

St Boniface Church
(1) Analysis of Revenues & Expenses - Detail
Church
August 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	\$150	\$6,765	93.96 %	\$7,200
Christmas Offering	\$0	\$0	0.00 %	\$12,000
Easter Offering	\$0	\$9,401	98.96 %	\$9,500
Healing Mission Donations	\$300	\$655	32.75 %	\$2,000
Open Offering	\$872	\$12,437	67.08 %	\$18,540
Other Income	\$671	\$5,411	108.22 %	\$5,000
Thanksgiving Offering	\$0	\$0	0.00 %	\$1,000
Total Plate Offerings	\$1,993	\$34,669	62.76 %	\$55,240
Estimate of Giving Offerings				
Pledge				
Current Year (Pre Paid)	\$0	\$97,680	100.00 %	\$97,680
Current Year Pledge	\$45,110	\$481,736	66.79 %	\$721,320
Total Pledge	\$45,110	\$579,416	70.75 %	\$819,000
Recorded Donations				
Donor No Pledge	\$2,820	\$29,178	64.84 %	\$45,000
Prior Year (Paid this Year)	\$0	\$1,695	84.75 %	\$2,000
Total Recorded Donations	\$2,820	\$30,873	65.69 %	\$47,000
Total Estimate of Giving Offerings	\$47,930	\$610,289	70.47 %	\$866,000
From Diocese	\$0	\$7,135	142.70 %	\$5,000
Total Support Income	\$49,923	\$652,092	70.40 %	\$926,240
Interest/Gains & Losses				
CH Investment Interest/Dividend	\$117	\$4,244	84.88 %	\$5,000
CH Investment Realized Gain/Loss	\$0	\$3,534	70.68 %	\$5,000
HM Investment Income	\$2	\$172	68.92 %	\$250
Stock Gain (Loss) on Sale (Donated)	(\$41)	\$978	0.00 %	\$0
Total Interest/Gains & Losses	\$78	\$8,929	87.11 %	\$10,250
Net Revenue Income				
Books & Pamphlets	\$9	(\$72)	0.00 %	\$0
Watercolor Group	\$0	\$154	77.25 %	\$200
Yoga Class	\$90	\$694	69.40 %	\$1,000
Envelope System	\$0	\$93	0.00 %	\$0
Facility Use	\$0	\$0	0.00 %	\$0
Fellowship Events	\$0	\$5,707	0.00 %	\$0
Wonderful Wednesday	\$0	\$679	45.30 %	\$1,500
Fish Frys	\$0	\$3,245	108.16 %	\$3,000
Coffee Hour Hospitality	\$0	\$0	0.00 %	\$0
Music Concert Events	\$0	\$1,500	40.00 %	\$3,750
Office Reimbursements	\$0	\$0	0.00 %	\$0
Total Net Revenue Income	\$99	\$12,001	127.00 %	\$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	\$50,000	66.67 %	\$75,000
Released from New Ministry Programs	\$0	\$5,176	37.51 %	\$13,800
Released from Vestry to Designate	\$0	\$39,250	100.00 %	\$39,250
Rlsd Operating to Capital Reserve	(\$1,750)	(\$14,000)	0.00 %	(\$21,000)
Total Released From Restriction	\$4,500	\$87,926	61.86 %	\$142,132
Total Income	\$54,600	\$760,948	69.94 %	\$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	\$20,198	\$121,187	69.23 %	\$175,048
Child & Youth Department				
Child Care Salaries	\$468	\$2,744	76.22 %	\$3,600
Contract Nursery/Child Care	\$0	\$90	0.00 %	\$0
Total Child & Youth Department	<u>\$468</u>	<u>\$2,834</u>	<u>78.72 %</u>	<u>\$3,600</u>
Building Department				
Building and Sexton Salaries	\$7,281	\$43,762	76.81 %	\$56,971
Total Building Department	<u>\$7,281</u>	<u>\$43,762</u>	<u>76.81 %</u>	<u>\$56,971</u>
Music Department				
Music Staff Salaries	\$8,786	\$52,447	66.86 %	\$78,440
Music Subs - Contracted	\$322	\$9,252	228.46 %	\$4,050
Section Leader Choir Salaries	\$1,238	\$11,629	41.30 %	\$28,160
Total Music Department	<u>\$10,346</u>	<u>\$73,329</u>	<u>66.27 %</u>	<u>\$110,650</u>
Office Staff Department				
Office Staff Salaries	\$15,011	\$90,542	69.37 %	\$130,528
Total Office Staff Department	<u>\$15,011</u>	<u>\$90,542</u>	<u>69.37 %</u>	<u>\$130,528</u>
Employee Cost & Benefits				
Clergy Continuing Ed	\$0	\$1,000	50.00 %	\$2,000
Clergy Insurance expense	\$2,371	\$14,073	69.40 %	\$20,278
Clergy Pension expense	\$3,636	\$21,819	69.25 %	\$31,509
Lay Employee Continuing Ed	\$0	\$1,275	100.00 %	\$1,275
Lay Employee Insurance expense	\$6,322	\$37,322	69.40 %	\$53,778
Lay Employee Pension expense	\$2,600	\$16,027	69.68 %	\$23,000
Payroll Taxes expense	\$2,348	\$14,717	64.47 %	\$22,830
Staff Dependent Care Plan	\$800	\$6,400	49.23 %	\$13,000
Staff Travel Reimbursement	\$180	\$1,807	60.23 %	\$3,000
Workers Compensation	\$835	\$3,471	43.39 %	\$8,000
Total Employee Cost & Benefits	<u>\$19,092</u>	<u>\$117,912</u>	<u>65.99 %</u>	<u>\$178,670</u>
Total Personnel	<u>\$72,394</u>	<u>\$449,564</u>	<u>68.59 %</u>	<u>\$655,467</u>
Administration/Communications				
Advertising/Web expense	\$124	\$1,532	51.08 %	\$3,000
Audit expense	\$0	\$5,528	110.56 %	\$5,000
Clergy Professional Expense	\$184	\$1,475	73.77 %	\$2,000
Computer Network - Hardware	\$0	\$623	23.09 %	\$2,700
Computer Software Expense	\$1,654	\$7,400	77.89 %	\$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	\$0	\$155	51.67 %	\$300
Office Machine expense	\$0	\$420	21.00 %	\$2,000
Pledge Envelope expense	\$105	\$931	62.05 %	\$1,500
Postage expense	\$35	\$2,568	85.60 %	\$3,000
Publications and Office expense	\$233	\$7,031	66.97 %	\$10,500
Service Charge & Credit Card Fees	\$602	\$3,695	56.85 %	\$6,500
Telephone expense	\$609	\$4,911	61.38 %	\$8,000
Video Streaming	\$100	\$800	66.67 %	\$1,200
Total Administration/Communications	<u>\$3,647</u>	<u>\$41,931</u>	<u>63.82 %</u>	<u>\$65,700</u>

