

St Boniface Church
(1) Analysis of Revenues & Expenses - Detail
Church
April 2019

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	% of Annual Budget Used (This Year)	Annual Budget (This Year)
Income				
Support Income				
Plate Offerings				
Altar Flower Income	\$3,195	\$4,135	57.43 %	\$7,200
Christmas Offering	\$0	\$0	0.00 %	\$12,000
Easter Offering	\$8,525	\$9,336	98.27 %	\$9,500
Healing Mission Donations	\$180	\$290	14.50 %	\$2,000
Open Offering	\$1,235	\$8,371	45.15 %	\$18,540
Other Income	\$140	\$3,886	77.72 %	\$5,000
Thanksgiving Offering	\$0	\$0	0.00 %	\$1,000
Total Plate Offerings	\$13,275	\$26,018	47.10 %	\$55,240
Estimate of Giving Offerings				
Pledge				
Current Year (Pre Paid)	\$0	\$97,680	100.00 %	\$97,680
Current Year Pledge	\$75,510	\$300,145	41.61 %	\$721,320
Total Pledge	\$75,510	\$397,825	48.57 %	\$819,000
Recorded Donations				
Donor No Pledge	\$2,827	\$17,417	38.70 %	\$45,000
Prior Year (Paid this Year)	\$0	\$1,695	84.75 %	\$2,000
Total Recorded Donations	\$2,827	\$19,112	40.66 %	\$47,000
Total Estimate of Giving Offerings	\$78,337	\$416,937	48.15 %	\$866,000
From Diocese	\$0	\$5,885	117.70 %	\$5,000
Total Support Income	\$91,612	\$448,839	48.46 %	\$926,240
Interest/Gains & Losses				
CH Investment Interest/Dividend	\$440	\$1,943	38.85 %	\$5,000
CH Investment Realized Gain/Loss	\$0	\$3,212	64.24 %	\$5,000
HM Investment Income	\$10	\$124	49.41 %	\$250
Stock Gain (Loss) on Sale (Donated)	\$145	\$1,047	0.00 %	\$0
Total Interest/Gains & Losses	\$594	\$6,326	61.71 %	\$10,250
Net Revenue Income				
Books & Pamphlets	(\$34)	(\$56)	0.00 %	\$0
Watercolor Group	\$75	\$75	37.50 %	\$200
Yoga Class	\$144	\$474	47.40 %	\$1,000
Envelope System	\$0	\$93	0.00 %	\$0
Facility Use	\$0	\$0	0.00 %	\$0
Fellowship Events	(\$3,648)	\$5,707	0.00 %	\$0
Wonderful Wednesday	\$88	\$679	45.30 %	\$1,500
Fish Frys	\$761	\$3,245	108.16 %	\$3,000
Coffee Hour Hospitality	\$0	\$0	0.00 %	\$0
Music Concert Events	\$0	\$750	20.00 %	\$3,750
Office Reimbursments	\$0	\$0	0.00 %	\$0
Discounts and Direct Expense	(\$3)	\$0	0.00 %	\$0
Total Net Revenue Income	(\$2,617)	\$10,967	116.05 %	\$9,450
Released From Restriction				
Prior Year Adjustment	\$0	\$0	0.00 %	\$27,582
Released from Beach Parking	\$0	\$7,500	100.00 %	\$7,500
Released from Endowment	\$6,250	\$25,000	33.33 %	\$75,000
Released from New Ministry Programs	\$0	\$0	0.00 %	\$13,800
Released from Vestry to Designate	\$0	\$39,250	100.00 %	\$39,250
Rlsd Operating to Capital Reserve	(\$1,750)	(\$7,000)	0.00 %	(\$21,000)
Total Released From Restriction	\$4,500	\$64,750	45.56 %	\$142,132
Total Income	\$94,089	\$530,882	48.79 %	\$1,088,072

