

St Boniface Church
(1) Analysis of Revenues & Expenses - Detail
Church
January 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	\$260	\$260	3.61 %	\$7,200
Christmas Offering	\$0	\$0	0.00 %	\$12,000
Easter Offering	\$0	\$0	0.00 %	\$9,500
Healing Mission Donations	\$40	\$40	2.00 %	\$2,000
Open Offering	\$1,958	\$1,958	10.56 %	\$18,540
Other Income	\$1,375	\$1,375	27.50 %	\$5,000
Thanksgiving Offering	\$0	\$0	0.00 %	\$1,000
Total Plate Offerings	\$3,633	\$3,633	6.58 %	\$55,240
Estimate of Giving Offerings				
Pledge	\$191,884	\$191,884	23.43 %	\$819,000
Recorded Donations				
Donor No Pledge	\$2,345	\$2,345	5.21 %	\$45,000
Prior Year (Paid this Year)	\$1,265	\$1,265	63.25 %	\$2,000
Total Recorded Donations	\$3,610	\$3,610	7.68 %	\$47,000
Total Estimate of Giving Offerings	\$195,494	\$195,494	22.57 %	\$866,000
From Diocese	\$0	\$0	0.00 %	\$5,000
Total Support Income	\$199,127	\$199,127	21.50 %	\$926,240
Interest/Gains & Losses				
CH Investment Interest/Dividend	\$366	\$366	7.32 %	\$5,000
CH Investment Realized Gain/Loss	\$1,716	\$1,716	34.32 %	\$5,000
HM Investment Income	\$54	\$54	21.76 %	\$250
Total Interest/Gains & Losses	\$2,137	\$2,137	20.85 %	\$10,250
Net Revenue Income				
Books & Pamphlets	(\$171)	(\$171)	0.00 %	\$0
Watercolor Group	\$0	\$0	0.00 %	\$200
Yoga Class	\$84	\$84	8.40 %	\$1,000
Envelope System	\$93	\$93	0.00 %	\$0
Facility Use	\$0	\$0	0.00 %	\$0
Fellowship Events	\$0	\$0	0.00 %	\$0
Wonderful Wednesday	\$257	\$257	17.14 %	\$1,500
Fish Frys	\$209	\$209	6.96 %	\$3,000
Coffee Hour Hospitality	\$0	\$0	0.00 %	\$0
Music Concert Events	\$0	\$0	0.00 %	\$3,750
Office Reimbursments	\$0	\$0	0.00 %	\$0
Discounts and Direct Expense	\$1	\$1	0.00 %	\$0
Total Net Revenue Income	\$473	\$473	5.01 %	\$9,450
Released From Restriction				
Prior Year Adjustment	\$0	\$0	0.00 %	\$27,582
Released from Beach Parking	\$7,500	\$7,500	100.00 %	\$7,500
Released from Endowment	\$0	\$0	0.00 %	\$75,000
Released from New Ministry Programs	\$0	\$0	0.00 %	\$13,800
Released from Vestry to Designate	\$39,250	\$39,250	100.00 %	\$39,250
Rlsd Operating to Capital Reserve	\$0	\$0	0.00 %	(\$21,000)
Total Released From Restriction	\$46,750	\$46,750	32.89 %	\$142,132
Total Income	\$248,487	\$248,487	22.84 %	\$1,088,072

