM

TO: Honorable Chair and Board Members
Pima County Board of Supervisors

FROM: Robin Brigode, Clerk of the Board *RB*

DATE: May 12, 2015

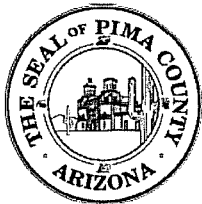
RE: Petition for Refund – Vail Christian Church

Pursuant to A.R.S. §42-11109, Vail Christian Church, Parcel Nos. 141-02-013D and 141-02-013E, located at 9455 and 9485 E. Valencia Road, filed a petition on April 13, 2015, for relief of the following tax year 2013 taxes and any associated interest/penalty as reported by the Pima County Treasurer:

Parcel ID	Tax	Interest	Total
14102013D	\$11,267.49	\$450.70	\$11,718.19
14102013E	\$12,100.02	\$484.00	\$12,584.02
Total			\$24,302.21

Attached please find the original submission from the Petitioner and a *Petition to the Board of Supervisors – Review Form* completed by the Pima County Assessor's Office for consideration in this matter.

Attachments



Mary Jo Furphy
Deputy Clerk

Pima County Clerk of the Board

Robin Brigode

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Petition to the Board of Supervisors - Review Form

Pursuant to A.R.S. §42-11104(G) (educational/library property) or
 X A.R.S. §42-11109(E) (religious property)

Taxpayer Vail Christian Church Parcel 141-02-013D & 013E

For tax year(s) 2013

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?
 Yes No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?
 Yes No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?
 Yes X No
- 4) If the answer to Number 3 is "No", why was the exemption denied?
 X The required ownership of the property was not in effect during the time period required by statute.
 The property was not being used for the exempt purpose during the time period required by statute.
 The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)
 Other:

Parcels 141-02 013D and E were purchased January 31st 2013 after the valuation date, so neither use nor ownership was in place.

Vail Christian Church did file an affidavit for tax exemption before March 1st 2013 for only personal property account # 0207601.

They did not request exemption for real property until 4/19/2013, but because they took ownership after 1/1/2013

they were denied for 2013.

Completed by: Ryan Call

Date: April 14th 2015

c: Honorable Bill Staples, Pima County Assessor



Making room in life to connect people with God and others.

April 13, 2015

Pima County Clerk of the Board
ATTN: Robin Brigode
130 W. Congress 5th Floor
Tucson, AZ 85701

RE: Full Submission Package – APN 141-02-013D & 013E – 2013 Property Tax Refund

Dear Ms. Brigode,

Thank you for your quick response to my original email requesting a refund of the 2013 property taxes paid by Vail Christian Church. As you requested in your response I have compiled and attached the following items:

- IRS Exemption Letter
- By-Laws
- Articles of Organization
- Financial Reports
- Letter of Specific Intent
- Elder Council Meeting Minutes
- Current Site Plan
- Building Permits
- Original Petition for Refund dated April 2, 2015

Please consider this package our formal request for a refund of the \$11,718.19 paid for parcel 013D and \$12,584.02 paid for parcel 013E in 2013 property taxes. Should you have any questions or further needs please do not hesitate to contact me at (520) 360-6561 or andrewjmartin@cox.net.

Sincerely,

Andrew J. Martin
Treasurer – Vail Christian Church

APR 13 15 PM 03:57 PM CLK OF PD

AF3

VAIL CHRISTIAN CHURCH
ORIGINAL PETITION FOR
REFUND 04/02/2015



Making room in life to connect people with God and others.

April 2, 2015

VIA EMAIL & HAND DELIVERY

Pima County Board of Supervisors
ATTN: Ms. Robin Brigode
130 W. Congress – 5th Floor
Tucson, AZ 85701

RE: Formal Petition for Refund of 2013 Property Taxes on Parcels 141-02-013D & 013E

Dear Ms. Brigode,

I am writing on behalf of Vail Christian Church, owner of the above referenced tax parcels. Vail Christian acquired the above parcels on January 31, 2013. Subsequent to acquisition Vail Christian filed for an exemption of property tax under ARS 42-11109 and was denied citing two reasons. First, the property “Does not meet requirements of any subsection in Arizona Revised Statute Title 42 Chapter 11 Article 3 Exemptions”. 42-11109 (A) clearly states that property used for or held primarily for religious worship, including land are exempt from taxation if the property is not used or held for profit. Vail Christian Church is a non-profit 501(c)(3) religious organization and has no profit generating centers within our church, thus the qualifications are met.

The second citation of the denial letter indicates the property “Does not meet ownership per lien date of January 1st”. This is correct as we purchased the property on January 31, 2013. Despite numerous discussions with the county assessor’s office I am not clear on why we are responsible for property taxes even though we are a qualifying organization, regardless of the date of purchase.

It should be noted that Vail Christian Church re-applied for exemption in 2014 and was granted full exemption, adding to our quandary as to why we are responsible for taxes during the 2013 tax year. To further complicate the matter the denial letter issued to Vail Christian Church, which I have attached here, appears to be a form letter which was improperly composed. Although I am listed in the address of the letter, the salutation addresses a Mr. Stacy, a name that is not associated with the business operations of Vail Christian Church. It is this incorrect salutation along with the first incorrect citation for denial that leads me to believe the assessor’s office did not properly review our request for exemption.

On April 17, 2014 Vail Christian Church paid property taxes totaling \$11,718.19 on the 013D parcel and \$12,584.02 on the 013E parcel for the 2013 tax year. Pursuant to ARS 42-11109 (E), which entitles a qualifying organization to a refund of taxes paid if the request is made within one year of the taxes paid, Vail Christian Church is formally requesting a refund of the 2013 property taxes paid.

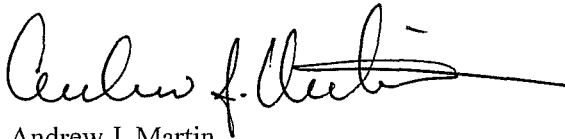
In attempt to be as efficient as possible with this request for a refund a representative of Vail Christian Church spoke with Mr. Ryan Call in the Pima County Assessor’s office in hopes of identifying the proper

forms and procedures for such a request. Mr. Call indicated that contacting you directly is the only way to start the process.

Since no direction was provided to request this refund I would kindly ask for your response accepting this letter as a formal request for the refund of all property taxes paid for the 2013 tax year on Pima County Assessor's parcel numbers 141-02-013D and 141-02-013E totaling \$24,302.21.

I can be reached via telephone at (520) 360-6561, or via email at andrewjmartin@cox.net should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew J. Martin", with a long horizontal flourish extending to the right.

Andrew J. Martin

Treasurer – Vail Christian Church

Att: June 25, 2013 Pima County Assessor Denial Letter

Cc: Mary Jo Furphy, Deputy

Clerk Pima County Board of Supervisors

Raymond Carroll – Pima County Board of Supervisors District 4 Representative

Office of the Pima County Assessor

Exemption Section

33 N. Stone Ave., Suite #130
Tucson, Arizona 85701

COPY

Bill Staples
ASSESSOR

Monica Detaranto
CHIEF DEPUTY ASSESSOR

June 25, 2013

Vail Christian Church
C/o Andrew J. Martin
8000 S. Kolb Rd Ste 190
Tucson, AZ 85756-9275

Re: Property Tax Exemption
Parcels - 141-02-013D, 013E

Dear Mr. Stacy,

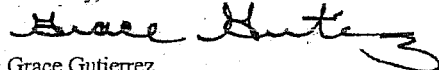
This is to inform you that your request for property tax exemption on the above-mentioned parcels has been denied for tax year 2013 for the following reason(s):

- ☒ Does not meet requirements of any subsection in Arizona Revised Statute Title 42 Chapter 11. Article 3. Exemptions. *
- ☐ Documents (IRS tax exempt letter, Articles of Incorporation, By-Laws, Financial Report and Letter of Intent) were not provided.
- ☒ Does not meet ownership per lien date of January 1st.
- ☐ Does not meet usage per lien date of January 1st.
- ☐ Does not meet both ownership and usage per lien date January 1st.
- ☐ Affidavit was not signed.
- ☐ Intent documents (architectural plans, site plan, building fund, minutes of board meeting etc.) were not provided.

You can re-apply between the first Monday in January and March 1st or refer to Arizona Revised Statutes 42-11005.

If you have any questions, please contact me at 520-724-7501.

Sincerely,



Grace Gutierrez
Specialized Office Support Supervisor
Exemption Section
Fax 520-724-7510
Grace.Gutierrez@pima.gov

*(www.azleg.gov)

Beth Ford
Pima County Treasurer



Patti Davidson
Chief Deputy Treasurer

LETTER OF SPECIFIC INTENT



Making room in life to connect people with God and others.

April 13, 2015

Pima County Clerk of the Board
ATTN: Robin Brigode
130 W. Congress 5th Floor
Tucson, AZ 85701

RE: Letter of Specific Intent – Vail Christian Church APN's 141-02-013D & 013E

Dear Ms. Brigode,

In reference to the above listed parcels I am providing this letter of specific intent for use as a religious worship facility / location.

Vail Christian Church purchased the two parcels on January 31, 2013 with the intent to develop the raw land into a worship facility. In August 2012 Vail Christian engaged the services of an architect to prepare conceptual site plans related to possible configurations of the property. This engagement prior to owning the subject property provides solid evidence of our intent to develop and I have attached that concept site plan here.

Subsequent to closing escrow Vail Christian Church engaged Swaim and Associates as our architect of record. Swaim and Vail Christian have worked together to formulate official drawings for approximately 50,000 square feet of space and pull permits to develop the first phase which consists of approximately 20,000 square feet. I have enclosed a copy of those permits here.

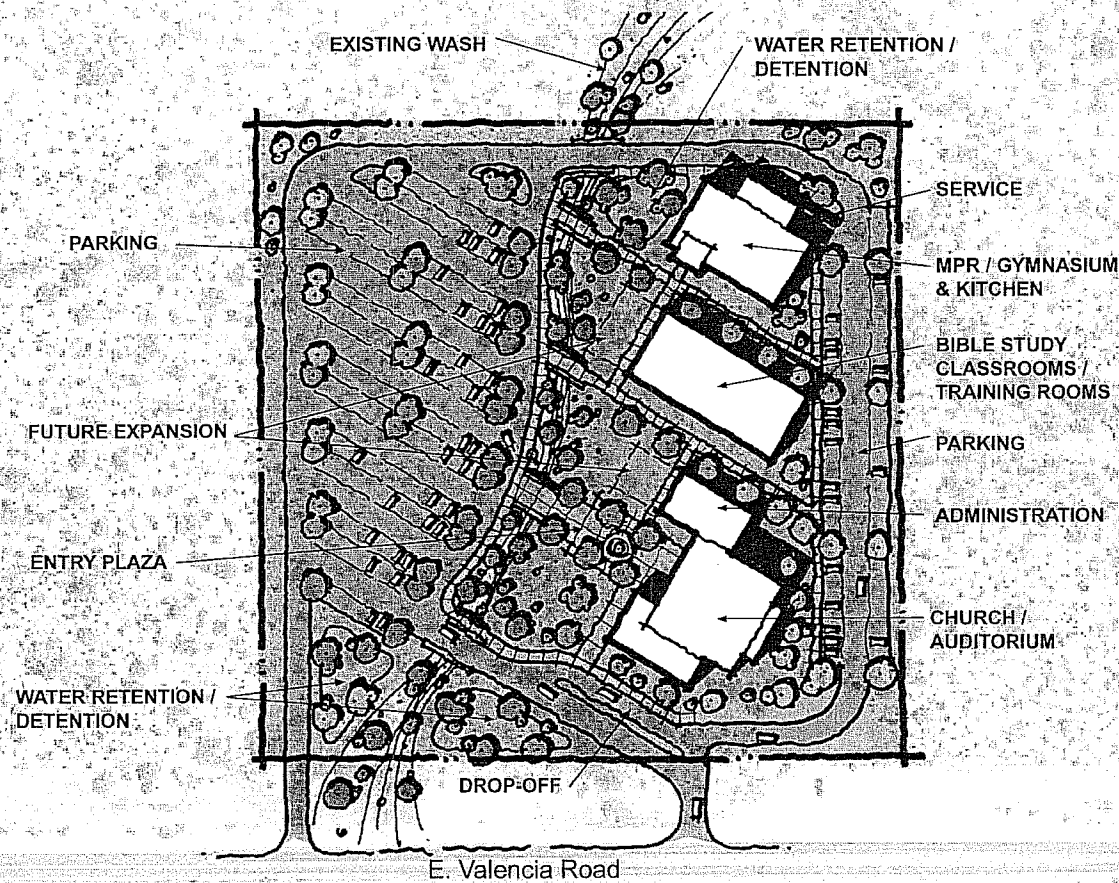
Since purchasing the site Vail Christian Church has utilized the location for monthly prayer meetings as well as occasional Sunday gatherings. The primary focus of use to date has been preparation for construction where, once phase one is completed in December 2015, Vail Christian will have invested over \$6,500,000 into the property. Vail Christian is expected to spend between \$12,000,000 and \$14,000,000 to fully develop the parcels.

Should you have any questions related to our specific intent please do not hesitate to contact me. I can be reached at (520) 360-6561 or via email at andrewjmartin@cox.net.

Sincerely,

Andrew J. Martin
Treasurer – Vail Christian Church

VAIL CHRISTIAN CHURCH



PROGRAMMATIC ELEMENTS

CHURCH AUDITORIUM	
1,000 SEATS x 10 SF =	10,000 SF
NARTHEX	2,500 SF
CHOIR	1,000 SF
REST ROOMS	500 SF
	<hr/>
	14,000 SF

ADMINISTRATION	1,800 SF
3 OFFICES	
3 WORKSTATIONS	
CONFERENCE RM	
RR	
STORAGE	

MPR / GYMNASIUM	8,400 SF
KITCHEN	1,500 SF

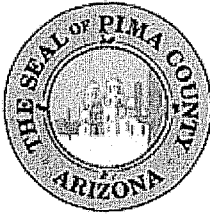
BIBLE STUDY CLASSROOMS /	
TRAINING ROOMS	10,000 SF

TOTAL	35,700 SF
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PARKING
300 SPACES PROVIDED

21,700 SF / 100 = 217 REQ'D SPACES
(ENTIRE FACILITY MOST LIKELY WILL
NOT BE IN USE AT SAME TIME)

NON-PROFIT & RELIGIOUS EXEMPTION QUESTIONNAIRE



Bill Staples
Assessor

Office of the Pima County Assessor
Personal Property Division
33 N. Stone Avenue Suite 110
Tucson, AZ 85701

Lon Berg
Chief Deputy Assessor

Non-Profit and Religious Organizations

Property Tax Exemption Information and Questionnaire

Claims for exemptions from property taxes and/or personal property taxes pursuant to A.R.S. Title 42, Chapter 11, Article 3 - Exemptions

Copies of the following documents must be submitted when making application:

- I.R.S. Tax Exemption Letter
- By-Laws
- Articles of Incorporation
- Financial Report
- Letter of Specific Intent, date property was acquired, details of all activities conducted at site.
- An inventory of personal property when applying for Personal Property exemption only
- If property or building is being held primarily for religious worship, submit at least two documents to show intent. I.e. minutes of board meeting, architectural or site plans, etc.

Statutory Time Period for Filing Exemption

1st Monday in January until March 1st

Failure to file a claim for property tax exemption within this time period waives all rights for property tax exemption for that calendar year.

Direct all correspondence and inquiries to:

Pima County Assessor's Office
Exemption section
33 N. Stone Ave. Suite #130
Tucson, Arizona 85701
724-7501 or 724-7500
(Complete questionnaire next page)

QUESTIONNAIRE FOR PROPERTY TAX EXEMPTION APPLICATION

1. Name & Address of Non-Profit or Religious organization:

VALE CHRISTIAN CHURCH - 8000 S. KOLB #190, TULSA, AZ 85756

2. From which subsection of A.R.S. Title 42, Chapter 11, Article 3-Exemptions do you base your claim for exemption?

42-11109(A)

3. Are any types of sales or business activities (lunch counters, sale of souvenirs, etc.) operated on the premises? Yes ☒ No

4. Is the organization exempt from Federal and/or State income taxes? ☒ Yes ☐ No

5. Give day, month, and year deed, title was acquired by applicant.

Day 31 Month 01 Year 2013

6. Claimant is: ☒ Owner/Operator
☐ Owner only
☐ Operator only

7. Exemption is claimed on:

☒ All land
☒ Buildings & Improvements
☐ Personal Property

8. List name of organization which owns or operates the property other than claimant:

N/A

9. Is any portion of the property used as a place of residence? Yes ☒ No
If yes, state number of individuals occupying the premises. #

10. Does applicant receive any income? (Other than free will offerings in connection with this Property) Yes ☒ No

11. What portion of the property is being leased or rented to a non-profit and/or a for-profit organization?

NONE

12. List date of occupancy: Day Month Year

N/A - Not LEASED

IRS TAX EXEMPTION LETTER

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JAN 04 2008

VAIL CHRISTIAN CHURCH
8000 S KOLB RD STE 190
TUCSON, AZ 85706

Employer Identification Number:
16-1742354
DLN:
17053317003017
Contact Person:
KAREN A BATEY ID# 31641
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(1)
Form 990 Required:
No
Effective Date of Exemption:
November 15, 2005
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

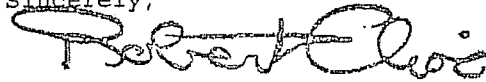
Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

VAIL CHRISTIAN CHURCH

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert Choi".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

VAIL CHRISTIAN CHURCH BY-LAWS

By-Laws of **Vail Christian Church**

ARTICLE 1 NAME

The name of this corporation is **Vail Christian Church**

ARTICLE 2 PURPOSE

Section 1 Primary Purpose

The primary purpose for which this organization is formed is to glorify God by forming a local congregation that will carry out the great commission of the Lord Jesus Christ as revealed in the New Testament of the Word of God (Matthew 28:18-20 and Mark 16:15-16). This congregation will provide opportunity for Christ Followers to continue steadfastly in the apostles' teaching, fellowship, breaking of bread and prayers (Acts 2:42). It will also prepare them for works of service and multiplication (Ephesians 4:12).