St Boniface Church
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Church
August 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	\$482	48.19 %	\$1,000
Building Operations expense	\$5,541	\$31,423	84.93 %	\$37,000
Electricity expense	\$2,771	\$18,906	63.02 %	\$30,000
Grounds Upkeep expense	\$3,425	\$10,300	51.50 %	\$20,000
HM Electrical Expense	\$73	\$513	51.26 %	\$1,000
HM Maintenance Exp	\$0	\$165	36.58 %	\$450
Moved to Direct Rental Expense	(\$1,340)	(\$13,693)	0.00 %	(\$17,500)
Non-Ad Valorem Assessment	\$0	\$0	0.00 %	\$11,000
Property and Liability Insurance	\$5,666	\$45,350	64.79 %	\$70,000
Water and Sewer expense	\$159	\$1,617	53.89 %	\$3,000
Total Building and Property	\$16,295	\$95,062	60.96 %	\$155,950
Development/Fellowship				
65th Celebration Event	\$1,647	\$1,647	21.97 %	\$7,500
Hospitality	\$158	\$1,662	83.08 %	\$2,000
Parish Development	\$915	\$2,038	20.38 %	\$10,000
Parish Fellowship Events	\$0	\$418	20.91 %	\$2,000
Total Development/Fellowship	\$2,721	\$5,765	26.82 %	\$21,500
Education/Ministry Program				
Adult Programs	\$0	\$522	65.20 %	\$800
Center for Spirituality	\$44	\$44	1.78 %	\$2,500
Church School Program	\$53	\$613	61.28 %	\$1,000
HM Volunteer Education	\$0	\$0	0.00 %	\$200
Pastoral Care expense	\$0	\$146	29.18 %	\$500
Youth and Young Adults	\$0	\$211	7.83 %	\$2,700
Total Education/Ministry Program	\$97	\$1,536	19.95 %	\$7,700
Worship - Altar/Music				
Altar Supplies & Expense	\$0	\$1,320	50.78 %	\$2,600
Flower Expenses	\$341	\$3,211	57.34 %	\$5,600
Instrumentalist - Special Service	\$0	\$5,665	51.50 %	\$11,000
Music Supplies & Expense	\$951	\$3,799	72.16 %	\$5,265
Piano/Organ/Bell Maintenance	\$0	\$2,420	94.90 %	\$2,550
RSCM Program (Childrens Choir)	\$329	\$4,295	76.01 %	\$5,650
Total Worship - Altar/Music	\$1,621	\$20,710	63.40 %	\$32,665
Outreach/Diocesan Fair Share				
Diocesan Apportionment	\$8,674	\$69,393	66.67 %	\$104,090
Outreach - Grants	\$0	\$17,000	47.22 %	\$36,000
Outreach - Sure	\$750	\$6,000	66.67 %	\$9,000
Total Outreach/Diocesan Fair Share	\$9,424	\$92,393	61.97 %	\$149,090
Total Expenses	\$106,200	\$706,963	64.97 %	\$1,088,072
Net Total	(\$51,600)	\$53,985		\$0