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Accounts	MTD Actual (This Year)	YTD Actual (This Year)	% of Annual Budget Used (This Year)	Annual Budget (This Year)
Expenses				
Personnel				
Clergy Compensation	\$13,465	\$60,593	34.62 %	\$175,048
Child & Youth Department				
Child Care Salaries	\$321	\$1,241	34.47 %	\$3,600
Contract Nursery/Child Care	\$0	\$45	0.00 %	\$0
Total Child & Youth Department	<u>\$321</u>	<u>\$1,286</u>	<u>35.72 %</u>	<u>\$3,600</u>
Building Department				
Building and Sexton Salaries	\$4,880	\$21,884	38.41 %	\$56,971
Total Building Department	<u>\$4,880</u>	<u>\$21,884</u>	<u>38.41 %</u>	<u>\$56,971</u>
Music Department				
Music Staff Salaries	\$6,112	\$26,161	33.35 %	\$78,440
Music Subs - Contracted	\$4,250	\$5,300	130.86 %	\$4,050
Section Leader Choir Salaries	\$2,510	\$7,035	24.98 %	\$28,160
Total Music Department	<u>\$12,872</u>	<u>\$38,496</u>	<u>34.79 %</u>	<u>\$110,650</u>
Office Staff Department				
Office Staff Salaries	\$10,027	\$45,728	35.03 %	\$130,528
Total Office Staff Department	<u>\$10,027</u>	<u>\$45,728</u>	<u>35.03 %</u>	<u>\$130,528</u>
Employee Cost & Benefits				
Clergy Continuing Ed	\$125	\$145	7.26 %	\$2,000
Clergy Insurance expense	\$1,564	\$7,062	34.82 %	\$20,278
Clergy Pension expense	\$2,424	\$10,912	34.63 %	\$31,509
Lay Employee Continuing Ed	\$317	\$894	70.09 %	\$1,275
Lay Employee Insurance expense	\$4,157	\$18,791	34.94 %	\$53,778
Lay Employee Pension expense	\$1,809	\$8,184	35.58 %	\$23,000
Payroll Taxes expense	\$1,783	\$7,534	33.00 %	\$22,830
Staff Dependent Care Plan	\$800	\$3,200	24.62 %	\$13,000
Staff Travel Reimbursement	\$16	\$875	29.16 %	\$3,000
Workers Compensation	\$0	\$835	10.43 %	\$8,000
Total Employee Cost & Benefits	<u>\$12,995</u>	<u>\$58,430</u>	<u>32.70 %</u>	<u>\$178,670</u>
Total Personnel	<u>\$54,560</u>	<u>\$226,417</u>	<u>34.54 %</u>	<u>\$655,467</u>
Administration/Communications				
Advertising/Web expense	\$865	\$1,215	40.50 %	\$3,000
Audit expense	\$0	\$0	0.00 %	\$5,000
Clergy Professional Expense	\$326	\$833	41.67 %	\$2,000
Computer Network - Hardware	\$60	\$610	22.57 %	\$2,700
Computer Software Expense	\$685	\$3,336	35.12 %	\$9,500
Consultant	\$0	\$4,861	48.61 %	\$10,000
Convention Expense	\$0	\$0	0.00 %	\$300
HM Operating expenses	\$0	\$0	0.00 %	\$200
Misconduct Prevention/Screening	\$29	\$58	19.33 %	\$300
Office Machine expense	\$0	\$210	10.50 %	\$2,000
Pledge Envelope expense	\$104	\$513	34.23 %	\$1,500
Postage expense	\$85	\$2,168	72.26 %	\$3,000
Publications and Office expense	\$1,047	\$4,722	44.97 %	\$10,500
Service Charge & Credit Card Fees	\$529	\$1,893	29.13 %	\$6,500
Telephone expense	\$609	\$2,474	30.92 %	\$8,000
Video Streaming	\$100	\$400	33.33 %	\$1,200
Total Administration/Communications	<u>\$4,439</u>	<u>\$23,293</u>	<u>35.45 %</u>	<u>\$65,700</u>

St Boniface Church
(1) Analysis of Revenues & Expenses - Detail
Church
April 2019