Section 2 Secondary Purpose

A secondary purpose for the formation of this organization is to meet the legal requirements necessary for a church organization to own, acquire, and to dispose of real property. For this reason this congregation is incorporated according to the laws of the State of **Arizona** and these By-Laws are drawn to include regulation of the congregation as a corporation as well as to govern its chosen procedure in carrying out its work.

ARTICLE 3 STATEMENT OF FAITH AND ESSENTIAL BELIEFS

We believe that the Church is at the center of God's purpose for this age and that God's wisdom will be displayed to the entire universe through the Church to the praise of His glory. (Ephesians 3:1-13)

We believe that Christ's central purpose is building His Church, and ultimately His kingdom; and nothing can stand in His way, even Satan and all his forces. (Matthew 16:13-20)

We believe that the Church is the pillar and support of the truth and that this truth was delivered once and for all through the Apostles and that this deposit of truth ought to be preserved in all churches. (1 Timothy 3:14-16; 2 Timothy 1:13-14; 3:10, 11, 15; 1 Thessalonians 3:15; 2 Peter 3:1-2; Jude 3, 17)

We believe in the perpetual command of the Great Commission to take the gospel to the world. We believe that Christ's strategy for building His Church can be clearly identified in the book of Acts as a multiplication of churches—communities of Christ Followers committed to maturing in Christ and to furthering the gospel of Jesus Christ. (Matthew 28:19-20; Luke 24:44-49; Acts 1:8; Acts 13:1-4; 14:19-23; 20:28-32; 1 Timothy 3:14-16; Titus 1:5-9)

By-Laws of Vail Christian Church

The Gospel Proclaimed by the Apostles: The Kerygma (Greek for "Proclamation")

We believe that this gospel, proclaimed by the Apostles, can be summarized as follows:

This gospel was prophesied beforehand in the Scriptures as part of God's unfolding plan to bless the families of the earth through the seed of David. It was given in the form of a New Covenant, promising forgiveness of sins, and placing God's Spirit within man.

This gospel was fulfilled in Jesus Christ, the Son of God, the seed of David, the King of Kings, born of the Holy Spirit. He came in the flesh, lived a sinless life, died, was buried and rose again on the third day according to the Scriptures, and is seated at the right hand of the Father.

This Jesus will come again to judge the earth and set up the kingdom of God for all time. After abolishing all rule and authority, He will reign forever and ever.

Those who hear this message and believe will receive forgiveness of sins. They will be given the Spirit of God as a pledge of their inheritance, as they eagerly await the Savior who will return for them. (Acts 2:14-22; 3:11-26; 10:23-48; Acts 9:1-43; 26:1-32; Acts 17:16-34; 1 Corinthians 15:1-11)

We believe that there is only one gospel of Jesus Christ. Each individual who places His faith in the person and work of Christ alone for forgiveness of his sins is at that moment forgiven of his sins once and for all time, is permanently a child of God, and is part of Christ's Church. (Ephesians 1:1-14; 2:1-10; Colossians 1:9-14; 1 Corinthians 12:12-13; 2 Corinthians 5:14-17; Romans 5 and 8)

We believe that the Church of Jesus Christ is made up of those who have accepted the message of the gospel of Jesus Christ. Those who have responded to the gospel of Jesus Christ need to be baptized, signifying their identification with Jesus and with His believing community, His Church. (Matthew 28:19-20; Acts 10:44-48; Romans 6:1-11; 1 Corinthians 12:12-13)

We believe that once one has identified with Christ and His Church through baptism, special care should be exercised to see that the baptized Christ Follower becomes a vital, functioning member of a body of Christ—a local church. (Matthew 28:19-20; Acts 10:44-48; 1 Corinthians 12:1-31)

We believe that each Christ Follower should celebrate the Lord's Supper regularly with the church. This will serve as a way of remembering his identity with Christ, as one whose sins are forgiven and in a covenant relationship, and as a way of remembering his identity with Christ's body, the Church, as one who is to live in fellowship with the church. (1 Corinthians 11:17-34)

By-Laws of Vail Christian Church

The Apostles Doctrine: The Didache (Greek for "The Teaching")

We believe that God revealed His plan for the churches in the epistles, and that the Apostles expected the churches to follow their instructions. (Ephesians 3:1-13; 1 Thessalonians 4:1-2; 2 Thessalonians 2:15; 3:6; 1 Timothy 3:14-16; 2 Timothy 1:13-14; 2:2; 3:9-10; Jude 3, 17)

We believe that this teaching can be summarized as follows:

Each Christ Follower is instructed to lay aside his old life, renew His mind in the teaching, and conform his new life to the will of God. (Ephesians 4:22-24; Romans 12:1-2)

A set of virtues, which are only possible through God's resources, are to characterize each Christ follower. (Galatians 5:22-33; Colossians 3:12; 2 Peter 1:1-11)

Individual households must be ordered properly, consistent with God's created design for man and for the Church. (Ephesians 5:22-6:9; Colossians 3:18-4:1; 1 Peter 3:1-7)

God's household, the church—the pillar and support of the truth—must be properly ordered according to sound doctrine received from the Apostles, especially Paul. (1 Timothy 3:14-16; Titus 1:5-2:15; 2 Thessalonians 2:15; 3:6; Ephesians 3:1-13; Colossians 1:24-29)

Each Christ Follower must be committed to do his part, both generally in one-another ministry and specifically in the use of his gifts in the building up of the church. (Romans 12:3-16; 1 Corinthians 12:4-6)

A pattern of relationships within the church must be observed—characterized by love, brotherhood, mutual acceptance and respect—in which each is to diligently pursue unity in the bond of peace. (Romans 12:9-15; 14:1-7; Philippians 1:27-2:4; Ephesians 4:1-6)

A pattern of relationships in the world must be observed—characterized by respect for government, employers, and other authorities, and love and good deeds toward neighbors and those in need. (Romans 13:1-7; Titus 2:14; 3:1,14)

Individuals must lead responsible and sober lives—working hard, providing for their own, making the most of the time (because the days are evil), and keeping on the alert for Satan and his strategies in their lives. (Ephesians 5:1-22; 6:10-18; 1 Thessalonians 4:9-12; 2 Thessalonians 3:6-15; 1 Peter 5:6-11)

We believe that all matters concerning the life and beliefs of the churches are to be settled by the Word of God. Though the church is to be guarded and protected by elders and men gifted as pastors and teachers, all are subject to the authority of the biblical text. (1 Timothy 4:1-16; 6:3-5; 2 Timothy 2:14-15; 3:16; 4:1-4; Titus 1:5-16; 2:1, 15; 2 Peter 3:14-18; Jude 3, 17)

The Godhead - There is one God, who eternally exists in three persons—Father, Son and Holy Spirit. Each is equal in divine nature and perfect in every way. (Deut. 6:4; Matt. 28:19; 1 Cor. 8:6; John 10:30; Acts 5:3-4).

By-Laws of Vail Christian Church

God the Father - God is a personal spirit. God has revealed himself through His Word, nature, man's conscience, prophets and His Son. While some of his attributes are comprehended (e.g. his love, justice, and compassion), other attributes are incomprehensible (e.g. his eternality, omnipresence, omnipotence and omniscience). The Father is the creator of the universe and has purposed all events in history according to his eternal plan. (John 4:24; Rom. 1:20; 2:15; II Peter 1:21; John 1:8; Eph. 1:11).

Jesus Christ - Jesus Christ is the second member of the Trinity and the perfect image of the invisible God. He is God's uniquely begotten Son, conceived by the Holy Spirit, born of a virgin. When he was born on the earth, he became fully man while continuing to be fully God. He lived a perfect life and died on the cross as our substitute to pay the penalty for the sins of the world. He was buried and rose from the dead on the third day. He ascended back into heaven where He currently is interceding for us as our high priest. (Col. 1:15; Phil. 2:5-8; Matt. 1:18-25; I Pet. 2:24; Heb. 4:14-15; John 1:1,14,18).

Holy Spirit - The Holy Spirit is the third member of the Trinity. He came forth from the Father and the Son to convict the world of sin, righteousness and judgment. He baptizes and seals, regenerates, sanctifies and empowers Christ Followers and is our abiding helper, guide, teacher and source of power to help us live a godly life. (John 3:8; 14:16; 15:26; 16:7-17; Eph. 4:30;5:18).

Mankind - Man was created in the image of God, both male and female reflecting God's likeness. Adam, representative of the human race, fell into sin, suffered spiritual death and greatly marred the image of God in man. All mankind has subsequently inherited a sin nature and the consequences of sin. (Gen. 1:26-27; Rom. 3:10-18,23; 6:23; Eph. 2:1).

Salvation - Because of man's guilty state, he was incapable of atoning for his sin. God's love prompted Him to send Jesus to the earth to die for the sins of the world, offering man forgiveness and salvation solely through faith in Jesus as a free gift. Redemption is based on the grace of God and the work of Christ on our behalf. (John 3:16; 5:24; 10:28; 14:6; Eph. 2:8-9; Acts 4:12; 16:31; Heb. 7:25, 1 John 5:13).

Angels - Angels originally were created by God as sinless beings. Some rebelled against God and are now fallen. The leader of these fallen angels is Satan, who is the enemy and accuser of man. Unfallen angels are ministering spirits, serving God and His purposes. (Col. 1:16; Jude 6; Rev. 12:9; Eph. 6:11-12; II Cor. 4:4; Heb. 1:14).

The Bible - The Bible is a divinely inspired revelation of God, which came through the agency of man, preserving both a divine and human origin. It is inerrant in the original manuscripts and authoritative on matters of faith and practice. (II Tim. 3:16-17; II Peter 1:21; John 10:35).

The Last Days - The period of great tribulation in the earth will be climaxed by the return of the Lord Jesus Christ to the earth as He went, in person on the clouds of heaven, and with power and great glory to introduce the millennial age, to bind Satan and place him in

By-Laws of Vail Christian Church

the abyss, to lift the curse which now rests upon the whole creation. At the end of Jesus' millennial reign unbelievers will be cast into the lake of fire for all eternity while believers will enter into the new heaven and new earth and dwell with God in His presence for all eternity. (Isa. 11:9; Matt. 24:15–25:46; Acts 15:16–17; Rom. 8:19–23; 11:25–27; 1 Thess. 4:14–17; 1 Tim. 4:1–3; 2 Tim. 3:1–5; Rev. 20:1–6, 11–15).

ARTICLE 4 ORGANIZATION

Section 1 Autonomous Organization

This organization is and shall always be an autonomous nondenominational church. This church is not, nor ever shall be, subordinated in any way to any outside organization such as a state board, ecclesiastical headquarters, council of churches, missionary society, denominational body, etc. Therefore, all affiliations with other organizations shall only be for cooperation in mutually agreed purposes.

Section 2 President of the Corporation

The Lead Pastor is hereby designated as the President of the Corporation.

Section 3 Secretary of the Corporation

The Secretary shall be appointed by the Elder Council. The Secretary (or his or her delegate) shall be responsible for recording and maintaining the minutes of all corporate meetings.

Section 4 Treasurer of the Corporation

The Treasurer shall be appointed by the Lead Pastor. The Treasurer (or his or her delegate) shall be responsible for the counting and depositing of contributions, making payment of salaries and other expenditures, maintaining financial records, issuing financial reports, and filing tax returns and other information required by the state and federal government.

Section 5 BOARD OF DIRECTORS

The Board of Directors shall be the legal representatives of the corporation. All property of the church or corporation, both real and personal, is vested in the congregation, but is held in the name of the corporation. All transfers of titles, signature of notes, mortgages, deeds and all legal papers of every character to be signed on behalf of the corporation, shall be executed by the Board of Directors and shall be signed by as many directors as required. No notes, deed or mortgages of any character shall be signed by anyone, on behalf of the corporation, until such action has been properly authorised and approved by the Church Board of directors.

Section 6 Selection.

Except at the time of incorporation, directors shall be appointed by the Church Elder Council and shall serve until the Elder Council determines otherwise by a majority vote.

By-Laws of Vail Christian Church

Section 7 Removal from Office.

A director of the board of directors may be removed from office at any time by a simple majority vote of the Church Elder Council.

ARTICLE 5 ELDERS (ELDER COUNCIL)

Section 1 Selection

Elders shall be appointed by the Elder Council except during the time of establishment where they will be first appointed by the Lead Pastor.

Section 2 Responsibilities

The Elder Council is the final authority for this corporation.

Some shall:

Function as the Church Board of Directors of the corporation;

All Shall:

Be the spiritual leaders of the congregation, including the resolution of any disputes;

Meet with and counsel members of the congregation, as appropriate;

Select and hire a Lead Pastor;

Execute and enforce the By-Laws of this corporation;

Ensure that the vision and the ends of the Church are being fulfilled through the **Governance Document**;

Select one of the Elders to serve as Chairman of the Elder Council.

Section 3 Qualifications

The qualifications for Elders of this congregation shall be in accordance with those listed in Chapter 3 of the first book of Timothy and Chapter 1 of the book of Titus.

Section 4 Nomination

The Lead Pastor, Pastors, Directors, and Elders shall nominate candidates for the ministry of Elder. Elders are to be elected by the Elder Council.

By-Laws of Vail Christian Church

Section 5 Term of Office

An Elder shall serve for a life-time once the establishment period of the Church has come to an end. Elders may choose to resign or take a leave of absence at any time. To return service from a leave of absence the Elder Council must come to consensus about the return.

Section 6 Removal from Office

Whenever the Elders determine that an Elder should be removed from his ministry as an Elder, they shall notify the Lead Pastor before a meeting to vote to do so. A vote of two thirds from the Elder Council must confirm removal of an Elder.

Section 7 Filling of Vacancies

If an Elder resigns or is removed from office, the Lead Pastor may appoint another individual to serve as an Elder until a vote can be taken by the Elder Council as long as that individual meets the qualifications set forth in Section 3, Article 5.

Section 8 Leadership Team

During any period in which there are less than two Elders, the Lead Pastor shall appoint a leadership team to serve as the Church Board until two or more Elders have been elected by the leadership team.

Section 9 Lead Pastor Elder Role

The Lead Pastor will be considered an Elder of Vail Christian Church in all areas except in the areas of executive limitations assigned in the Governance document.

ARTICLE 6 LEAD PASTOR

Section 1 Responsibilities

The Lead Pastor is responsible for each staff member and all day-to-day operations of the organization, subject to the Mission Statement and Statement of Executive Limitations adopted by the Church Elder Council under Section 2 of Article 5.

Section 2 Qualifications

The qualifications for the Lead Pastor shall include those listed in Chapter 3 of the first book of Timothy and Chapter 1 of the book of Titus. Any other qualifications shall be determined by the Church Elder Council.

By-Laws of Vail Christian Church

Section 3 Selection

The Elder Council shall nominate a candidate for the position of Lead Pastor and he shall be elected by the Elder Council.

Section 4 Removal from Office

Whenever the Elder Council determine that the Lead Pastor should be removed from ministry as the Lead Pastor, they shall notify the Lead Pastor and members of the congregation within seven days of their decision.

ARTICLE 7 CHURCH STAFF

Section 1 Responsibilities

The responsibilities of each staff member shall be defined by the Lead Pastor (or his delegate) and each staff member shall be given a employee development plan.

Section 2 Qualifications

The qualifications of each staff position shall be determined by the Lead Pastor (or his delegate).

Section 3 Selection

The Lead Pastor (or his delegate) shall select all staff.

Section 4 Removal from Office

The Lead Pastor may remove any staff member from his or her position at any time. When the Lead Pastor determines that the removal of any staff member is necessary, he shall inform the Elder Council before removal may take place.

ARTICLE 8 ORDINATION, LICENSING AND COMMISSIONING OF PASTORS AND STAFF

The ordaining of Pastors shall be done by Pastors and Elders of Vail Christian Church. Ecclesiastical differences between ordination and licensing and Commissioning are:

Ordination is the act of affirming individuals for apostolic ministry; it also confers the authorization and blessing of the Church for a gospel ministry unbound by time or location. It is the process of affirming pastoral gifts and traits.