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

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
Other Revenues		
Restrictions Released		
Rlsd for Youth Expense	\$0	\$372
Rlsd for Youth Mission Trips/Exp	\$4,300	\$4,300
Rlsd from Church Designated Funds	\$3,577	\$20,857
Rlsd from Discretionary Funds	\$1,600	\$6,546
Rlsd from Pre-Assessed Funds	\$0	\$71
Rlsd from Temporarily Restricted	\$1,087	\$5,358
Total Restrictions Released	<u>\$10,564</u>	<u>\$37,504</u>
Non Budgeted Income	\$0	\$1,712
Direct Expense	\$0	(\$372)
Total Other Revenues	<u>\$10,564</u>	<u>\$38,844</u>
Other Expenses		
Non Budgeted Program Expense		
Additional Maintenance Expense	\$70	\$1,768
Adult Programs	\$0	\$750
Altar & Worship Additions	\$1,261	\$1,853
Church Flags	\$182	\$349
Columbarium Expense	\$0	\$71
Miscellaneous Program Expense	\$350	\$1,254
Music - Sheet/Misc	\$0	\$28
Music - Special Service	\$0	\$4,095
Non-budgeted Compensation	\$0	\$800
Parish First Aid Expense	\$1,679	\$2,042
Staff Appreciation Expense	\$105	\$2,085
Staff Education/Dues & Expenses	\$624	\$7,404
Youth Event Expense	\$0	\$866
Youth Mission Trip Expense	\$4,300	\$4,300
Total Non Budgeted Program Expense	<u>\$8,571</u>	<u>\$27,666</u>
Current Capital Expense		
Equipment Additions	\$32	\$554
Furniture & Fixture Additions	\$321	\$938
Total Current Capital Expense	<u>\$353</u>	<u>\$1,492</u>
Outreach		
Grants & Transmittal Accounts		
Boniface Scholarship Expense	\$0	\$400
Church Outreach Grants	\$0	\$2,500
Seminarian Grants	\$0	\$200
Total Grants & Transmittal Accounts	<u>\$0</u>	<u>\$3,100</u>
Outreach Programs		
Discretionary Aid	\$1,000	\$4,696
Discretionary Outreach Projects	\$600	\$1,850
Family Promise Outreach Project	\$40	\$40
Total Outreach Programs	<u>\$1,640</u>	<u>\$6,586</u>
Total Outreach	<u>\$1,640</u>	<u>\$9,686</u>
Total Other Expenses	<u>\$10,564</u>	<u>\$38,844</u>
Net Total	<u>\$0</u>	<u>\$0</u>