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	% of Annual Budget Used (This Year)	Annual Budget (This Year)
Building and Property				
Audio System expense	\$0	\$294	29.36 %	\$1,000
Building Operations expense	\$6,433	\$16,724	45.20 %	\$37,000
Electricity expense	\$2,141	\$7,609	25.36 %	\$30,000
Grounds Upkeep expense	\$925	\$4,100	20.50 %	\$20,000
HM Electrical Expense	\$60	\$208	20.80 %	\$1,000
HM Maintenance Exp	\$41	\$41	9.03 %	\$450
Moved to Direct Rental Expense	(\$1,883)	(\$8,566)	0.00 %	(\$17,500)
Non-Ad Valorem Assessment	\$0	\$0	0.00 %	\$11,000
Property and Liability Insurance	\$5,667	\$22,684	32.41 %	\$70,000
Water and Sewer expense	\$226	\$907	30.23 %	\$3,000
Total Building and Property	\$13,609	\$44,000	28.21 %	\$155,950
Development/Fellowship				
65th Celebration Event	(\$4,198)	\$0	0.00 %	\$7,500
Hospitality	\$346	\$1,045	52.26 %	\$2,000
Parish Development	\$0	\$632	6.32 %	\$10,000
Parish Fellowship Events	\$0	\$0	0.00 %	\$2,000
Total Development/Fellowship	(\$3,852)	\$1,677	7.80 %	\$21,500
Education/Ministry Program				
Adult Programs	\$16	\$506	63.26 %	\$800
Center for Spirituality	\$0	\$0	0.00 %	\$2,500
Church School Program	\$13	\$169	16.87 %	\$1,000
HM Volunteer Education	\$0	\$0	0.00 %	\$200
Pastoral Care expense	(\$300)	\$146	29.18 %	\$500
Youth and Young Adults	\$25	\$131	4.86 %	\$2,700
Total Education/Ministry Program	(\$246)	\$952	12.36 %	\$7,700
Worship - Altar/Music				
Altar Supplies & Expense	\$332	\$1,212	46.60 %	\$2,600
Flower Expenses	\$1,464	\$1,972	35.21 %	\$5,600
Instrumentalist - Special Service	\$3,065	\$4,315	39.23 %	\$11,000
Music Supplies & Expense	\$1,112	\$1,876	35.64 %	\$5,265
Piano/Organ/Bell Maintenance	\$0	\$1,795	70.39 %	\$2,550
RSCM Program (Childrens Choir)	\$1,300	\$1,348	23.86 %	\$5,650
Total Worship - Altar/Music	\$7,273	\$12,518	38.32 %	\$32,665
Outreach/Diocesan Fair Share				
Diocesan Apportionment	\$8,674	\$34,697	33.33 %	\$104,090
Outreach - Grants	\$0	\$0	0.00 %	\$36,000
Outreach - Sure	\$750	\$3,000	33.33 %	\$9,000
Total Outreach/Diocesan Fair Share	\$9,424	\$37,697	25.28 %	\$149,090
Total Expenses	\$85,207	\$346,554	31.85 %	\$1,088,072
Net Total	\$8,882	\$184,327		\$0

St Boniface Church
(2) Analysis of Revenues & Expenses - Non budget
Church
Year-to-date, Through April 2019

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
Other Revenues		
Restrictions Released		
Rlsd from Church Designated Funds	\$4,234	\$7,141
Rlsd from Discretionary Funds	\$0	\$806
Rlsd from Temporarily Restricted	\$412	\$1,308
Total Restrictions Released	<u>\$4,646</u>	<u>\$9,255</u>
Non Budgeted Income	\$612	\$1,712
Total Other Revenues	<u>\$5,258</u>	<u>\$10,967</u>
Other Expenses		
Non Budgeted Program Expense		
Additional Maintenance Expense	\$314	\$314
Adult Programs	\$0	\$750
Altar & Worship Additions	\$412	\$592
Miscellaneous Program Expense	\$350	\$350
Music - Sheet/Misc	\$0	\$28
Music - Special Service	\$2,200	\$2,500
Non-budgeted Compensation	\$200	\$800
Staff Appreciation Expense	\$32	\$1,981
Staff Education/Dues & Expenses	\$1,950	\$1,950
Total Non Budgeted Program Expense	<u>\$5,458</u>	<u>\$9,265</u>
Current Capital Expense		
Equipment Additions	\$0	\$696
Total Current Capital Expense	<u>\$0</u>	<u>\$696</u>
Outreach		
Grants & Transmittal Accounts		
Seminarian Grants	\$0	\$200
Total Grants & Transmittal Accounts	<u>\$0</u>	<u>\$200</u>
Outreach Programs		
Discretionary Aid	\$0	\$806
Total Outreach Programs	<u>\$0</u>	<u>\$806</u>
Total Outreach	<u>\$0</u>	<u>\$1,006</u>
Total Other Expenses	<u>\$5,458</u>	<u>\$10,967</u>
Net Total	(\$200)	\$0