Licensing and commissioning whether in the transitional state or for the long term as a local Pastor, is a recognition that the Spirit is still unfolding the gifts of ministry in an individual.

By-Laws of Vail Christian Church

ARTICLE 9 FINANCES

Section 1 Establishment of Bank Accounts

The Treasurer of the corporation is authorized to open bank accounts on behalf of the corporation, as needed.

Section 2 Development of Annual Budget

The Lead Pastor is responsible for developing an Annual Budget and presenting it to the Church Elder Council each year.

Section 3 Approval of Annual Budget

The Annual Budget shall be approved by the Church Pastors. The Elder Council are to ensure that the annual budget is inline with and seeks to fulfill the church vision and ends.

Section 4 Approval of Budgeted Expenditures

The Lead Pastor (or his delegate) is responsible for approval of all expenditures except where executive limitations apply through the Governance Document.

ARTICLE 10 DISSOLUTION

On the winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the elders shall determine where the remaining corporate assets shall be distributed, providing another fund, foundation or organization is organized and operated exclusively for the purposes specified in Section 501(c)(3) of the Internal Revenue Code.

ARTICLE 11 AMENDMENT OF BY-LAWS

These By-Laws may be amended at any meeting of the Elder Council if each of the following has been satisfied:

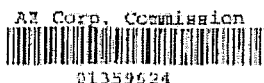
The agenda for the meeting listed Amendment of the By-Laws as a topic of the meeting.

The written notification to Lead Pastor includes the text of the proposed amendments.

Any change in By-Laws must receive a unanimous vote of the Elder Council, and shall take immediate effect.

**VAIL CHRISTIAN CHURCH
ARTICLES OF INCORPORATION**

AZ CORPORATION COMMISSION
FILED



NOV 15 2005

FILE NO. 1242187-7

**ARTICLES OF INCORPORATION
OF A TAX-EXEMPT
VAIL CHRISTIAN CHURCH**
Arizona Non-Profit Organization

The undersigned, all of whom are citizens of the United States, desiring to form a Non-Profit Corporation Law of the State of Arizona, do hereby certify as follows:

ARTICLE I
Name

The name of the corporation is:

Vail Christian Church

ARTICLE II
Purpose

The purpose for which the corporation is organized is:

This corporation is a RELIGIOUS CORPORATION and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation Law exclusively for religious purposes.

The specific purpose of this corporation is to be a Christian church which will engage in such ministries as church services, schools and education, music, sports, community services, public programs, and as many ministries as the church can envision and God will endow to be of benefit to the people of the City of Tucson and the County of Pima.

The corporation is organized exclusively for religious purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code (or the corresponding section of any future federal internal revenue law).

Notwithstanding any other provision of these articles, the corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation, and the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (or the corresponding section of any future federal internal revenue law), or (b) by a corporation, con-

12/2/87-7

tributions to which are deductible under Section 170(e)(2) of the Internal Revenue Code (or the corresponding section of any future federal internal revenue law).

ARTICLE III

Character of Affairs (Initial Business)

The character of affairs of the corporation will be:

(a) No substantial part of the activities of this corporation shall consist of carrying on propaganda or otherwise attempting to influence legislation except as permitted under Section 501(h) of the Internal Revenue Code, and this corporation shall not participate or intervene in (including publishing or distributing statements) any political campaign on behalf of any candidate for public office.

(b) The property of this corporation is irrevocably dedicated to religious purposes, as set forth in Article 2. No part of the net earnings of this corporation shall inure to the benefit of its directors, officers, trustees, private shareholders, or members, or to any individual.

(c) On the winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining corporate assets shall be distributed to an organization (or organizations) that is organized and operated exclusively for religious purposes and that is tax exempt under Section 501(c)(3) of the Internal Revenue Code. Selection of such organization(s) shall be made from those entities nominated by this corporation in its Bylaws.

ARTICLE IV

No part of the net earning of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements,) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on: (a) by a corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code (of the corresponding provision of any future United States Internal Revenue Law) or: (b) by a corporation, contributions

12421877

to which are deductible under Section (501)(c)(3) of the Internal Revenue Code (or the corresponding provisions of any future United States Internal Revenue Laws).

ARTICLE V

Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all its assets exclusively for the purposes of the corporation in such a manner, or to such organizations organized and operated exclusively for charitable, educational, religious or scientific purpose as shall at the time qualify as an exempt organization or organizations under Section (501)(c)(3) of the Internal Revenue Code or (or corresponding provision of any future United States Internal Revenue Laws) as the Board of Directors shall determine. Any such assets not disposed of shall be disposed of by the Superior Court of the county in which the principal office of the corporation is then located, exclusively for such purpose or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purpose.

ARTICLE VI

The power of indemnification under the Arizona Revised Statutes shall not be denied or limited by the bylaws.

ARTICLE VII

The initial board of directors shall consist of one director. The name and address of the person who is to serve as the director until the first annual meeting of the members, if a member corporation, or Board of Directors, if the corporation has no members, or until his successor is elected and qualifies is:

Ben S. Pincey 913 N Arizona Statutes Loop Tucson, Arizona 85748

The number of persons to serve on the board of directors thereafter shall be fixed in the Bylaws.

ARTICLE VIII

Known Place of Business

The street address of the known place of business of the Corporation in Pima County, Arizona, is:

Veil Christian Church 10355 E 29th St Tucson, AZ 85748

ARTICLE IX

1242187-7

Statutory Agent

The name and the address of the statutory agent of the Corporation in Pima County, Arizona, is:

Ben S. Pitney
913 N Arizona Estates Loop
Tucson, Arizona 85748

**ARTICLE X
Incorporators**

The names and addresses of the incorporators are:

Ben S. Pitney 913 N Arizona Estates Loop Tucson, Arizona 85748

All powers, duties and responsibilities of the incorporators shall cease at the time of delivery of these Articles of Incorporation to the Arizona Corporation Commission.

**ARTICLE XI
Discrimination**

The Corporation will not practice or permit discrimination on the basis of sex, age, race, national origin, or physical handicap or disability.

**ARTICLE XII
Members**

The corporation will have members.

**ARTICLE XIII
Limitation of Director Liability**

The personal liability of the Corporation directors for monetary damage for any action taken or any failure to take any action as a director is eliminated to the fullest extent permitted by Arizona law, as it may be amended from time to time.

A. Indemnification: The Corporation may indemnify any person against liability and expenses, including without limitation, attorneys' fees, judgments, fines and amounts paid in settlement, actually and reasonably suffered or incurred by reason of the fact that he is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, partner, trustee, employee benefit plan or other entity, in all circumstances in which, and to the extent that, such indemnifi-

12/21/07-7

cation is permitted by Arizona law, as it may be amended from time to time. Any indemnification hereunder shall be made by the Corporation only as authorized by the Board of Directors.

B. Insurance: The Corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a director of the Corporation, or was serving at the request of the Corporation as a director or officer, against any liability asserted against them and incurred by them in any such capacity or arising out of their status as such whether or not the Corporation would have had the power to indemnify them against such liability under this Article.

The indemnification herein above permitted shall not be exclusive of any rights to which any director or officer of the Corporation may otherwise be entitled by law.

EXECUTED this 9 day of November, 2005 by all of the incorporators.

Signed:

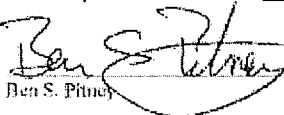

Ben S. Pitney

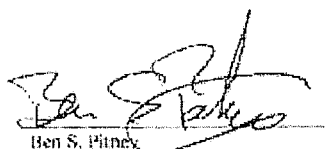
PHONE: (520) 722-1220 Fax: (520) 722-1253

Acceptance of Appointment by Statutory Agent

The undersigned hereby acknowledges and accepts the appointment as Statutory Agent for the above-named corporation effective this 9 day of November, 2005.

Signed:


Ben S. Pitney


Ben S. Pitney

Date: November 9/05

12431827

ARIZONA CORPORATION COMMISSION
CORPORATIONS DIVISIONPhoenix Address: 1100 West Washington
Phoenix, Arizona 85007-2976Tucson Address: 400 West Congress
Tucson, Arizona 85701-1367NONPROFIT
CERTIFICATE OF DISCLOSURE
A.R.S. Section 10-3202.D.Vail Christian Church
EXACT CORPORATE NAME

- A. Has any person serving either by election or appointment as officer, director, trustee, or incorporator in the corporation:
1. Been convicted of a felony involving a transaction in securities, consumer fraud or violation in any state or federal jurisdiction within the seven-year period immediately preceding the execution of this Certificate?
 2. Been convicted of a felony, the essential elements of which consisted of fraud, misrepresentation, theft by false pretenses, or restraint of trade or monopoly in any state or federal jurisdiction within the seven-year period immediately preceding the execution of this Certificate?
 3. Been subject to an injunction, judgment, decree or permanent order of any state or federal court entered within the seven-year period immediately preceding the execution of this Certificate wherein such injunction, judgment, decree or permanent order:
 - (a) involved the violation of fraud or deception or provisions of the securities laws of that jurisdiction; or
 - (b) involved the violation of the consumer fraud laws of that jurisdiction; or
 - (c) involved the violation of the antitrust or restraint of trade laws of that jurisdiction?

Yes No X

B. IF YES, the following information MUST be attached:

1. Full name and prior name(s) used
2. Full birth name
3. Present home address
4. Prior addresses (for immediate preceding 7-year period)
5. Date and location of birth
6. Social Security number
7. The nature and description of each conviction or judicial action, date and location, the court and public agency involved and file or cause number of case

- C. Has any person serving either by election or appointment as an officer, director, trustee or incorporator of the corporation, served in any such capacity or held such interest in any other corporation which has been placed in bankruptcy or receivership or had its charter revoked, or administratively dissolved by any jurisdiction?

Yes No X

IF YOUR ANSWER TO THE ABOVE QUESTION IS "YES", YOU MUST ATTACH THE FOLLOWING INFORMATION FOR EACH CORPORATION:

1. Name and address of the corporation.
2. Full name, including alias and address of each person involved.
3. State(s) in which the corporation:
 - (a) Was incorporated.
 - (b) Has conducted business.
4. Dates of corporate operation.
5. A description of the bankruptcy, receivership or charter revocation, including the date, court or agency and the file or cause number of the case.

D. The fiscal year end adopted by the corporation is July 1st

Under penalties of law, the undersigned incorporator/officers declare that we have examined this Certificate, including any attachments, and to the best of our knowledge and belief: it is true, correct and complete, and hereby declare as indicated above. THE SIGNATURE(S) MUST BE DATED WITHIN THIRTY (30) DAYS OF THE DELIVERY DATE:

BY R. E. P. P. P. DATE Nov. 9-05
TITLE IncorporatorBY _____ DATE _____
TITLE _____BY _____ DATE _____
TITLE _____BY _____ DATE _____
TITLE _____

DOMESTIC CORPORATIONS: ALL INCORPORATORS MUST SIGN THE INITIAL CERTIFICATE OF DISCLOSURE. (If more than four incorporators, please attach remaining signatures on a separate sheet of paper.)

If within sixty days, any person becomes an officer, director, or trustee and the person was not included in this disclosure, the corporation must file an AMENDED certificate signed by all incorporators, or if officers have been elected, by a duly authorized officer.

FOREIGN CORPORATIONS: MUST BE SIGNED BY AT LEAST ONE DULY AUTHORIZED OFFICER OF THE CORPORATION.

CC: 600 - Non-Profit
Rev. 4/94

EIN 16-1742354

AFFIDAVIT OF PUBLICATION

STATE OF ARIZONA)
COUNTY OF PIMA) ss.

Audrey Smith, being first duly sworn, deposes and says that (s)he is the **Legal Advertising Manager** of **THE DAILY TERRITORIAL**, a daily newspaper printed and published in the County of Pima, State of Arizona, and of general circulation in the City of Tucson, County of Pima, State of Arizona and elsewhere, and the hereto attached:

ARTICLES OF INCORPORATION
OF A TAX-EXEMPT
VAIL CHRISTIAN CHURCH
1242187-7

was printed and published correctly in the regular and entire issue of said **THE DAILY TERRITORIAL** for 3 issues; that was first made on the 6th day of December 2005 and the last publication thereof was made on the 8th day of December 2005 ; that said publication was made on each of the following dates, to-wit:

12/06/05
12/07/05
12/08/05

RECEIVED

DEC - 8 2005

ARIZONA SORE COMMISSION
DEPARTMENT OF REVENUE

at the Request of: Moran, Quick & Associates, PLLC

by Audrey Smith, Legal Advertising Manager
Subscribed and sworn to before me this 8th day of December, 2005 .



JAMIE C. MACIAS
Notary Public - Arizona
Pima County
Expires 02/04/08

Jamie C. Macias
Notary Public in and for the County of Pima, State of Arizona

My commission expires: 04-08

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JAN 04 2008

VAIL CHRISTIAN CHURCH
8000 S KOLB RD STE 190
TUCSON, AZ 85706

Employer Identification Number:

16-1742354

DLN:

17053317003017

Contact Person:

KAREN A BATEY

ID# 31641

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

June 30

Public Charity Status:

170(b)(1)(A)(1)

Form 990 Required:

No

Effective Date of Exemption:

November 15, 2005

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

VAIL CHRISTIAN CHURCH

Sincerely,

A handwritten signature in cursive script that reads "Robert Choi". The signature is written in dark ink and is positioned below the word "Sincerely,".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

Classified Advertising Invoice

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7

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00011352	12/06/2005	12/08/2005		Aff of Publication	4.50

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Total Due 400.98

AFFIDAVIT OF PUBLICATION

STATE OF ARIZONA)
COUNTY OF PIMA) ss.

Audrey Smith, being first duly sworn, deposes and says that (s)he is the **Legal Advertising Manager** of **THE DAILY TERRITORIAL**, a daily newspaper printed and published in the County of Pima, State of Arizona, and of general circulation in the City of Tucson, County of Pima, State of Arizona and elsewhere, and the hereto attached:

ARTICLES OF INCORPORATION
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12/06/05
12/07/05
12/08/05

RECEIVED

DEC - 8 2005

ARIZONA CORE COMMISSION
CORPORATION

at the Request of: Moran, Quick & Associates, PLLC

by Audrey Smith, Legal Advertising Manager
Subscribed and sworn to before me this 8th day of December 2005 .



JAMIE C. MACIAS
Notary Public - Arizona
Pima County
Expires 02/04/08

Jamie C. Macias
Notary Public in and for the County of Pima, State of Arizona

My commission expires:

2-4-08

**ARTICLES OF INCORPORATION
OF A TAX-EXEMPT
VAIL CHRISTIAN CHURCH**

Arizona Non-Profit Corporation

The undersigned, all of whom are citizens of the United States, desiring to form a Non-Profit Corporation Law of the State of Arizona, do hereby certify as follows:

ARTICLE I Name The name of the corporation is: Vail Christian Church

ARTICLE II Purpose: The purpose for which the corporation is organized is: This corporation is a RELIGIOUS CORPORATION and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation Law exclusively for religious purposes.

The specific purpose of this corporation is to be a Christian church which will engage in such ministries as church services, schools and education, music, sports, community services, public programs, and as many ministries as the church can envision and God will endow to be of benefit to the people of the City of Tucson and the County of Pima. The corporation is organized exclusively for religious purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code (or the corresponding section of any future federal internal revenue law).

Notwithstanding any other provision of these articles, the corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation, and the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (or the corresponding section of any future federal internal revenue law), or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code (or the corresponding section of any future federal internal revenue law).

ARTICLE III Character of Affairs (Initial Business) The character of affairs of the corporation will be: (a) No substantial part of the activities of this corporation shall consist of carrying on propaganda or otherwise attempting to influence legislation except as permitted under Section 501(b) of the Internal Revenue Code, and this corporation shall not participate or intervene in (including publishing or distributing statements) any political campaign on behalf of any candidate for public office. (b) The property of this corporation is irrevocably dedicated to religious purposes, as set forth in Article 2. No part of the net earnings of this corporation shall inure to the benefit of its directors, officers, trustees, private shareholders, or members, or to any individual. (c) On the winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining corporate assets shall be distributed to an organization (or organizations) that is organized and operated exclusively for religious purposes and that is tax exempt under Section 501(c)(3) of the Internal Revenue Code. Selection of such organization(s) shall be made from those entities nominated by this corporation in its Bylaws.

ARTICLE IV No part of the net earning of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements,) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the corpora-

tion shall not carry on any other activities not permitted to be carried on: (a) by a corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law) or; (b) by a corporation, contributions to which are deductible under Section 501(c)(3) of the Internal Revenue Code (or the corresponding provisions of any future United States Internal Revenue Law).

ARTICLE V Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all its assets exclusively for the purposes of the corporation in such a manner, or to such organizations organized and operated exclusively for charitable, educational, religious or scientific purpose as shall at the time qualify as an exempt organization or organizations under Section 501(C)(3) of the Internal Revenue Code of (or the corresponding provision of any future United States Internal Revenue Laws) as the Board of Directors shall determine. Any such assets not disposed of shall be disposed of by the Superior Court of the county in which the principal office of the corporation is then located, exclusively for such purpose or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purpose.