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

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
Funds with Restrictions						
Building Funds						
Building Fund Donations (Donor)	\$5,299	\$0	\$0	\$0	\$19	\$5,280
Building Projects Approved	\$17,725	\$0	\$0	\$0	\$1,500	\$16,225
Campus Greening Projects	\$1,283	\$0	\$0	\$0	\$0	\$1,283
Columbarium Fund	\$31,509	\$0	\$0	\$0	\$0	\$31,509
Fathers Day Tool Fund (Donor)	\$3,198	\$0	\$0	\$0	\$70	\$3,128
Capital Reserve (Invested)						
Capital Reserve Principal (Donor)	\$31,698	\$0	\$0	\$0	\$0	\$31,698
Capital Reserve Principal (Vestry)	\$207,080	\$0	\$0	\$1,750	\$0	\$208,830
Capital Reserve Realized Int/Gain	\$409	\$197	\$157	\$0	\$0	\$449
Capital Reserve Unrealized Gain/Loss	\$25,346	(\$3,434)	\$0	\$0	\$0	\$21,912
Total Capital Reserve (Invested)	\$264,534	(\$3,238)	\$157	\$1,750	\$0	\$262,889
Total Building Funds	\$323,548	(\$3,238)	\$157	\$1,750	\$1,589	\$320,314
To Be Designated						
Current Year Bequest	\$173,316	\$162,716	\$0	\$0	\$0	\$336,033
Rector to Designate	\$503	\$0	\$0	\$0	\$0	\$503
Vestry to Designate	\$166,885	\$0	\$0	\$0	\$1,679	\$165,206
Total To Be Designated	\$340,705	\$162,716	\$0	\$0	\$1,679	\$501,741
Memorial Funds						
Memorials Designated (Donor)	\$5,740	\$0	\$0	\$0	\$334	\$5,407
Memorials Undesignated	\$20,550	\$0	\$0	\$0	\$1,384	\$19,166
Boniface Scholarship (Invested)						
Boniface Scholarship	\$21,405	\$0	\$0	\$0	\$0	\$21,405
Boniface Scholarship Interest	\$2,617	\$20	\$16	\$0	\$0	\$2,621
Scholarship Unrealized Gain/Loss	\$3,664	(\$357)	\$0	\$0	\$0	\$3,307
Total Boniface Scholarship (Invested)	\$27,685	(\$337)	\$16	\$0	\$0	\$27,332
Ditella Seminarian (Invested)						
Ditella Seminary Fund	\$2,000	\$0	\$0	\$0	\$0	\$2,000
DiTella Seminary Interest	\$193	\$2	\$2	\$0	\$0	\$194
Ditella Unrealized Gain/Loss	\$420	(\$34)	\$0	\$0	\$0	\$386
Total Ditella Seminarian (Invested)	\$2,613	(\$32)	\$2	\$0	\$0	\$2,580
Pancoast Seminarian (Invested)						
Betty C Pancoast Memorial	\$24,897	\$0	\$0	\$0	\$0	\$24,897
Pancoast Realized Interest/Gain	\$9,626	\$29	\$23	\$0	\$624	\$9,008
Pancoast Unrealized Gain/Loss	\$5,224	(\$505)	\$0	\$0	\$0	\$4,720
Total Pancoast Seminarian (Invested)	\$39,747	(\$476)	\$23	\$0	\$624	\$38,625
Total Memorial Funds	\$96,336	(\$844)	\$41	\$0	\$2,342	\$93,109