St Boniface Church
(3) Restricted Funds MTD Report
April 2019

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
Funds with Restrictions						
Building Funds						
Building Fund Donations (Donor)	\$5,149	\$0	\$0	\$0	\$0	\$5,149
Building Projects Approved	\$17,725	\$0	\$0	\$0	\$0	\$17,725
Campus Greening Projects	\$1,283	\$0	\$0	\$0	\$0	\$1,283
Columbarium Fund	\$31,580	\$0	\$0	\$0	\$0	\$31,580
Fathers Day Tool Fund (Donor)	\$2,813	\$0	\$0	\$0	\$112	\$2,701
Capital Reserve (Invested)						
Capital Reserve Principal (Donor)	\$31,698	\$0	\$0	\$0	\$0	\$31,698
Capital Reserve Principal (Vestry)	\$213,463	\$0	\$0	\$1,750	\$3,745	\$211,468
Capital Reserve Realized Int/Gain	\$1,802	\$380	\$157	\$0	\$0	\$2,025
Capital Reserve Unrealized GainLoss	\$16,938	\$6,540	\$0	\$0	\$0	\$23,478
Total Capital Reserve (Invested)	\$263,902	\$6,920	\$157	\$1,750	\$3,745	\$268,669
Total Building Funds	\$322,451	\$6,920	\$157	\$1,750	\$3,857	\$327,107
To Be Designated						
Current Year Bequest	\$173,316	\$0	\$0	\$0	\$0	\$173,316
Rector to Designate	\$1,503	\$0	\$0	\$0	\$0	\$1,503
Vestry to Designate	\$169,748	\$0	\$0	\$0	\$0	\$169,748
Total To Be Designated	\$344,568	\$0	\$0	\$0	\$0	\$344,568
Memorial Funds						
Memorials Designated (Donor)	\$5,854	\$0	\$0	\$0	\$300	\$5,554
Memorials Undesignated	\$19,155	\$1,640	\$0	\$0	\$0	\$20,795
Boniface Scholarship (Invested)						
Boniface Scholarship	\$21,305	\$100	\$0	\$0	\$0	\$21,405
Boniface Scholarship Interest	\$2,882	\$39	\$16	\$0	\$0	\$2,905
Scholarship Unrealized Gain/Loss	\$2,816	\$677	\$0	\$0	\$0	\$3,493
Total Boniface Scholarship (Invested)	\$27,003	\$816	\$16	\$0	\$0	\$27,803
Ditella Seminarian (Invested)						
Ditella Seminary Fund	\$2,000	\$0	\$0	\$0	\$0	\$2,000
DiTella Seminary Interest	\$697	\$4	\$2	\$0	\$0	\$699
Ditella Unrealized Gain/Loss	\$344	\$76	\$0	\$0	\$0	\$420
Total Ditella Seminarian (Invested)	\$3,041	\$80	\$2	\$0	\$0	\$3,119
Pancoast Seminarian (Invested)						
Betty C Pancoast Memorial	\$24,897	\$0	\$0	\$0	\$0	\$24,897
Pancoast Realized Interest/Gain	\$9,434	\$56	\$23	\$0	\$0	\$9,467
Pancoast Unrealized Gain/Loss	\$3,998	\$957	\$0	\$0	\$0	\$4,955
Total Pancoast Seminarian (Invested)	\$38,329	\$1,013	\$23	\$0	\$0	\$39,319
Total Memorial Funds	\$93,381	\$3,549	\$41	\$0	\$300	\$96,589