ARTICLE VI The power of Indemnification under the Arizona Revised Statutes shall not be denied or limited by the by-laws.

ARTICLE VII The initial board of directors shall consist of one director. The name and address of the person who is to serve as the director until the first annual meeting of the members, if a member corporation, or Board of Directors, if the corporation has no members, or until his successor is elected and qualifies is: Ben S. Pitney 913 N Arizona Estates Loop Tucson, Arizona 85748 The number of persons to serve on the board of directors thereafter shall be fixed by the Bylaws.

ARTICLE VIII Known Place of Business. The street address of the known place of business of the Corporation in Pima County, Arizona, is: Vail Christian Church 10355 E 29th St Tucson, AZ 85748

ARTICLE IX Statutory Agent. The name and address of the statutory agent of the Corporation in Pima County, Arizona is: Ben S. Pitney 913 N Arizona Estates Loop Tucson, Arizona 85748

ARTICLE X Incorporators. The names and addresses of the incorporators are: Ben S. Pitney 913 N Arizona Estates Loop Tucson, Arizona 85748 All powers, duties and responsibilities of the incorporators shall cease at the time of delivery of these Articles of Incorporation to the Arizona Corporation Commission.

ARTICLE XI Discrimination The corporation will not practice or permit discrimination on the basis of sex, age, race, national origin, religion, or physical handicap or disability.

ARTICLE XII Members The corporation will have members.

ARTICLE XIII Limitation of Director Liability The personal liability of the Corporation directors for monetary damage for any action taken or any failure to take any action as a director is eliminated to the fullest extent permitted by Arizona law, as it may be amended from time to time. **A. Indemnification:** The Corporation may indemnify any person against liability and expenses, including without limitation, attorneys' fees, judgments, fines and amounts paid in settlement, actually and reasonably suffered or incurred by reason of the fact that he is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, partner, trustee, employee benefit plan of other entity, in all circumstances in which, and to the extent that, such indemnification is permitted by Ari-

zona law, as it may be amended from time to time. Any indemnification hereunder shall be made by the corporation only as authorized by the Board of Directors. **B. Insurance:** The Corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a director of the Corporation, or was serving at the request of the Corporation as a director or officer, against any liability asserted against them and incurred by them in any such capacity or arising out of their status as such whether or not the Corporation would have had the power to indemnify them against such liability under this Article. The indemnification herein above permitted shall not be exclusive of any rights to which any director or officer of the Corporation may otherwise be entitled by law.

EXECUTED this 9 day of November, 2005 by all of the incorporators. Signed: /s/ Ben S. Pitney PHONE (520) 722-1220 FAX (520) 722-1253

Acceptance of Appointment By Statutory Agent The undersigned hereby acknowledges and accepts the appointment as statutory agent of the above-named corporation effective this 9 day of November, 2005. Signed: s / Ben S. Pitney /s/ Ben Pitney Date: November/9/05 AZ CORPORATION COMMISSION FILED NOV 15 2005 FILE NO. 1242187-7

PUBLISH: The Daily Territorial
December 6, 7, 8, 2005
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VAIL CHRISTIAN CHURCH
ELDER COUNCIL MEETING
MINUTES

VAIL CHRISTIAN CHURCH
Elder Council Meeting
January 6, 2013

The Meeting was held at the Rita Ranch Pizza Hut.

Attendance: Ben Pitney, John Thompson, David Allardice, ThomDusek, Mike Van Fleet, Andrew Martin.

Call To Order: John Thompson called the meeting to order at 12:30pm and noted that all voting members of the Elder Council are present and that all business transacted and/or approved must be via consensus opinion (unanimous).

Land Purchase Discussion

Andrew leads discussion on the current status of the proposed land purchase:

- Mission Investment Fund approves the finance for the 10 acre parcel north of Valencia at Frost Drive (9455 – 9485)
 - \$725K total cost
 - \$145K down payment
 - \$580K principal
 - 5.5% interest rate with 25 year amortization with balloon at 5 years
- Church Development Fund (CDF) terms are not competitive with the MIF financing
 - >7.5% rate and 20 year amortization
- Site Usage Study for 50% utilization completed
 - Architectural concepts indicated 50% utilization (worst case) could easily accommodate church facility with our needs.
 - Future zoning variances are an option but will not be required.
- All other studies completed and show a clear path forward
 - Pima County agrees to work easement for moving bike trailhead w/ State of Arizona
 - Riparian and floodplain studies completed and new classification of small drainage is not prohibitive to the planned church facility
 - A sewage pumping facility may be required depending on final grade and other facility factors – not seen as a barrier to proceeding
 - Appraisal completed: \$745K

Land Purchase / Loan Approval

- A motion was made by Mike and seconded by David to approve the purchase of the 10 acre parcel at 9455 – 9485 E. Valencia Road for the development of a worship facility (church) for Vail Christian Church.
 - The motion was unanimously approved.
- A motion was made by Thom and seconded by David to approve entering into a \$580,000 financing transaction with the terms presented earlier in the meeting with the Mission Investment

Fund. Further, Ben and Andrew acting together may sign and execute all necessary documentation required to enter the transaction.

- The motion was unanimously approved.

Meeting Adjournment: John adjourned the meeting at 1:40pm.

VAIL CHRISTIAN CHURCH
DECEMBER 2014 FINANCIAL
REPORT (FY TO DATE)



Making room in life to connect people with God and others.

FINANCIAL STATEMENTS

DECEMBER 2014

Office Location

1000 North 1st St. Suite 100
Vail, CO 81754

Financial Services

Voice 970.224.2200
Fax 970.224.2200

Service Location

1000 North 1st St. Suite 100
Vail, CO 81754
Vail, CO 81754

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For Questions Contact:

Andrew Martin, Treasurer
andrewjmartin@cox.net
(520)360-6561

Danne' Thompson, Accountant
danne@vailchristian.com
(520)722-1220

**VAIL CHRISTIAN CHURCH
BALANCE SHEET
DECEMBER 2014**

Assets

Current assets:

Cash & cash equivalents	\$91,855
Prepaid Assets	40,334
Total current assets	132,189

Property, plant & equipment, net	1,125,443
Other assets	568

Total Assets	\$1,258,199
---------------------	--------------------

Liabilities and Net Assets

Current Liabilities

Accounts payable	\$6,514
Current Portion of Long Term Debt	11,962
Accrued expenses	49
Total current liabilities	\$18,524

Long Term Liabilities

Land	\$547,005
Total long term libalities	\$547,005

Total Liabilities	\$565,529
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Net assets:

Unrestricted	\$654,364
Temporarily restricted	38,306

Total net assets	\$692,670
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Total Liabilities and Net Assets	\$1,258,199
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**VAIL CHRISTIAN CHURCH
STATEMENT OF ACTIVITIES
ACTUAL TO BUDGET
FOR THE PERIOD ENDED DECEMBER 2014**

	07/14 - 06/15 Actual	07/14 - 06/15 Budget	Difference
Unrestricted net assets			
Support:			
Tithes & offerings	\$283,007	\$552,500	(\$269,493)
Revenue:			
Revenues & Reimbursements	\$22,347	\$66,950	(\$44,603)
Total revenue	\$22,347	\$66,950	(\$44,603)
Total unrestricted giving and revenue	\$305,354	\$619,450	(\$314,096)
Net assets released from restrictions	\$253,839	\$0	\$253,839
Total unrest. giving and revenue	\$559,193	\$619,450	(\$60,257)
Unrestricted expenses:			
Ministry expenses:			
Benevolence	\$11,334	\$2,000	(\$9,334)
Cafe Ministry	\$3,576	\$5,200	\$1,624
Children's Ministry	\$25,523	\$70,811	\$45,288
Discipleship Ministry	\$48,680	\$107,172	\$58,492
High School Ministry	\$29,419	\$86,850	\$57,431
Lead Pastor Ministry	\$44,079	\$86,388	\$42,309
Middle School Ministry	\$11,631	\$46,100	\$34,469
Tween Ministry	\$251	\$3,850	\$3,599
Outreach/Mission Projects	\$6,666	\$23,545	\$16,879
Worship Ministry	\$25,078	\$68,197	\$43,119
Total ministry expenses	\$206,237	\$500,113	\$293,876
Supporting services:			
General and Administrative	\$110,993	\$145,668	\$34,675
Depreciation & Amortization	\$11,702	\$23,777	\$12,075
Loss on Disposal of Assets	\$572	\$0	(\$572)
Total supporting services	\$123,267	\$169,445	\$46,178
Total unrestricted expenses	\$329,504	\$669,558	\$340,054
Increase in unrestricted net assets	\$229,689	(\$50,108)	\$279,797
Temporarily restricted net assets			
Contributions			
Revolution	\$90,095	\$0	\$90,095
Missions	\$34,757	\$46,000	(\$11,243)
Benevolence	\$11,990	\$0	\$11,990
Other	\$420	\$2,880	(\$2,460)
Total temporarily restricted contributions	\$137,262	\$48,880	\$88,382
Net assets released from restrictions	(\$253,839)	\$0	(\$253,839)
Increase/decrease in temporary restricted net assets	(\$116,577)	\$48,880	(\$165,457)
Increase in net assets	\$113,112	(\$1,228)	\$114,340
Net assets, beginning of year	\$579,551		
Net assets, end of period	\$692,662		

**VAIL CHRISTIAN CHURCH
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED DECEMBER 2014**

	Year-to-Date
Cash flows from Operating Activities:	
Increase/(decrease) in net assets	\$113,119
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation & Amortization	\$11,702
Loss on disposal of property and equipment	\$572
Changes in operating assets and liabilities:	
Accounts receivable	\$0
Prepaid expenses	(\$17,612)
Other assets	\$0
Accounts payable	(\$1,474)
Accrued expenses	(\$10,866)
Total adjustments	(\$17,678)
Net Cash Provided by Operating Activities	\$95,441
Cash Flows from Investing Activities:	
Purchases of equipment	(\$1,668)
Construction in Progress	(\$209,552)
Purchase of land	\$0
Proceeds received on disposal of property and equipment	\$0
Net Cash Used for Investing Activities	(\$211,219)
Cash Flows from Financing Activities:	
Line of credit	\$0
Land Loan	(\$5,827)
Net Cash Used for Financing Activities	(\$5,827)
Net (Decrease)/Increase in Cash and Cash Equivalents	(\$121,605)
Cash and Cash Equivalents, beginning of year	\$113,411
Cash and Cash Equivalents, end of year	(\$8,195)

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
DECEMBER
2014**

1. Organization

Vail Christian Church (the Church) was organized in 2005. It is an independent Christian church located in Vail, Arizona. The Church is a nonprofit organization. We exist as a church to be the center of God's purpose for this age. God's wisdom will be displayed to the entire universe through the Church therefore Christ's central purpose is building His Church, and ultimately His Kingdom. We are to be the pillar and support of this truth. The Church is supported primarily through contributions from the congregation.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Church have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Financial Statement Presentation

The Church reports information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions.

- Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Church and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.
- Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Church. Generally, the donors of these assets permit the Church to use all or part of the income earned on any related investments for general or specific purposes. There are currently no permanently restricted net assets.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturities of less than three months. The carrying value of cash and cash equivalents approximates fair market value because of the short maturities of those financial instruments.

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
DECEMBER
2014**

Property and Equipment

Property and equipment are stated at cost or donated value. The cost of maintenance, repairs, and minor renewals is charged to expense in the year incurred. Expenditures which increase the useful lives of assets are capitalized and depreciated. Costs and related allowance for depreciation of properties sold or otherwise retired are eliminated from the

3. Summary of Significant Accounting Policies, Continued

asset and accumulated depreciation accounts. Gain or loss on dispositions is recorded at the time of disposition.

Depreciation and amortization for financial reporting purposes is computed using the straight-line and accelerated methods over the following estimated useful lives:

Buildings and improvements	15-40 years
Equipment, furniture and fixtures	5-10 years
Vehicles	5 years

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a purpose restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributed Services

The Church receives a substantial amount of services donated by its members in carrying out the Church's ministry. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under generally accepted accounting principles.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Church is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and Arizona Revenue and Taxation Code Section 10-2545.A

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
DECEMBER
2014**

4. Cash and Cash Equivalents

Cash and cash equivalents held at December 31, 2014 is as follows:

Chase – General Fund	\$ 77,405
Chase – Savings Account	516
	<u>\$ 77,921</u>
Solomon Foundation	13,834
Petty cash:	
Cafe	\$ 100
Total cash and cash equivalents	<u>\$ 13,934</u>

5. Accounts Receivable

All accounts receivable are current, as of December 31, 2014.

6. Prepaid Assets

As of December 31, 2014 consists of the following:

The Courtyard	\$ 2,800
Community Center Reservations	150
CIY-Honduras	7,200
Office Rent	5,320
Winter Camp	330
Summer Camp	4,313
Van Registration	316
Seder Dinner	500
AZ BBQ Outfitters	1,875
Insurance	609
Workman's Comp.	1,921
Escrow	<u>15,000</u>
Total Prepaid	<u>\$ 40,334</u>

7. Property and Equipment

Property and equipment at December 31, 2014 consists of the following:

Land	\$ 735,794
Construction in Progress	314,418
Building (storage)	18,964
Furniture and fixtures	49,059
Office equipment	66,248
Sound equipment	78,586
Vehicles	91,411
Café equipment	<u>30,396</u>
Total property and equipment	<u>\$ 1,384,876</u>
Accumulated depreciation & amortization	<u>(259,433)</u>
Property and equipment, net	<u>\$ 1,125,443</u>

Under the bylaws of the Church, all property of the Church is irrevocably dedicated to charitable purposes. Upon dissolution of the corporation, the Board of Directors, after satisfaction of related debts, shall dispose of all remaining assets to another nonprofit

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
DECEMBER
2014**

organization, under Section 501(c)(3) of the Internal Revenue Code, chosen under the Elders' determination and qualifying as a currently supported mission of the Church.

In January 2013 the Church purchased an approximate 10 acre parcel of land for future development. Total purchase price was \$735,794 which includes \$10,794 in closing costs. Development costs associated with the parcel are recognized as Construction in Progress. No physical construction has begun as of the date of this statement.

8. Other Assets

Other Assets at December 31, 2014 consists of the following:

Deposit – CopperPoint Workman's Comp.	\$ 568
---------------------------------------	--------

9. Accounts Payable

Accounts Payable at December 31, 2014 consists of the following:

Credit Card	\$ 6,514
Total accounts payable	\$ 6,514

10. Long Term Liabilities

Note payable to the Mission Investment Fund; \$3,562 including interest at 5.50% and maturing in January 2018; collateralized by real property:

Real Property:	\$ 558,967
Less Current Portion	<u>(11,962)</u>
Non-Current Portion	\$ 547,005

Future Maturities of the Note Payable are:

For the Year Ended June 30,

2015	\$ 11,962
2016	12,637
2017	13,350
2018	<u>\$ 526,845</u>

Total	\$ 564,794
-------	------------

11. Accrued Expenses

Accrued Expenses at December 31, 2014 consists of the following:

403(b)	\$ 49
Total	<u>\$ 49</u>

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
DECEMBER
2014**

12. Net Assets

Net assets at December 31, 2014 are as follows:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>
Property & equip.	\$ 144,834	
Council designated	0	
General operations	509,530	
Revolution		\$ 9,888
Benevolence		656
Mission Projects		<u>27,762</u>
Total net assets	<u>\$ 654,364</u>	<u>\$ 38,306</u>

13. Retirement Plan

The Church contributes to defined contribution plans under IRS Section 403(b) guidelines or its full time pastoral and management staff. Employees are allowed to make tax-deferred contributions, within IRS guidelines. Churches are exempt from discrimination rules. The expense to the church for the year, through December 31, 2014, is \$1,609.

14. Operating lease

The church leases equipment under an operating agreement. Total lease expense for the year, through December 31, 2014 was \$4,554.