St Boniface Church
(3) Restricted Funds MTD Report
August 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	\$179,051	\$1,367	\$1,089	\$0	\$6,250	\$173,079
Endowment Unrealized Gain/Loss	\$226,715	(\$23,866)	\$0	\$0	\$0	\$202,849
Total Endowment Fund (Invested)	\$1,856,693	(\$22,499)	\$1,089	\$0	\$6,250	\$1,826,855
Healing Mission (Invested)						
Cushman Fund (Donor)	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Healing Mission Unrealized Gain/Los	\$1,553	(\$151)	\$0	\$0	\$0	\$1,402
Total Healing Mission (Invested)	\$11,553	(\$151)	\$0	\$0	\$0	\$11,402
Miscellaneous Restricted Funds						
Apportionment Accrual	\$51,599	\$0	\$0	\$0	\$0	\$51,599
Beach Parking Fund	\$39,650	\$0	\$0	\$0	\$455	\$39,195
Boniface Speakers Fund (Donor)	\$9,921	\$0	\$0	\$0	\$0	\$9,921
Counseling Center Outreach	\$1,685	\$0	\$0	\$0	\$0	\$1,685
Development of New Ministry	\$11,415	\$0	\$0	\$0	\$0	\$11,415
Discretionary Fund	\$20,443	\$520	\$0	\$0	\$1,600	\$19,363
Music Designated Funds (Donor)	\$1,666	\$0	\$0	\$0	\$0	\$1,666
Staff Appreciation Fund	\$9,749	\$0	\$0	\$0	\$0	\$9,749
Unrealized Gain/Loss - Unrestricted	\$73,267	(\$10,051)	\$0	\$0	\$0	\$63,216
Total Miscellaneous Restricted Funds	\$219,394	(\$9,531)	\$0	\$0	\$2,055	\$207,809
St Boniface Church Groups						
Altar Guild	\$59	\$0	\$0	\$0	\$59	\$0
Best (Enviromental)	\$1,539	\$12	\$0	\$0	\$0	\$1,550
Boniface Music Series	\$18,525	\$5,728	\$0	\$0	\$297	\$23,957
Family Promise Project (Donor)	\$2,513	\$0	\$0	\$0	\$40	\$2,473
Youth - Fundraisers	\$13,584	\$0	\$0	\$0	\$4,300	\$9,284
Youth Chorale	\$7,150	\$0	\$0	\$0	\$0	\$7,150
Youth Designated Projects	\$1,757	\$0	\$0	\$0	\$0	\$1,757
Total St Boniface Church Groups	\$45,127	\$5,740	\$0	\$0	\$4,696	\$46,171
Total Funds with Restrictions	\$2,893,355	\$132,193	\$1,286	\$1,750	\$18,611	\$3,007,401

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

Accounts

Assets	
Current Assets	
Checking Accounts	
Wells Fargo Checking	\$194,643
Total Checking Accounts	<u>\$194,643</u>
Cash on Hand	<u>\$350</u>
Total Current Assets	\$194,993
Contra Accounts (Credit Cards)	(\$2,917)
Receivables	\$1,660
Deferred and Prepaid Expenses	\$5,902
Investments	
BMO	<u>\$2,939,196</u>
Total Investments	\$2,939,196
Inventories	\$4,826
Fixed Assets	<u>\$1,000,728</u>
Total Assets	<u><u>\$4,144,388</u></u>
Liabilities, Fund Principal, & Restricted Funds	
Liabilities	
Accounts Payable	\$7,732
Payroll Liabilities	
Cafeteria Plan Accounts	(\$3,460)
Pension and Annuities Payable	\$808
Other Payroll Liabilities	(\$104)
Accrued Vacation/Sick Time	<u>\$39,185</u>
Total Payroll Liabilities	\$36,429
Deferred or Prepaid Income	
AR Prepaid	\$1,640
Prepaid Pledge	<u>\$5,000</u>
Total Deferred or Prepaid Income	\$6,640
Designated Outreach Offerings	
Episcopal Relief & Development *	\$750
Rise Against Hunger*	<u>\$250</u>
Total Designated Outreach Offerings	<u>\$1,000</u>
Total Liabilities	<u>\$51,801</u>
Fund Principal	
Property Fund	\$1,000,728
January 1 Balance	
Church Net Assets	
Church Net Assets	\$128,153
Future Year Prepaid Pledge Adjsmt	<u>(\$97,680)</u>
Total Church Net Assets	<u>\$30,473</u>
Total January 1 Balance	\$30,473
Excess Cash Received	<u>\$53,985</u>
Total Fund Principal and Excess Cash Received	\$1,085,186
Restricted Funds	
Total Temporary Restricted	\$2,798,986
Total Permanent Restricted	<u>\$208,415</u>
Total Restricted Funds	<u>\$3,007,401</u>
Total Liabilities, Fund Principal, & Restricted Funds	<u><u>\$4,144,388</u></u>