St Boniface Church
(3) Restricted Funds MTD Report
April 2019

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
Endowment Fund (Invested)						
Endowment Principal (Donor)	\$166,717	\$0	\$0	\$0	\$0	\$166,717
Endowment Principal (Vestry)	\$1,284,210	\$0	\$0	\$0	\$0	\$1,284,210
Endowment Realized Int/Gain	\$195,035	\$2,621	\$1,085	\$0	\$6,250	\$190,322
Endowment Unrealized Gain/Loss	\$169,191	\$45,172	\$0	\$0	\$0	\$214,364
Total Endowment Fund (Invested)	\$1,815,153	\$47,794	\$1,085	\$0	\$6,250	\$1,855,612
Healing Mission (Invested)						
Cushman Fund (Donor)	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Healing Mission Unrealized Gain/Los	\$1,191	\$282	\$0	\$0	\$0	\$1,473
Total Healing Mission (Invested)	\$11,191	\$282	\$0	\$0	\$0	\$11,473
Miscellaneous Restricted Funds						
Apportionment Accrual	\$51,599	\$0	\$0	\$0	\$0	\$51,599
Beach Parking Fund	\$37,865	\$2,435	\$0	\$0	\$734	\$39,566
Boniface Speakers Fund (Donor)	\$9,921	\$0	\$0	\$0	\$0	\$9,921
Clergy Continuing Education	\$1,500	\$0	\$0	\$0	\$0	\$1,500
Counseling Center Outreach	\$1,685	\$0	\$0	\$0	\$0	\$1,685
Development of New Ministry	\$16,591	\$0	\$0	\$0	\$0	\$16,591
Discretionary Fund	\$20,822	\$1,140	\$0	\$0	\$0	\$21,962
Music Designated Funds (Donor)	\$1,420	\$1,900	\$0	\$0	\$0	\$3,320
Staff Appreciation Fund	\$9,474	\$275	\$0	\$0	\$0	\$9,749
Unrealized Gain/Loss - Unrestricted	\$46,466	\$12,927	\$0	\$0	\$0	\$59,393
Total Miscellaneous Restricted Funds	\$197,343	\$18,677	\$0	\$0	\$734	\$215,286
St Boniface Church Groups						
Altar Guild	\$59	\$0	\$0	\$0	\$0	\$59
Best (Enviromental)	\$1,532	\$50	\$0	\$0	\$50	\$1,532
Boniface Music Series	\$21,332	\$2,753	\$0	\$0	\$5,685	\$18,400
Family Promise Project (Donor)	\$2,463	\$0	\$0	\$0	\$0	\$2,463
Youth - Fundraisers	\$8,663	\$0	\$0	\$0	\$0	\$8,663
Youth Chorale	\$7,027	\$306	\$0	\$0	\$1,950	\$5,383
Youth Designated Projects	\$1,757	\$0	\$0	\$0	\$0	\$1,757
Total St Boniface Church Groups	\$42,834	\$3,109	\$0	\$0	\$7,685	\$38,258
Total Funds with Restrictions	\$2,826,921	\$80,331	\$1,283	\$1,750	\$18,826	\$2,888,893

St Boniface Church
(4) Balance Sheet - All
April 2019

Accounts

Assets	
Current Assets	
Checking Accounts	
Wells Fargo Checking	\$409,932
Total Checking Accounts	<u>\$409,932</u>
Cash on Hand	<u>\$350</u>
Total Current Assets	\$410,282
Contra Accounts (Credit Cards)	(\$1,704)
Receivables	\$1,230
Deferred and Prepaid Expenses	\$11,333
Investments	
BMO	<u>\$2,737,135</u>
Total Investments	\$2,737,135
Inventories	\$4,826
Fixed Assets	<u>\$986,890</u>
Total Assets	<u><u>\$4,149,992</u></u>
Liabilities, Fund Principal, & Restricted Funds	
Liabilities	
Accounts Payable	\$19,483
Payroll Liabilities	
Cafeteria Plan Accounts	(\$8,060)
Pension and Annuities Payable	\$404
Other Payroll Liabilities	(\$154)
Accrued Vacation/Sick Time	<u>\$39,185</u>
Total Payroll Liabilities	\$31,375
Deferred or Prepaid Income	
AR Prepaid	\$3,050
Prepaid Pledge	<u>\$5,000</u>
Total Deferred or Prepaid Income	\$8,050
Designated Outreach Offerings	
Designated - Other Organizations *	\$250
S.U.R.E. Ministry*	<u>\$250</u>
Total Designated Outreach Offerings	<u>\$500</u>
Total Liabilities	\$59,408
Fund Principal	
Property Fund	\$986,890
January 1 Balance	
Church Net Assets	
Church Net Assets	\$128,153
Future Year Prepaid Pledge Adjstmt	<u>(\$97,680)</u>
Total Church Net Assets	<u>\$30,473</u>
Total January 1 Balance	\$30,473
Excess Cash Received	<u>\$184,327</u>
Total Fund Principal and Excess Cash Received	\$1,201,691
Restricted Funds	
Total Temporary Restricted	\$2,680,478
Total Permanent Restricted	<u>\$208,415</u>
Total Restricted Funds	<u>\$2,888,893</u>
Total Liabilities, Fund Principal, & Restricted Funds	<u><u>\$4,149,992</u></u>