SUPPLEMENTAL SCHEDULES

Vail Christian Church
Administration Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 6,913	\$ 18,264	11,351
Moving Expenses	2,907	0	(2,907)
Recruiting Expenses (Admin)	17,777	23,000	5,223
Advertising/Publicity (Admin.)	0	700	700
Professional Services(Admin.)	1,693	3,000	1,307
Background Checks	0	90	90
Equipment (AD)	0	200	200
Computer Equip (AD)	0	2,000	2,000
Software	35	500	465
Lease/Rental-Printer/Copy (AD)	4,554	10,800	6,246
Lease/Rental-Pitney Bowes	458	920	462
Repair/Maint-Printer	877	0	(877)
Repair/Maint-Folding Machine	0	200	200
Repair/Maint-Cutting Machine	7	0	(7)
Repair/Maint-Other	48	0	(48)
Gain/Loss on Disposal of Asset	572	0	(572)
Repairs & Maint.-Vehicles	598	3,000	2,402
Repairs & Maint.-Trailers	57	500	443
Lease/Rental-Worship	30,002	75,000	44,998
Lease/Rental-Office Space (AD)	10,260	22,800	12,540
Utilities - Phone/Internet/Web	2,713	5,724	3,011
Insurance-Property (Trailers)	1,409	2,820	1,411
Insurance-Vehicles	1,932	3,776	1,844
Depreciation Expense	11,627	0	(11,627)
Amortization Expense	75	0	(75)
Bank Charges	4,432	6,620	2,188
Interest Expense	15,545	0	(15,545)
Property Taxes (AD)	151	250	99
Operating Expenses			
Dues & Subscriptions (AD)	653	450	(203)
Postage (Admin.)	287	1,000	713
Printing Over Contract	343	3,400	3,057
Posters	613	1,000	387
Printing/Copies- Offering Env	173	400	227
Supplies-Office (Admin.)	319	2,000	1,681
Paper	147	500	353
Newsletter	0	300	300
Worship Tool	819	1,400	581
Communion Elements	322	300	(22)
Communion Candles/Other	187	500	313
Supplies - Other (Admin.)	451	1,500	1,049
Volunteer Appreciation	0	200	200
Fuel-Gas	351	250	(101)
Leadership Summit	2,475	2,500	25
Meeting-Staff (real & volun)	79	700	621
Christmas Eve Service	1,406	1,000	(406)
Fundraising Expenses			
Total Expenses	123,267	197,564	74,297
Less Other Revenues			
Interest Income	(1,853)	(1,300)	553
Conference Reimbursement	(624)	0	624
Fundraiser	(550)	0	550
Total Other Revenues	(3,027)	(1,300)	1,727
For Management Purposes Only			

Vail Christian Church
Administration Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Net Expenses	120,240	196,264	76,024
Net Dept. Exp./ (Inc.)	\$ 120,240	\$ 196,264	76,024

Vail Christian Church
Benevolence Ministry Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Income			
Total Income	0	0	0
Expenses			
Benevolence Expense	\$ 11,334	\$ 5,000	(6,334)
Operating Expenses			
Total Expenses	11,334	5,000	(6,334)
Net Expenses	11,334	5,000	(6,334)
Net Dept. Exp./(Inc.)	\$ 11,334	\$ 5,000	(6,334)

**Vail Christian Church
Cafe Ministry Actual to Budget Statement
For the Six Months Ending December 31, 2014**

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 0	\$ 0	0
Outside Services	0	0	0
Equipment Expenses	165	900	735
Facilities Expenses	0	0	0
Operating Expenses			
Supplies-Fry's (Cafe)	416	1,100	684
Supplies-Camino Island	987	900	(87)
Supplies-Coca Cola	521	1,000	479
Supplies-Costco (Cafe)	268	200	(68)
Lil' Orbits/Donut Supplies	0	500	500
Supplies - Other (Cafe)	1,207	900	(307)
Volunteer Appreciation	12	0	(12)
Total Expenses	3,576	5,500	1,924
Less Revenues			
Cafe Sales (CF)	(1,855)	(4,200)	(2,345)
Total Revenues	(1,855)	(4,200)	(2,345)
Net Dept. Exp./(Inc.)	\$ 1,721	\$ 1,300	(421)

Vail Christian Church
Children's Ministry Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Income			
CH Offerings	\$ (266)	\$ (300)	(34)
Restr. Income-CH Missions	0	(100)	(100)
Total Income	(266)	(400)	(134)
Expenses			
Wages & Benefits	21,358	41,150	19,792
Outside Services	0	0	0
Equipment Expenses	0	200	200
Facilities Expenses	0	0	0
Operating Expenses			
Resource Other	0	200	200
Supplies - Other (CH)	106	200	94
Supplies-Snacks	264	600	336
Supplies-Sanitary/Diapers	57	150	93
Supplies-Craft/Art	93	150	57
T-shirts (CH)	0	2,000	2,000
Security Supplies	132	200	68
Curriculum (CH)	749	1,100	351
Volunteer Appreciation	168	450	282
Special Events	2,596	21,580	18,984
Mission Projects (CH)	0	100	100
Total Expenses	25,523	68,080	42,557
Less Revenues			
Revenues	(1,558)	(16,210)	(14,652)
Total Revenues	(1,558)	(16,210)	(14,652)
Net Dept. Exp./ (Inc.)	\$ 23,699	\$ 51,470	27,771

Vail Christian Church
Discipleship Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 38,331	\$ 75,670	37,339
Equipment Expenses	11	100	89
Facilities Expenses	0	0	0
Depreciation Expense	0	0	0
Operating Expenses			
Dues & Subscriptions (DL)	1,504	3,184	1,680
Resource Table	208	1,000	792
Bibles	103	400	297
Resource Other	0	300	300
Supplies - Other (DL)	248	0	(248)
Curriculum - Community Groups	340	200	(140)
Curriculum - Financial Educati	0	1,900	1,900
Curriculum - BILD	152	400	248
Curriculum - Marriage	0	500	500
Other Curriculum	150	100	(50)
Volunteer Appreciation	15	0	(15)
Meetings-Food(DL)	340	1,100	760
Teams -CG/Service	0	1,100	1,100
Special Events -All Church	2,249	1,500	(749)
Trailhead	106	1,300	1,194
Men's Events/Needs	1,807	4,500	2,693
Women's Events/Needs	706	2,000	1,294
Picnics	2,410	1,000	(1,410)
Golf Tournament	0	4,500	4,500
Fundraising Expenses			
Total Expenses	48,680	100,754	52,074
Less Other Revenues			
Resource Table Income	(144)	(750)	(606)
Bible - Income	(133)	(200)	(67)
Special Events (Adult)	(275)	(420)	(145)
Golf Tournament	0	(5,000)	(5,000)
Women's Events/Needs Income	(320)	(1,400)	(1,080)
Community Group Income	0	(40)	(40)
Financial Education Income	(630)	(800)	(170)
BILD Income	(56)	(300)	(244)
Other Curriculum Income	(71)	0	71
Men's Events/Needs Income	(1,917)	(2,200)	(283)
Total Other Revenues	(3,546)	(11,110)	(7,564)
Net Expenses	45,134	89,644	44,510
Net Dept. Exp./(Inc.)	\$ 45,134	\$ 89,644	44,510

Vail Christian Church
High School Ministry Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Income			
HS Offerings	\$ (77)	\$ (300)	(223)
Restr. Income-HS Missions	(31,321)	(5,000)	26,321
Restr. Income - World Vision	(3,410)	0	3,410
Total Income	(34,808)	(5,300)	29,508
Expenses			
Wages & Benefits	10,040	13,568	3,528
Outside Services	0	0	0
Equipment Expenses	161	1,100	939
Facilities Expenses	0	0	0
Operating Expenses			
Bibles - graduation	0	600	600
Resource Other	8	0	(8)
Supplies - Other (HS)	15	0	(15)
Curriculum (HS)	222	200	(22)
Student Band	0	100	100
Volunteer Appreciation	96	0	(96)
HS Winter Camp	0	2,000	2,000
HS CIY	14,168	15,000	832
HS Day/Night Camp	0	500	500
Meetings-Food (HS)	0	150	150
Meeting-Staff (real & volun)	71	225	154
Special Events	487	200	(287)
Mission Projects	4,151	5,000	849
Total Expenses	29,419	38,643	9,224
Less Revenues			
Revenues	(10,000)	(12,350)	(2,350)
Total Revenues	(10,000)	(12,350)	(2,350)
Net Dept. Exp./(Inc.)	\$ (15,389)	\$ 20,993	36,382

Vail Christian Church
Lead Pastor Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 39,535	\$ 75,764	36,229
Outside Services	0	1,200	1,200
Equipment Expenses	16	1,100	1,084
Facilities Expenses	0	0	0
Operating Expenses			
Dues & Subscriptions (LP)	67	40	(27)
Resource Other	304	300	(4)
Illustrations	103	500	397
Volunteer Appreciation	52	150	98
Fuel-Gas	63	0	(63)
Conferences/Seminars-Staff	456	2,500	2,044
Education (LP)	0	1,000	1,000
Staff Enrichment (LP)	1,116	1,500	384
Retreats-Elders	1,624	0	(1,624)
Meetings-Counseling	728	2,500	1,772
Meetings - Misc.	15	500	485
Special Events	0	0	0
Missions Projects	0	0	0
Total Expenses	44,079	87,054	42,975
Less Revenues			
Revenues	0	0	0
Total Revenues	0	0	0
Net Dept. Exp./(Inc.)	\$ 44,079	\$ 87,054	42,975

Vail Christian Church
Mission Projects and Support Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Income			
Restr. Income-General Missions	\$ (25)	\$ 0	25
Restr. Income-Apache	0	(7,800)	(7,800)
Total Income	(25)	(7,800)	(7,775)
Expenses			
Wages & Benefits	0	0	0
Missions Expense-General	0	5,000	5,000
Vail Pride Day	0	25	25
Missions-Apache	759	10,000	9,241
Wycliffe - Hacketts	2,046	5,000	2,954
World Venture - Yodis	3,861	7,000	3,139
Total Expenses	6,666	27,025	20,359
Net Dept. Exp./ (Inc.)	\$ 6,641	\$ 19,225	12,584

Vail Christian Church
Middle School Ministry Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Income			
MS Offerings	\$ (77)	\$ (300)	(223)
Restr. Income-MS Missions	0	(100)	(100)
Total Income	(77)	(400)	(323)
Expenses			
Wages & Benefits	10,133	13,531	3,398
Outside Services	0	0	0
Equipment Expenses	161	1,100	939
Facilities Expenses	0	0	0
Operating Expenses			
Curriculum (MS)	241	200	(41)
Volunteer Appreciation	96	0	(96)
MS Winter Camp	0	2,000	2,000
MS UCYC	224	11,000	10,776
MS Day/Night Camp	0	700	700
Meetings-Food (MS)	0	150	150
Meeting-Staff (real & volun)	71	100	29
Special Events	705	700	(5)
Mission Projects	0	100	100
Total Expenses	11,631	29,581	17,950
Less Revenues			
Revenues	(2,261)	(10,125)	(7,864)
Total Revenues	(2,261)	(10,125)	(7,864)
Net Dept. Exp./(Inc.)	\$ 9,293	\$ 19,056	9,763

Vail Christian Church
Tween Ministry Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Income			
Restr. Income-TW Missions	\$ 0	\$ (150)	(150)
Total Income	0	(150)	(150)
Expenses			
Wages & Benefits	0	0	0
Outside Services	0	0	0
Equipment Expenses	0	0	0
Facilities Expenses	0	0	0
Operating Expenses			
Curriculum (TW)	0	200	200
TW Winter Camp	0	100	100
TW UCYC	90	4,500	4,410
Special Events	161	200	39
Mission Projects	0	150	150
Total Expenses	251	5,150	4,899
Less Revenues			
Revenues	(100)	(2,625)	(2,525)
Total Revenues	(100)	(2,625)	(2,525)
Net Dept. Exp./(Inc.)	\$ 151	\$ 2,375	2,224

Vail Christian Church
Worship Actual to Budget Statement
For the Six Months Ending December 31, 2014

	Year to Date Actual	07/14-06/15 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 21,812	\$ 55,319	33,507
Equipment Expenses	2,004	5,000	2,996
Facilities Expenses	0	0	0
Operating Expenses			
Dues & Subscriptions (WS)	56	96	40
Supplies - Other (WS)	482	600	118
Worship-Recorded Music	3	150	147
Worship-CCLI License Fee	366	780	414
Worship-CVLI License Fee	302	300	(2)
Worship Equipment Maintenance	53	500	447
Worship-Videos	0	200	200
Volunteer Apperication	0	125	125
Meetings-Food (WS)	0	100	100
Meeting-Staff (real & volun)	0	300	300
Special Events	0	0	0
Mission Projects	0	0	0
Total Expenses	25,078	63,470	38,392
Less Revenues			
Total Revenues	0	0	0
Net Dept. Exp./(Inc.)	\$ 25,078	\$ 63,470	38,392

VAIL CHRISTIAN CHURCH

Attendance & Offering Summary

January 18, 2015

July 1, 2014 - June 30, 2015 Budget - \$546,900

	Week of	4 Wks.	5 Wks.	4 Wks.	4 Wks.	5 Wks.	4 Wks.	4 Wks.	Wks. to Date
	01/18/15	JUL 14	AUG 14	SEPT 14	OCT 14	NOV 14	DEC 14	JAN 15	YTD
Actual:									
General Offering	\$9,403	\$41,371	\$47,682	\$42,368	\$44,139	\$54,872	\$52,649	\$38,702	\$321,784
Restricted Donations	\$2,593	\$17,053	\$17,002	\$22,691	\$20,555	\$32,615	\$27,645	\$16,759	\$154,320
Total Received	\$11,996	\$58,425	\$64,684	\$65,059	\$64,694	\$87,488	\$80,294	\$55,461	\$476,104
General Revenue Needed	\$10,500								
Total Attendance	481								
Worship Attendance	249								

Number of Weeks to Date 29

Revenue:

General Revenue needed (budget)	\$10,500	\$42,000	\$52,500	\$42,000	\$42,000	\$52,500	\$42,000	\$31,500	\$304,500
General Offering received	\$9,403	\$41,371	\$47,682	\$42,368	\$44,139	\$54,872	\$52,649	\$38,702	\$321,784
Overage/(Shortage)	(\$1,097)	(\$629)	(\$4,818)	\$368	\$2,139	\$2,372	\$10,649	\$7,202	\$17,284
Average Weekly General Revenue needed	\$10,500	\$10,300	\$10,300	\$10,300	\$10,300	\$10,300	\$10,300	\$10,300	\$10,500
Average Weekly General Offering received	\$9,403	\$10,343	\$9,536	\$10,592	\$11,035	\$10,974	\$13,162	\$12,901	\$11,096
Average Overage/(Shortage)	(\$1,097)	\$43	(\$764)	\$292	\$735	\$674	\$2,862	\$2,601	\$596
Gen'l Rev. needed/person, based on Worship Att	\$42	\$39	\$46	\$30	\$36	\$49	\$23	\$39	\$37
Gen'l Rev. recv'd/person, based on Worship Atter	\$38	\$40	\$42	\$31	\$39	\$52	\$29	\$48	\$39
Average Overage/(Shortage)	(\$4)	\$0	(\$3)	\$1	\$3	\$3	\$6	\$10	\$2

Attendance:

Average Total Attendance		528	566	538	470	536	599	518	538
Average Worship Attendance		261	225	338	284	210	455	267	287

VAIL CHRISTIAN CHURCH
JUNE 2014 FINANCIAL REPORT
(2014/2014 FISCAL YEAR END)



Making room in life to connect people with God and others.

FINANCIAL STATEMENTS

JUNE 2014

Office Location
2000 South Kiefer Road, Suite 120
Tucson, Arizona 85753

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Fax (520) 722-1322

Service Location
Empire High School
10701 East Mary Ann Cleveland Way
Tucson, Arizona 85747

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**VAIL CHRISTIAN CHURCH
BALANCE SHEET
JUNE 2014**

Assets

Current assets:	
Cash & cash equivalents	\$213,460
Prepaid Assets	21,507
Total current assets	234,967
Property, plant & equipment, net	926,497
Other assets	568
Total Assets	\$1,162,032

Liabilities and Net Assets

Current Liabilities	
Accounts payable	\$7,988
Current Portion of Long Term Debt	11,962
Accrued expenses	9,699
Total current liabilities	\$29,649
Long Term Liabilities	
Land	\$552,832
Total long term liabilities	\$552,832
Total Liabilities	\$582,481
Net assets:	
Unrestricted	\$424,670
Temporarily restricted	154,881
Total net assets	\$579,551
Total Liabilities and Net Assets	\$1,162,032

**VAIL CHRISTIAN CHURCH
STATEMENT OF ACTIVITIES
ACTUAL TO BUDGET
FOR THE PERIOD ENDED JUNE 2014**

	07/13 - 06/14 Actual	07/13 - 06/14 Budget	Difference
Unrestricted net assets			
Support:			
Tithes & offerings	\$566,663	\$552,500	\$14,163
Revenue:			
Revenues & Reimbursements	\$48,307	\$66,950	(\$18,643)
Total revenue	\$48,307	\$66,950	(\$18,643)
Total unrestricted giving and revenue	\$614,970	\$619,450	(\$4,480)
Net assets released from restrictions	\$199,884	\$0	\$199,884
Total unrest. giving and revenue	\$814,854	\$619,450	\$195,404
Unrestricted expenses:			
Ministry expenses:			
Benevolence	\$3,281	\$2,000	(\$1,281)
Cafe Ministry	\$6,118	\$5,200	(\$918)
Children's Ministry	\$65,235	\$70,811	\$5,576
Discipleship Ministry	\$101,242	\$107,172	\$5,930
High School Ministry	\$32,204	\$86,850	\$54,646
Lead Pastor Ministry	\$84,335	\$86,388	\$2,053
Middle School Ministry	\$34,949	\$46,100	\$11,151
Tween Ministry	\$8,842	\$3,850	(\$4,992)
Outreach/Mission Projects	\$33,161	\$23,545	(\$9,616)
Worship Ministry	\$72,259	\$68,197	(\$4,062)
Total ministry expenses	\$441,626	\$500,113	\$58,487
Supporting services:			
General and Administrative	\$232,573	\$145,668	(\$86,905)
Depreciation & Amortization	\$24,702	\$23,777	(\$925)
Loss on Disposal of Assets	\$1,363	\$0	(\$1,363)
Total supporting services	\$258,638	\$169,445	(\$89,193)
Total unrestricted expenses	\$700,264	\$669,558	(\$30,706)
Increase in unrestricted net assets	\$114,590	(\$50,108)	\$164,698
Temporarily restricted net assets			
Contributions			
Revolution	\$205,122	\$0	\$205,122
Missions	\$23,748	\$46,000	(\$22,252)
Benevolence	\$963	\$0	\$963
Other	\$1,641	\$2,880	(\$1,239)
Total temporarily restricted contributions	\$231,474	\$48,880	\$182,594
Net assets released from restrictions	(\$199,884)	\$0	(\$199,884)
Increase/decrease in temporary restricted net assets	\$31,590	\$48,880	(\$17,290)
Increase in net assets	\$146,180	(\$1,228)	\$147,408
Net assets, beginning of year	\$433,371		
Net assets, end of period	\$579,551		

**VAIL CHRISTIAN CHURCH
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED JUNE 2014**

	Year-to-Date
Cash flows from Operating Activities:	
Increase/(decrease) in net assets	\$146,180
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation & Amortization	\$24,702
Loss on disposal of property and equipment	\$1,363
Changes in operating assets and liabilities:	
Accounts receivable	\$0
Prepaid expenses	(\$6,834)
Other assets	\$0
Accounts payable	(\$3,082)
Accrued expenses	\$6,122
Total adjustments	\$22,270
Net Cash Provided by Operating Activities	\$168,449
Cash Flows from Investing Activities:	
Purchases of equipment	(\$9,290)
Construction in Progress	(\$104,866)
Purchase of land	\$0
Proceeds received on disposal of property and equipment	\$0
Net Cash Used for Investing Activities	(\$114,156)
Cash Flows from Financing Activities:	
Line of credit	\$0
Land Loan	(\$11,424)
Net Cash Used for Financing Activities	(\$11,424)
Net (Decrease)/Increase in Cash and Cash Equivalents	\$42,870
Cash and Cash Equivalents, beginning of year	\$170,590
Cash and Cash Equivalents, end of year	\$213,460

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
JUNE 2014**

1. Organization

Vail Christian Church (the Church) was organized in 2005. It is an independent Christian church located in Vail, Arizona. The Church is a nonprofit organization. We exist as a church to be the center of God's purpose for this age. God's wisdom will be displayed to the entire universe through the Church therefore Christ's central purpose is building His Church, and ultimately His Kingdom. We are to be the pillar and support of this truth. The Church is supported primarily through contributions from the congregation.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Church have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Financial Statement Presentation

The Church reports information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions.

- Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Church and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.
- Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Church. Generally, the donors of these assets permit the Church to use all or part of the income earned on any related investments for general or specific purposes. There are currently no permanently restricted net assets.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturities of less than three months. The carrying value of cash and cash equivalents approximates fair market value because of the short maturities of those financial instruments.

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
JUNE 2014**

Property and Equipment

Property and equipment are stated at cost or donated value. The cost of maintenance, repairs, and minor renewals is charged to expense in the year incurred. Expenditures which increase the useful lives of assets are capitalized and depreciated. Costs and related allowance for depreciation of properties sold or otherwise retired are eliminated from the

3. Summary of Significant Accounting Policies, Continued

asset and accumulated depreciation accounts. Gain or loss on dispositions is recorded at the time of disposition.

Depreciation and amortization for financial reporting purposes is computed using the straight-line and accelerated methods over the following estimated useful lives:

Buildings and improvements	15-40 years
Equipment, furniture and fixtures	5-10 years
Vehicles	5 years

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a purpose restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributed Services

The Church receives a substantial amount of services donated by its members in carrying out the Church's ministry. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under generally accepted accounting principles.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Church is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and Arizona Revenue and Taxation Code Section 10-2545.A

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
JUNE 2014**

4. Cash and Cash Equivalents

Cash and cash equivalents held at June 30, 2014 is as follows:

Chase – General Fund	\$ 5,671
Chase – Savings Account	<u>5,515</u>
	\$ 11,186
 Church Development Fund	 \$ 102,124
Solomon Foundation	100,049
Petty cash:	
Cafe	<u>\$ 100</u>
Total cash and cash equivalents	\$ 213,459

5. Accounts Receivable

All accounts receivable are current, as of June 30, 2014.

6. Prepaid Assets

As of June 30, 2014 consists of the following:

The Courtyard	\$ 944
White Tail Camp Ground	1,145
Community Center Reservations	150
CIY	11,743
Office Rent	1,900
Workman's Comp	706
Leadership Conference	990
Van Registration	316
Insurance	<u>3,614</u>
Total Prepaid	\$ 21,508

7. Property and Equipment

Property and equipment at June 30, 2014 consists of the following:

Land	\$ 735,794
Construction in Progress	104,866
Building (storage)	18,964
Furniture and fixtures	49,059
Office equipment	65,152
Sound equipment	78,586
Vehicles	91,411
Café equipment	<u>30,396</u>
Total property and equipment	\$ 1,174,228
Accumulated depreciation & amortization	<u>(247,731)</u>
Property and equipment, net	\$ 926,497

Under the bylaws of the Church, all property of the Church is irrevocably dedicated to charitable purposes. Upon dissolution of the corporation, the Board of Directors, after satisfaction of related debts, shall dispose of all remaining assets to another nonprofit organization, under Section 501(c)(3) of the Internal Revenue Code, chosen under the Directors' determination and qualifying as a currently supported mission of the Church.

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
JUNE 2014**

In January 2013 the Church purchased an approximate 10 acre parcel of land for future development. Total purchase price was \$735,794 which includes \$10,794 in closing costs. Development costs associated with the parcel are recognized as Construction in Progress. No physical construction has begun as of the date of this statement.

8. Other Assets

Other Assets at June 30, 2014 consists of the following:

Deposit – CopperPoint Workman's Comp.	\$ 568
---------------------------------------	--------

9. Accounts Payable

Accounts Payable at June 30, 2014 consists of the following:

Rent at Empire High School	\$ 7,988
Total accounts payable	\$ 7,988

10. Long Term Liabilities

Note payable to the Mission Investment Fund; \$3,562 including interest at 5.50% and maturing in January 2018; collateralized by real property:

Real Property:	\$ 564,794
Less Current Portion	(11,962)
Non-Current Portion	\$ 555,832

Future Maturities of the Note Payable are:

For the Year Ended June 30,

2015	\$ 11,962
2016	12,637
2017	13,350
2018	\$ 526,845
Total	\$ 564,794

11. Accrued Expenses

Accrued Expenses at June 30, 2014 consists of the following:

Wages Payable	350
Camp Income	8,830
Other Income	495
403(b)	\$ 24
Total	\$ 9,699

**VAIL CHRISTIAN CHURCH
NOTES TO FINANCIAL STATEMENTS
JUNE 2014**

12. Net Assets

Net assets at June 30, 2014 are as follows:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>
Property & equip.	\$ 143,738	
Council designated	0	
General operations	280,932	
Revolution		\$ 150,733
Mission Projects		<u>4,149</u>
Total net assets	<u>\$ 424,670</u>	<u>\$ 154,882</u>

13. Retirement Plan

The Church contributes to defined contribution plans under IRS Section 403(b) guidelines or its full time pastoral and management staff. Employees are allowed to make tax-deferred contributions, within IRS guidelines. Churches are exempt from discrimination rules. The expense to the church for the year, through June 30, 2014, is \$4,200.

14. Operating lease

The church leases equipment under an operating agreement. Total lease expense for the year, through June 30, 2014 was \$10,773.

SUPPLEMENTAL SCHEDULES

Vail Christian Church
Administration Actual to Budget Statement
For the Twelve Months Ending June 30, 2014

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 19,658	\$ 22,994	3,336
Advertising/Publicity (Admin.)	428	400	(28)
Professional Services(Admin.)	2,944	2,400	(544)
Background Checks	72	200	128
Equipment (AD)	2,263	900	(1,363)
Computer Equip (AD)	1,258	2,500	1,242
Software	542	1,500	958
Lease/Rental-Printer/Copy (AD)	10,773	10,656	(117)
Lease/Rental-Pitney Bowes	917	924	7
Gain/Loss on Disposal of Asset	1,363	0	(1,363)
Repairs & Maint.-Vehicles	2,460	1,000	(1,460)
Repairs & Maint.-Trailers	940	500	(440)
Lease/Rental-Worship	73,929	67,200	(6,729)
Lease/Rental-Office Space (AD)	22,800	22,800	0
Utilities - Phone/Internet/Web	5,942	5,748	(194)
Insurance-Property (Trailers)	2,749	2,680	(69)
Insurance-Vehicles	3,820	4,488	668
Depreciation Expense	24,552	0	(24,552)
Amortization Expense	150	0	(150)
Bank Charges	7,947	4,680	(3,267)
Interest Expense	31,320	0	(31,320)
Property Taxes (AD)	24,564	250	(24,314)
Operating Expenses			
Dues & Subscriptions (AD)	462	400	(62)
Resource Other	184	225	41
Postage (Admin.)	916	1,000	84
Printing Over Contract	2,615	3,600	985
Posters	872	2,000	1,128
Printing/Copies- Offering Env	360	400	40
Supplies-Office (Admin.)	728	1,600	872
Paper	431	800	369
Newsletter	(14)	150	164
Worship Tool	1,703	600	(1,103)
Communion Elements	371	500	129
Communion Candles/Other	795	350	(445)
Supplies - Other (Admin.)	913	2,000	1,087
Volunteer Appreciation	0	100	100
Fuel-Gas	345	100	(245)
Leadership Summit	2,475	2,000	(475)
Meetings-Food (AD)	664	0	(664)
Meetings/Meals-Staff Meeting	503	800	297
Christmas Eve Service	2,924	1,000	(1,924)
Fundraising Expenses			
Total Expenses	258,638	169,445	(89,193)
Less Other Revenues			
Interest Income	(1,818)	(2,000)	(182)
Sale of Equipment	(70)	0	70
Fundraiser	(1,541)	(400)	1,141
Total Other Revenues	(3,429)	(2,400)	1,029
Net Expenses	255,209	167,045	(88,164)

For Management Purposes Only

**Vail Christian Church
Administration Actual to Budget Statement
For the Twelve Months Ending June 30, 2014**

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Net Dept. Exp./(Inc.)	\$ 255,209	\$ 167,045	(88,164)

Vail Christian Church
Benevolence Ministry Actual to Budget Statement
For the Twelve Months Ending June 30, 2014

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Income			
Restricted Income-Benevolence	\$ (963)	\$ 0	963
Total Income	(963)	0	963
Expenses			
Benevolence Expense	3,281	2,000	(1,281)
Operating Expenses			
Total Expenses	3,281	2,000	(1,281)
Net Expenses	2,318	2,000	(318)
Net Dept. Exp./ (Inc.)	\$ 2,318	\$ 2,000	(318)

**Vail Christian Church
Cafe Ministry Actual to Budget Statement
For the Twelve Months Ending June 30, 2014**

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 0	\$ 0	0
Outside Services	0	0	0
Equipment Expenses	1,379	500	(879)
Facilities Expenses	0	0	0
Operating Expenses			
Supplies-Fry's (Cafe)	972	1,000	28
Supplies-Camino Island	894	1,000	106
Supplies-Coca Cola	1,054	1,200	146
Supplies-Costco (Cafe)	187	100	(87)
Lil' Orbits/Donut Supplies	524	600	76
Supplies - Other (Cafe)	1,088	800	(288)
Volunteer Appreciation	20	0	(20)
Total Expenses	6,118	5,200	(918)
Less Revenues			
Cafe Sales (CF)	(4,379)	(4,500)	(121)
Total Revenues	(4,379)	(4,500)	(121)
Net Dept. Exp./ (Inc.)	\$ 1,739	\$ 700	(1,039)

Vail Christian Church
Children's Ministry Actual to Budget Statement
For the Twelve Months Ending June 30, 2014

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Income			
Restricted Income (Children)	\$ (522)	\$ (900)	(378)
Restr. Income-CH Missions	0	(100)	(100)
Total Income	(522)	(1,000)	(478)
Expenses			
Wages & Benefits	40,291	41,211	920
Outside Services	131	1,000	869
Equipment Expenses	725	2,500	1,775
Facilities Expenses	0	0	0
Operating Expenses			
Resource Other	448	0	(448)
Supplies - Other (CH)	58	50	(8)
Supplies-Snacks	671	600	(71)
Supplies-Sanitary/Diapers	101	300	199
Supplies-Craft/Art	178	250	72
T-shirts (CH)	254	3,000	2,746
Security Supplies	224	250	26
Curriculum (CH)	1,170	1,100	(70)
Volunteer Appreciation	404	300	(104)
Special Events	20,580	20,150	(430)
Mission Projects (CH)	0	100	100
Total Expenses	65,235	70,811	5,576
Less Revenues			
Revenues	(14,254)	(16,950)	(2,696)
Total Revenues	(14,254)	(16,950)	(2,696)
Net Dept. Exp./ (Inc.)	\$ 50,459	\$ 52,861	2,402

Vail Christian Church
Discipleship Actual to Budget Statement
For the Twelve Months Ending June 30, 2014

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 74,034	\$ 74,340	306
Equipment Expenses	2,335	0	(2,335)
Facilities Expenses	0	0	0
Depreciation Expense	0	0	0
Operating Expenses			
Dues & Subscriptions (DL)	2,832	2,832	0
Resource Table	694	1,500	806
Bibles	98	500	402
Resource Other	449	50	(399)
Curriculum - Community Groups	94	1,400	1,306
Curriculum - Financial Educati	2,000	3,000	1,000
Curriculum - BILD	500	300	(200)
Curriculum - Marriage	306	300	(6)
Other Curriculum	223	200	(23)
Meetings-Food(DL)	528	450	(78)
Leadership Comm. Meeting	0	700	700
Teams -CG/Service	142	600	458
Special Events -All Church	3,552	1,500	(2,052)
Men's Events/Needs	1,892	5,000	3,108
Women's Events/Needs	2,215	1,500	(715)
Apologetics Conference	4,531	5,000	469
Picnics	1,873	4,500	2,627
Golf Tournament	2,944	3,500	556
Fundraising Expenses			
Total Expenses	101,242	107,172	5,930
Less Other Revenues			
Resource Table Income	(525)	(700)	(175)
Bible - Income	(58)	(300)	(242)
Apologetics Conf. Income	(1,391)	(2,000)	(609)
Special Events (Adult)	(420)	(500)	(80)
Golf Tournament	(3,773)	(3,600)	173
Women's Events/Needs Income	(1,350)	(900)	450
Community Group Income	(136)	(300)	(164)
Financial Education Income	(733)	(2,300)	(1,567)
BILD Income	(190)	(200)	(10)
Other Curriculum Income	(36)	0	36
Men's Events/Needs Income	(1,424)	(3,000)	(1,576)
Total Other Revenues	(10,036)	(13,800)	(3,764)
Net Expenses	91,206	93,372	2,166
Net Dept. Exp./(Inc.)	\$ 91,206	\$ 93,372	2,166

Vail Christian Church
High School Ministry Actual to Budget Statement
For the Twelve Months Ending June 30, 2014

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Income			
HS Offerings	\$ (183)	\$ (990)	(807)
Camp Scholarship	(886)	0	886
Restr. Income-HS Missions	0	(35,000)	(35,000)
Restr. Income - World Vision	(5,047)	(900)	4,147
Total Income	(6,116)	(36,890)	(30,774)
Expenses			
Wages & Benefits	21,775	31,800	10,025
Outside Services	0	0	0
Equipment Expenses	0	0	0
Facilities Expenses	0	0	0
Operating Expenses			
Resource Other	0	50	50
Supplies - Other (HS)	21	50	29
Curriculum (HS)	144	100	(44)
Volunteer Appreciation	202	100	(102)
HS Winter Camp	2,659	2,000	(659)
HS CIY	650	16,000	15,350
HS Fall Camp	97	0	(97)
HS Day/Night Camp	0	1,000	1,000
Meetings-Food (HS)	130	0	(130)
Special Events	1,378	750	(628)
Mission Projects	5,148	35,000	29,852
Total Expenses	32,204	86,850	54,646
Less Revenues			
Revenues	(2,275)	(16,700)	(14,425)
Total Revenues	(2,275)	(16,700)	(14,425)
Net Dept. Exp./ (Inc.)	\$ 23,813	\$ 33,260	9,447

Vail Christian Church
Lead Pastor Actual to Budget Statement
For the Twelve Months Ending June 30, 2014

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 75,515	\$ 75,488	(27)
Outside Services	0	0	0
Equipment Expenses	460	0	(460)
Facilities Expenses	0	0	0
Operating Expenses			
Dues & Subscriptions (LP)	40	0	(40)
Resource Other	503	400	(103)
Illustrations	506	0	(506)
Volunteer Appreciation	569	0	(569)
Fuel-Gas	327	0	(327)
Conferences/Seminars-Staff	461	2,000	1,539
Education (LP)	0	3,000	3,000
Staff Enrichment (LP)	1,210	500	(710)
Retreats-Elders	1,979	1,000	(979)
Meetings-Misc	323	0	(323)
Meetings-Counseling	2,397	3,000	603
Teams - CG/Service	0	1,000	1,000
Special Events	0	0	0
Missions Projects	45	0	(45)
Total Expenses	84,335	86,388	2,053
Less Revenues			
Revenues	0	0	0
Total Revenues	0	0	0
Net Dept. Exp./(Inc.)	\$ 84,335	\$ 86,388	2,053

Vail Christian Church
Mission Projects and Support Actual to Budget Statement
For the Twelve Months Ending June 30, 2014

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Income			
Restr. Income-Apache	\$ (18,591)	\$ (10,000)	8,591
Total Income	(18,591)	(10,000)	8,591
Expenses			
Wages & Benefits	0	0	0
Missions Expense-General	0	3,500	3,500
Vail Pride Day	25	25	0
Missions-Apache	20,833	10,000	(10,833)
Wycliffe - Hacketts	4,355	4,020	(335)
World Venture - Yodis	7,948	6,000	(1,948)
Total Expenses	33,161	23,545	(9,616)
Net Dept. Exp./(Inc.)	\$ 14,570	\$ 13,545	(1,025)

Vail Christian Church
Middle School Ministry Actual to Budget Statement
For the Twelve Months Ending June 30, 2014

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Income			
MS Offerings	\$ (181)	\$ (990)	(809)
Total Income	(181)	(990)	(809)
Expenses			
Wages & Benefits	21,774	31,800	10,026
Outside Services	0	0	0
Equipment Expenses	105	0	(105)
Facilities Expenses	0	0	0
Operating Expenses			
Supplies - Other (MS)	0	50	50
Curriculum (MS)	0	100	100
Volunteer Appreciation	202	100	(102)
MS Winter Camp	2,350	2,000	(350)
MS UCYC	9,484	10,000	516
MS Day/Night Camp	0	1,700	1,700
Meetings-Food (MS)	130	0	(130)
Special Events	816	350	(466)
Mission Projects	88	0	(88)
Total Expenses	34,949	46,100	11,151
Less Revenues			
Revenues	(7,835)	(9,800)	(1,965)
Total Revenues	(7,835)	(9,800)	(1,965)
Net Dept. Exp./(Inc.)	\$ 26,933	\$ 35,310	8,377

**Vail Christian Church
Tweent Ministry Actual to Budget Statement
For the Twelve Months Ending June 30, 2014**

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Income			
Total Income	0	0	0
Expenses			
Wages & Benefits	\$ 0	\$ 0	0
Outside Services	0	0	0
Equipment Expenses	0	0	0
Facilities Expenses	0	0	0
Operating Expenses			
Curriculum (TW)	327	500	173
TW UCYC	8,227	3,000	(5,227)
Special Events	137	350	213
Mission Projects	151	0	(151)
Total Expenses	8,842	3,850	(4,992)
Less Revenues			
Revenues	(6,100)	(2,800)	3,300
Total Revenues	(6,100)	(2,800)	3,300
Net Dept. Exp./(Inc.)	\$ 2,742	\$ 1,050	(1,692)

Vail Christian Church
Worship Actual to Budget Statement
For the Twelve Months Ending June 30, 2014

	Year to Date Actual	07/13-06/14 Budget	YTD Diff. Better/(Worse)
Expenses			
Wages & Benefits	\$ 61,063	\$ 60,416	(647)
Equipment Expenses	5,332	5,000	(332)
Facilities Expenses	0	0	0
Operating Expenses			
Dues & Subscriptions (WS)	96	96	0
Supplies - Other (WS)	890	730	(160)
Worship-Recorded Music	198	50	(148)
Worship-CCLI License Fee	576	545	(31)
Worship-CVLI License Fee	297	310	13
Worship Equipment Maintenance	498	500	2
Worship-Videos	179	300	121
Worship Guest Leader	2,876	0	(2,876)
Volunteer Apperication	123	0	(123)
Meetings-Food (WS)	131	250	119
Special Events	0	0	0
Mission Projects	0	0	0
Total Expenses	72,259	68,197	(4,062)
Less Revenues			
Total Revenues	0	0	0
Net Dept. Exp./(Inc.)	\$ 72,259	\$ 68,197	(4,062)

**VAIL CHRISTIAN CHURCH
CASH POSITION ANALYSIS
June-14**

	Chase Checking	Chase Savings	CDF Demand Fund	Solomon Demand Fund	Petty Cash	Escrow	Total
Beginning Balance	\$5,671	\$5,515	\$102,124	\$100,049	\$100	\$0	\$213,460
Restricted:							
Mission Projects	\$150		\$4,000				\$4,150
Benevolence	\$0						\$0
Revolution-Capital Campaigr	\$0	\$0	\$75,000	\$75,732			\$150,732
Children's Ministry Projects	\$0						\$0
Children's Camp Scholarship	\$0						\$0
HS Offering-Mission Projects	\$0		\$0				\$0
MS Offering-Mission Projects	\$0		\$0				\$0
Other Restricted	\$0		\$0				\$0
	\$150	\$0	\$79,000	\$75,732	\$0	\$0	\$154,882
Other Liabilities:							
Accounts Payable	\$7,988						\$7,988
Credit Cards Payable	\$0						\$0
Other Liabilities	\$0						\$0
Wages Payable	\$0						\$0
	\$7,988	\$0			\$0	\$0	\$7,988
Available Cash	(\$2,467)	\$5,515	\$23,124	\$24,317	\$100	\$0	\$50,589

VAIL CHRISTIAN CHURCH

Attendance & Offering Summary

June 29, 2014

July 1, 2013 - June 30, 2014 Budget - \$552,500

	Week of	5 Wks. 4	4 wks. 4	4 Wks. 5	5Wks. 4	4 Wks. 4	4 Wks. 5	Wks. to Date 52
Actual:	06/29/14	JAN 14	FEB 14	MAR 14	APR 14	MAY 14	JUN 14	YTD
General Offering	\$5,382	\$42,258	\$47,147	\$55,383	\$42,608	\$48,135	\$46,121	\$566,663
Restricted Donations	\$1,765	\$14,561	\$16,468	\$26,016	\$15,283	\$15,918	\$15,429	\$231,467
Total Received	\$7,147	\$56,818	\$63,615	\$81,399	\$57,891	\$64,053	\$61,550	\$798,130

General Revenue Needed \$10,625

Total Attendance 467

Worship Attendance 242

Number of Weeks to Date 52

Revenue:

General Revenue needed (budget)	\$10,625	\$42,500	\$42,500	\$53,125	\$42,500	\$42,500	\$53,125	\$552,500
General Offering received	\$5,382	\$42,258	\$47,147	\$55,383	\$42,608	\$48,135	\$46,121	\$566,663
Overage/(Shortage)	(\$5,243)	(\$242)	\$4,647	\$2,258	\$108	\$5,635	(\$7,004)	\$14,163

Average Weekly General Revenue needed	\$10,625	\$10,300	\$10,300	\$10,300	\$10,300	\$10,300	\$10,300	\$10,625
Average Weekly General Offering received	\$5,382	\$10,564	\$11,787	\$11,077	\$10,652	\$12,034	\$9,224	\$10,897
Average Overage/(Shortage)	(\$5,243)	\$264	\$1,487	\$777	\$352	\$1,734	(\$1,076)	\$272

Gen'l Rev. needed/person, based on Worship Att.	\$44	\$36	\$38	\$36	\$36	\$38	\$41	\$36
Gen'l Rev. rec'd/person, based on Worship Atter	\$22	\$37	\$44	\$39	\$37	\$45	\$36	\$37
Average Overage/(Shortage)	(\$22)	\$1	\$5	\$3	\$1	\$6	(\$4)	\$1

Attendance:

Average Total Attendance		541	519	465	527	533	467	522
Average Worship Attendance		289	271	286	287	268	253	293

7/15/14

VAIL CHRISTIAN CHURCH BUILDING PERMITS



CITY OF TUCSON
Development Services Department

201 N. STONE AVENUE, 1ST FLOOR TUCSON, AZ 85701
PHONE: (520) 791-5550

CITY OF TUCSON PERMIT

ACTIVITY T14CM07048

SITE ADDRESS: 9455 E VALENCIA RD TUCSON, AZ 85701
NUMBER: 141-02-013D

PARCEL

LEGAL DESCRIPTION: N645.83' S720.83' W311.54' E661.56' SE4 SE4 4.61 AC SEC 15-15-15

TOWNSHIP-RANGE-SECTION: 15-15E-15

STORIES: 0 GROUP: A3

CONSTRUCTION TYPE: 326

TOTAL VALUATION: \$1,614,692.22

TYPE OF PERMIT: COMBO

TYPE OF APPLICATION: CNEW

PLAN NUMBER: T14CM07048

DESCRIPTION OF PROPOSED WORK: NEW AUDITORIUM BUILDING #3 PHASE 1

TOTAL BLDG. SQUARE FOOTAGE: 10646

NOTICE: THE PLANS AND SPECIFICATIONS SUBMITTED WITH THE APPLICATION FOR THIS PERMIT, AS APPROVED BY THIS DEPARTMENT, MAY NOT BE CHANGED, MODIFIED OR ALTERED WITHOUT THE WRITTEN APPROVAL FROM THIS DEPARTMENT AND ALL WORK SHALL BE DONE IN ACCORDANCE WITH THE APPROVED PLANS.

THIS PERMIT BECOMES NULL AND VOID IF WORK OR CONSTRUCTION DOES NOT START WITHIN 180 DAYS OR IF WORK OR CONSTRUCTION IS SUSPENDED OR ABANDONED FOR A PERIOD OF 180 DAYS AT ANY TIME AFTER WORK IS COMMENCED. SUCH TIME PERIODS SHALL BE EVIDENCED BY A RECORDED REQUEST FOR INSPECTION. THE PERMIT HOLDER HAS THE RESPONSIBILITY TO DETERMINE THE LOCATION OF EXISTING UNDERGROUND UTILITIES, SEWAGE DISPOSAL SYSTEMS OR OTHER OBSTACLES THAT MAY INTERFERE WITH THE WORK AUTHORIZED BY THIS PERMIT.

CERTIFICATION: I HEREBY CERTIFY THAT I HAVE READ AND EXAMINED THIS PERMIT AND KNOW THE INFORMATION TO BE TRUE AND CORRECT. ALL PROVISIONS OF LAWS AND ORDINANCES GOVERNING THIS WORK WILL BE COMPLIED WITH WHETHER SPECIFIED HEREIN OR NOT. THE GRANTING OF A PERMIT DOES NOT PRESUME TO GIVE THE AUTHORITY TO VIOLATE OR CANCEL THE PROVISIONS OF ANY STATE OR LOCAL LAW REGULATING CONSTRUCTION OR THE PERFORMANCE OF CONSTRUCTION. REPRESENTATIVES OF THIS DEPARTMENT MAY ENTER UPON THE PROPERTY FOR THE PURPOSE OF CONDUCTING INSPECTIONS OF THE WORK.

CHECK ONE OF THE FOLLOWING:

- ☒ LICENSED CONTRACTOR: I HEREBY AFFIRM THAT I AM A CONTRACTOR LICENSED AND REGULATED BY THE PROVISIONS OF A.R.S. TITLE 32, CHAPTER 10 (SECTION 32-1101 THROUGH SECTION 32-1198,05 OR AS AMENDED).
- ☐ ARCHITECT/ENGINEER: I AM EXEMPT FROM THE LICENSING REQUIREMENTS AS I AM AN ARCHITECT OR ENGINEER ENGAGING IN MY PROFESSIONAL PRACTICE AS DEFINED IN A.R.S. TITLE 32, CHAPTER 1 (SECTION 32-101 AND FOLLOWING). I DO NOT ENGAGE IN THE ACTIVITY OF A CONTRACTOR AS DEFINED IN A.R.S. TITLE 32, CHAPTER 10 (SECTIONS 32-1101 AND 32-1102).
- ☐ OWNER/BUILDER: I HEREBY AFFIRM THAT THE WORK FOR WHICH THIS PERMIT IS ISSUED WILL BE DONE BY ME AS OWNER-OCCUPANT.
- ☐ OTHER: I AM AN AUTHORIZED REPRESENTATIVE OF THE OWNER.

SIGNATURE Michelle McConnell

DATE: 12-18-2014

SEE REVERSE SIDE FOR ADDITIONAL INFORMATION AND SPECIAL CONDITIONS

APPLICANT: METRO TUCSON EXPEDITING & DEVELOPMENT

88 W CUSHING ST
TUCSON AZ

85701
OWNER: VAIL CHRISTIAN CHURCH

8000 S KOLB RD STE 190
TUCSON AZ

CONTRACTOR: LLOYD CONSTRUCTION COMPANY INC ,

P O BOX 30190
TUCSON AZ
520-884-9821

073114

SPECIAL CONDITIONS

- 1: ROOF TRUSSES MUST BE APPROVED PRIOR TO FRAMING INSPECTION (P2I)
- 2: SPECIAL INSPECTION FOR STRUCTURAL MASONRY IS REQUIRED.
- 3: SPECIAL INSPECTION FOR REINFORCING STEEL AND/OR PRE-STRESSING TENDONS IS REQUIRED.
- 4: SPECIAL INSPECTION FOR EPOXY ANCHORS IS REQUIRED.
- 5: SPECIAL INSPECTION FOR EXPANSION ANCHORS IS REQUIRED.
- 6: SPECIAL INSPECTION FOR HIGH STRENGTH BOLTING IS REQUIRED.
- 7: SPECIAL INSPECTION FOR FIELD WELDING IS REQUIRED.
- 8: SPECIAL INSPECTION FOR CONCRETE IS REQUIRED..
- 9: SPECIAL INSPECTION FOR FOUNDATION/EXCAVATION IS REQUIRED.
- 10: PLANS EXPIRE IN 180 DAYS FROM DATE OF SUBMITTAL. PERMITS EXPIRE IN 180 DAYS FROM DATE OF ISSUE OR LAST INSPECTION.
- 11: FIRE SPRINKLER UNDERGROUND PIPING PERMIT REQUIRED PRIOR TO FINAL INSPECTIONS.



CITY OF TUCSON

Development Services Department

201 N. STONE AVENUE, 1ST FLOOR TUCSON, AZ 85701
PHONE: (520) 791-5550

CITY OF TUCSON PERMIT

ACTIVITY T14CM07049

SITE ADDRESS: 9455 E VALENCIA RD TUCSt: #04
NUMBER: 141-02-013D

PARCEL

LEGAL DESCRIPTION: N645.83' S720.83' W311.54' E661.56' SE4 SE4 4.61 AC SEC 15-15-15

TOWNSHIP-RANGE-SECTION: 15-15E-15

STORIES: 0 GROUP: E

CONSTRUCTION TYPE: 326

TOTAL VALUATION: \$1,084,913.36

TYPE OF PERMIT: COMBO

TYPE OF APPLICATION: CNEW

PLAN NUMBER: T14CM07048

DESCRIPTION OF PROPOSED WORK: NEW CLASSROOM BUILDING #4 (8 CLASSROOMS) PHASE 1

TOTAL BLDG. SQUARE FOOTAGE: 7911

NOTICE: THE PLANS AND SPECIFICATIONS SUBMITTED WITH THE APPLICATION FOR THIS PERMIT, AS APPROVED BY THIS DEPARTMENT, MAY NOT BE CHANGED, MODIFIED OR ALTERED WITHOUT THE WRITTEN APPROVAL FROM THIS DEPARTMENT AND ALL WORK SHALL BE DONE IN ACCORDANCE WITH THE APPROVED PLANS.

THIS PERMIT BECOMES NULL AND VOID IF WORK OR CONSTRUCTION DOES NOT START WITHIN 180 DAYS OR IF WORK OR CONSTRUCTION IS SUSPENDED OR ABANDONED FOR A PERIOD OF 180 DAYS AT ANY TIME AFTER WORK IS COMMENCED. SUCH TIME PERIODS SHALL BE EVIDENCED BY A RECORDED REQUEST FOR INSPECTION. THE PERMIT HOLDER HAS THE RESPONSIBILITY TO DETERMINE THE LOCATION OF EXISTING UNDERGROUND UTILITIES, SEWAGE DISPOSAL SYSTEMS OR OTHER OBSTACLES THAT MAY INTERFERE WITH THE WORK AUTHORIZED BY THIS PERMIT.

CERTIFICATION: I HEREBY CERTIFY THAT I HAVE READ AND EXAMINED THIS PERMIT AND KNOW THE INFORMATION TO BE TRUE AND CORRECT. ALL PROVISIONS OF LAWS AND ORDINANCES GOVERNING THIS WORK WILL BE COMPLIED WITH WHETHER SPECIFIED HEREIN OR NOT. THE GRANTING OF A PERMIT DOES NOT PRESUME TO GIVE THE AUTHORITY TO VIOLATE OR CANCEL THE PROVISIONS OF ANY STATE OR LOCAL LAW REGULATING CONSTRUCTION OR THE PERFORMANCE OF CONSTRUCTION. REPRESENTATIVES OF THIS DEPARTMENT MAY ENTER UPON THE PROPERTY FOR THE PURPOSE OF CONDUCTING INSPECTIONS OF THE WORK.

CHECK ONE OF THE FOLLOWING:

☒ LICENSED CONTRACTOR: I HEREBY AFFIRM THAT I AM A CONTRACTOR LICENSED AND REGULATED BY THE PROVISIONS OF A.R.S. TITLE 32, CHAPTER 10 (SECTION 32-1101 THROUGH SECTION 32-1198,05 OR AS AMENDED).

☐ ARCHITECT/ENGINEER: I AM EXEMPT FROM THE LICENSING REQUIREMENTS AS I AM AN ARCHITECT OR ENGINEER ENGAGING IN MY PROFESSIONAL PRACTICE AS DEFINED IN A.R.S. TITLE 32, CHAPTER 1 (SECTION 32-101 AND FOLLOWING). I DO NOT ENGAGE IN THE ACTIVITY OF A CONTRACTOR AS DEFINED IN A.R.S. TITLE 32, CHAPTER 10 (SECTIONS 32-1101 AND 32-1102).

☐ OWNER/BUILDER: I HEREBY AFFIRM THAT THE WORK FOR WHICH THIS PERMIT IS ISSUED WILL BE DONE BY ME AS OWNER-OCCUPANT.

☐ OTHER: I AM AN AUTHORIZED REPRESENTATIVE OF THE OWNER.

SIGNATURE

Michelle McComel

DATE: 12-18-2014

SEE REVERSE SIDE FOR ADDITIONAL INFORMATION AND SPECIAL CONDITIONS

APPLICANT: METRO TUCSON EXPEDITING & DEVELOPMENT

88 W CUSHING ST
TUCSON AZ

85701
OWNER: VAIL CHRISTIAN CHURCH

8000 S KOLB RD STE 190
TUCSON AZ

CONTRACTOR: LLOYD CONSTRUCTION COMPANY INC ,

P O BOX 30190
TUCSON AZ
520-884-9821

073114

SPECIAL CONDITIONS

- 1: PLANS EXPIRE IN 180 DAYS FROM DATE OF SUBMITTAL. PERMITS EXPIRE IN 180 DAYS FROM DATE OF ISSUE OR LAST INSPECTION.
- 2: FIRE SPRINKLER UNDERGROUND PIPING PERMIT REQUIRED PRIOR TO INSTALLATION.
- 3: ROOF TRUSSES MUST BE APPROVED PRIOR TO FRAMING INSPECTION (P2I)
- 4: SPECIAL INSPECTION FOR CONCRETE IS REQUIRED..
- 5: SPECIAL INSPECTION FOR REINFORCING STEEL AND/OR PRE-STRESSING TENDONS IS REQUIRED.
- 6: SPECIAL INSPECTION FOR HIGH STRENGTH BOLTING IS REQUIRED.
- 7: SPECIAL INSPECTION FOR STRUCTURAL MASONRY IS REQUIRED.
- 8: SPECIAL INSPECTION FOR FOUNDATION/EXCAVATION IS REQUIRED.
- 9: SPECIAL INSPECTION FOR FIELD WELDING IS REQUIRED.
- 10: SPECIAL INSPECTION FOR EPOXY ANCHORS IS REQUIRED.
- 11: SPECIAL INSPECTION FOR EXPANSION ANCHORS IS REQUIRED.



CITY OF TUCSON

Development Services Department

201 N. STONE AVENUE, 1ST FLOOR TUCSON, AZ 85701
PHONE: (520) 791-5550

CITY OF TUCSON PERMIT

ACTIVITY T14CM07870

SITE ADDRESS: 9455 E VALENCIA RD TUC

PARCEL NUMBER: 141-02-013D

LEGAL DESCRIPTION: N645.83' S720.83' W311.54' E661.56' SE4 SE4 4.61 AC SEC 15-15-15

TOWNSHIP-RANGE-SECTION: 15-15E-15

STORIES: 0 GROUP: A3

CONSTRUCTION TYPE: 319

TOTAL VALUATION: \$ 64,981.44

TYPE OF PERMIT: COMBO

TYPE OF APPLICATION: CNEW

PLAN NUMBER: T14CM07870

DESCRIPTION OF PROPOSED WORK: NEW OUTDOOR BAPTISMAL RAMADA/STAGE

TOTAL BLDG. SQUARE FOOTAGE: 432

NOTICE: THE PLANS AND SPECIFICATIONS SUBMITTED WITH THE APPLICATION FOR THIS PERMIT, AS APPROVED BY THIS DEPARTMENT, MAY NOT BE CHANGED, MODIFIED OR ALTERED WITHOUT THE WRITTEN APPROVAL FROM THIS DEPARTMENT AND ALL WORK SHALL BE DONE IN ACCORDANCE WITH THE APPROVED PLANS.

THIS PERMIT BECOMES NULL AND VOID IF WORK OR CONSTRUCTION DOES NOT START WITHIN 180 DAYS OR IF WORK OR CONSTRUCTION IS SUSPENDED OR ABANDONED FOR A PERIOD OF 180 DAYS AT ANY TIME AFTER WORK IS COMMENCED. SUCH TIME PERIODS SHALL BE EVIDENCED BY A RECORDED REQUEST FOR INSPECTION. THE PERMIT HOLDER HAS THE RESPONSIBILITY TO DETERMINE THE LOCATION OF EXISTING UNDERGROUND UTILITIES, SEWAGE DISPOSAL SYSTEMS OR OTHER OBSTACLES THAT MAY INTERFERE WITH THE WORK AUTHORIZED BY THIS PERMIT.

CERTIFICATION: I HEREBY CERTIFY THAT I HAVE READ AND EXAMINED THIS PERMIT AND KNOW THE INFORMATION TO BE TRUE AND CORRECT. ALL PROVISIONS OF LAWS AND ORDINANCES GOVERNING THIS WORK WILL BE COMPLIED WITH WHETHER SPECIFIED HEREIN OR NOT. THE GRANTING OF A PERMIT DOES NOT PRESUME TO GIVE THE AUTHORITY TO VIOLATE OR CANCEL THE PROVISIONS OF ANY STATE OR LOCAL LAW REGULATING CONSTRUCTION OR THE PERFORMANCE OF CONSTRUCTION. REPRESENTATIVES OF THIS DEPARTMENT MAY ENTER UPON THE PROPERTY FOR THE PURPOSE OF CONDUCTING INSPECTIONS OF THE WORK.

CHECK ONE OF THE FOLLOWING: ☒ LICENSED CONTRACTOR: I HEREBY AFFIRM THAT I AM A CONTRACTOR LICENSED AND REGULATED BY THE PROVISIONS OF A.R.S. TITLE 32, CHAPTER 10 (SECTION 32-1101 THROUGH SECTION 32-1198,05 OR AS AMENDED).
☐ ARCHITECT/ENGINEER: I AM EXEMPT FROM THE LICENSING REQUIREMENTS AS I AM AN ARCHITECT OR ENGINEER ENGAGING IN MY PROFESSIONAL PRACTICE AS DEFINED IN A.R.S. TITLE 32, CHAPTER 1 (SECTION 32-101 AND FOLLOWING). I DO NOT ENGAGE IN THE ACTIVITY OF A CONTRACTOR AS DEFINED IN A.R.S. TITLE 32, CHAPTER 10 (SECTIONS 32-1101 AND 32-1102).
☐ OWNER/BUILDER: I HEREBY AFFIRM THAT THE WORK FOR WHICH THIS PERMIT IS ISSUED WILL BE DONE BY ME AS OWNER-OCCUPANT.
☐ OTHER: I AM AN AUTHORIZED REPRESENTATIVE OF THE OWNER.

SIGNATURE

Michelle McConnell

DATE: 12-18-2014

SEE REVERSE SIDE FOR ADDITIONAL INFORMATION AND SPECIAL CONDITIONS

APPLICANT: METRO TUCSON EXPEDITING & DEVELOPMENT

88 W CUSHING ST
TUCSON AZ

85701
OWNER: VAIL CHRISTIAN CHURCH

8000 S KOLB RD STE 190
TUCSON AZ

CONTRACTOR: LLOYD CONSTRUCTION COMPANY INC ,

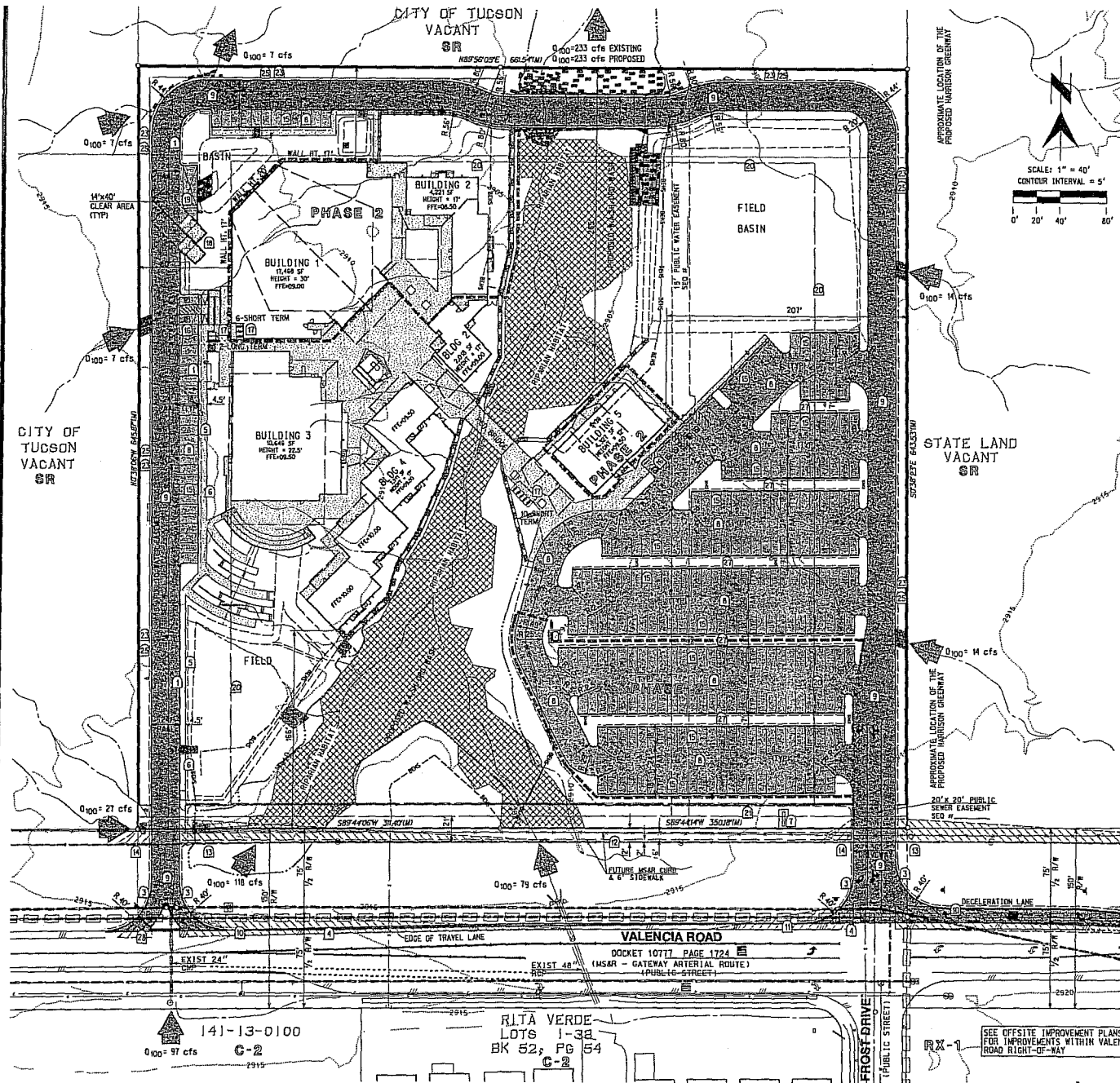
P O BOX 30190
TUCSON AZ
520-884-9821

073114

SPECIAL CONDITIONS

- 1: PLANS EXPIRE IN 180 DAYS FROM DATE OF SUBMITTAL. PERMITS EXPIRE IN 180 DAYS FROM DATE OF ISSUE OR LAST INSPECTION.
- 2: ROOF TRUSSES MUST BE APPROVED PRIOR TO FRAMING INSPECTION (P2I)
- 3: SPECIAL INSPECTION FOR CONCRETE IS REQUIRED..
- 4: SPECIAL INSPECTION FOR REINFORCING STEEL AND/OR PRE-STRESSING TENDONS IS REQUIRED.
- 5: SPECIAL INSPECTION FOR HIGH STRENGTH BOLTING IS REQUIRED.
- 6: SPECIAL INSPECTION FOR STRUCTURAL MASONRY IS REQUIRED.
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**VAIL CHRISTIAN CHURCH
APPROVED SITE PLAN**



LEGEND

ITEM	SYMBOL
FOUND SURVEY MONUMENT	○
A.C. PAVING (REGULAR)	▨
A.C. PAVING (HEAVY)	▩
CONCRETE PAVING	▧
6" TYPE 2 VERTICAL CURB	—
PROPERTY LINE	—
EASEMENT BOUNDARY	—
LANDSCAPE BUFFERYARD LIMITS	—
BUILDING SETBACKS	—
EXIST PAVEMENT EDGE	—
ZONING BOUNDARY	—
FINISHED FLOOR ELEVATION	FFE
PARKING SPACES PROVIDED	9
HANDICAP PARKING	♿
LANDSCAPE/SCREENWALL	—
SIGHT VISIBILITY TRIANGLE	—
EXIST PAVEMENT EDGE	—

KEYNOTES

- 6" TYPE 2 VERTICAL CURB PER SD 209 (TYP)
- DEPRESSED CURB OPENING
- 40' RADIUS RETURN W/6"x12" CONCRETE HEADER
- SARICUT AT 1" MINIMUM, REMOVE EXIST CURB AND PAVEMENT AS NECESSARY, TACK AND JOIN NEW PAVEMENT TO EXISTING PAVEMENT
- 4" WIDE CONCRETE SIDEWALK (TYP)
- ACCESSIBLE ROUTE WITH 5% MAXIMUM RUNNING SLOPE AND 2% CROSS SLOPE PER 2012 ICC, CHAPTER 11 AND 2009 ICC
- PROPOSED FREE STANDING MONUMENT SIGN UNDER A SEPARATE PERMIT
- ASPHALT PAVING, TYP (2" AC ON 5" ABC)
- ASPHALT PAVING HEAVY, TYP (3" AC ON 6" ABC)
- 20' X 345' NEAR SIDE SIGHT VISIBILITY TRIANGLE
- 20' X 125' FAR SIDE SIGHT VISIBILITY TRIANGLE
- FUTURE MS&R CURB LINE
- 20' X 345' NEAR SIDE FUTURE SVT
- 20' X 30' FUTURE FAR SIDE SVT
- STANDARD PARKING SPACE, TYP (18.5' X 15.5' W/2.5' OVERHANG) (18.5' X 15.5' PER DETAIL)
- ACCESSIBLE PARKING SPACE, TYP (18.5' X 15.5' W/2.5' OVERHANG) (18.5' X 15.5' PER DETAIL)
- BICYCLE PARKING IN CONFORMANCE WITH COT LOC SECTION 7.4.9 PER DETAIL
- TRASH ENCLOSURE IN CONFORMANCE WITH COT LOC SECTION 8.01 PER DETAIL
- 12' X 35' LOADING ZONE
- 80' PERIMETER YARD
- 10' WIDE STREET LANDSCAPE BORDER WITH 30" HIGH VEGETATIVE SCREEN
- NOT USED
- NO LANDSCAPE BORDER REQUIRED
- NOT USED
- 5' HIGH MASONRY SCREENWALL
- 6" DEPRESSION FOR STORM WATER HARVESTING
- 20' X 30' FAR SIDE SVT

CITY OF TUCSON		DEVELOPMENT PACKAGE	
FOR APPROVAL		DATE: 12/14	
Author:	_____	Checker:	_____
Engineer:	_____	Surveyor:	_____
Reviewer:	_____	Recorder:	_____
Project:	_____	Plot:	_____
Sheet:	_____	Scale:	_____
Revision:	_____	Notes:	_____

DP14-0177
DS14-31

RICK
ENGINEERING COMPANY
3845 EAST FORT LOWELL ROAD, SUITE 111
TUCSON, AZ 85711
520-735-1000
FAX 520-322-8500

swaim
ASSOCIATES LTD
ARCHITECTS AIA



Job
1320
date
09.25.14

revisions

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vail christian church
9455 E. Valencia Rd.
Tucson AZ 85747

development package

site plan

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