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

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	% of Annual Budget Used (This Year)	Annual Budget (This Year)
Expenses				
Personnel				
Clergy Compensation	\$12,873	\$12,873	7.35 %	\$175,048
Child & Youth Department				
Child Care Salaries	\$198	\$198	5.49 %	\$3,600
Total Child & Youth Department	<u>\$198</u>	<u>\$198</u>	5.49 %	<u>\$3,600</u>
Building Department				
Building and Sexton Salaries	\$4,618	\$4,618	8.11 %	\$56,971
Total Building Department	<u>\$4,618</u>	<u>\$4,618</u>	8.11 %	<u>\$56,971</u>
Music Department				
Music Staff Salaries	\$5,350	\$5,350	6.82 %	\$78,440
Music Subs - Contracted	\$100	\$100	2.47 %	\$4,050
Section Leader Choir Salaries	\$1,700	\$1,700	6.04 %	\$28,160
Total Music Department	<u>\$7,150</u>	<u>\$7,150</u>	6.46 %	<u>\$110,650</u>
Office Staff Department				
Office Staff Salaries	\$9,595	\$9,595	7.35 %	\$130,528
Total Office Staff Department	<u>\$9,595</u>	<u>\$9,595</u>	7.35 %	<u>\$130,528</u>
Employee Cost & Benefits				
Clergy Continuing Ed	\$0	\$0	0.00 %	\$2,000
Clergy Insurance expense	\$1,614	\$1,614	7.96 %	\$20,278
Clergy Pension expense	\$2,317	\$2,317	7.35 %	\$31,509
Lay Employee Continuing Ed	\$49	\$49	3.88 %	\$1,275
Lay Employee Insurance expense	\$4,402	\$4,402	8.19 %	\$53,778
Lay Employee Pension expense	\$1,766	\$1,766	7.68 %	\$23,000
Payroll Taxes expense	\$1,570	\$1,570	6.87 %	\$22,830
Staff Dependent Care Plan	\$800	\$800	6.15 %	\$13,000
Staff Travel Reimbursement	\$49	\$49	1.64 %	\$3,000
Workers Compensation	\$0	\$0	0.00 %	\$8,000
Total Employee Cost & Benefits	<u>\$12,567</u>	<u>\$12,567</u>	7.03 %	<u>\$178,670</u>
Total Personnel	<u>\$47,001</u>	<u>\$47,001</u>	7.17 %	<u>\$655,467</u>
Administration/Communications				
Advertising/Web expense	\$145	\$145	4.83 %	\$3,000
Audit expense	\$0	\$0	0.00 %	\$5,000
Clergy Professional Expense	\$116	\$116	5.78 %	\$2,000
Computer Network - Hardware	\$540	\$540	20.02 %	\$2,700
Computer Software Expense	\$1,938	\$1,938	20.40 %	\$9,500
Consultant	\$0	\$0	0.00 %	\$10,000
Convention Expense	\$0	\$0	0.00 %	\$300
HM Operating expenses	\$0	\$0	0.00 %	\$200
Misconduct Prevention/Screening	\$29	\$29	9.67 %	\$300
Office Machine expense	\$0	\$0	0.00 %	\$2,000
Pledge Envelope expense	\$199	\$199	13.29 %	\$1,500
Postage expense	\$1,053	\$1,053	35.09 %	\$3,000
Publications and Office expense	\$1,336	\$1,336	12.73 %	\$10,500
Service Charge & Credit Card Fees	\$338	\$338	5.19 %	\$6,500
Telephone expense	\$639	\$639	7.98 %	\$8,000
Video Streaming	\$100	\$100	8.33 %	\$1,200
Total Administration/Communications	<u>\$6,433</u>	<u>\$6,433</u>	9.79 %	<u>\$65,700</u>

St Boniface Church
(1) Analysis of Revenues & Expenses - Detail
Church
January 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	\$240	\$240	24.00 %	\$1,000
Building Operations expense	\$2,765	\$2,765	7.47 %	\$37,000
Electricity expense	\$1,495	\$1,495	4.98 %	\$30,000
Grounds Upkeep expense	\$925	\$925	4.62 %	\$20,000
HM Electrical Expense	\$38	\$38	3.79 %	\$1,000
HM Maintenance Exp	\$0	\$0	0.00 %	\$450
Moved to Direct Rental Expense	(\$2,944)	(\$2,944)	0.00 %	(\$17,500)
Non-Ad Valorem Assessment	\$0	\$0	0.00 %	\$11,000
Property and Liability Insurance	\$5,666	\$5,666	8.09 %	\$70,000
Water and Sewer expense	\$203	\$203	6.78 %	\$3,000
Total Building and Property	\$8,388	\$8,388	5.38 %	\$155,950
Development/Fellowship				
65th Celebration Event	\$2,517	\$2,517	33.56 %	\$7,500
Hospitality	\$411	\$411	20.54 %	\$2,000
Parish Development	\$348	\$348	3.48 %	\$10,000
Parish Fellowship Events	\$0	\$0	0.00 %	\$2,000
Total Development/Fellowship	\$3,276	\$3,276	15.24 %	\$21,500
Education/Ministry Program				
Adult Programs	\$152	\$152	19.00 %	\$800
Center for Spirituality	\$0	\$0	0.00 %	\$2,500
Church School Program	\$23	\$23	2.28 %	\$1,000
HM Volunteer Education	\$0	\$0	0.00 %	\$200
Pastoral Care expense	\$434	\$434	86.80 %	\$500
Youth and Young Adults	\$49	\$49	1.80 %	\$2,700
Total Education/Ministry Program	\$657	\$657	8.54 %	\$7,700
Worship - Altar/Music				
Altar Supplies & Expense	\$299	\$299	11.49 %	\$2,600
Flower Expenses	\$252	\$252	4.50 %	\$5,600
Instrumentalist - Special Service	\$0	\$0	0.00 %	\$11,000
Music Supplies & Expense	\$491	\$491	9.33 %	\$5,265
Piano/Organ/Bell Maintenance	\$740	\$740	29.02 %	\$2,550
RSCM Program (Childrens Choir)	\$0	\$0	0.00 %	\$5,650
Total Worship - Altar/Music	\$1,782	\$1,782	5.45 %	\$32,665
Outreach/Diocesean Fair Share	\$8,674	\$8,674	5.82 %	\$149,090
Total Expenses	\$76,211	\$76,211	7.00 %	\$1,088,072
Net Total	\$172,276	\$172,276		\$0

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

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
Other Revenues		
Restrictions Released		
Rlsd from Church Designated Funds	\$1,176	\$1,176
Rlsd from Discretionary Funds	\$391	\$391
Rlsd from Temporarily Restricted	\$200	\$200
Total Restrictions Released	<u>\$1,767</u>	<u>\$1,767</u>
Non Budgeted Income	<u>\$400</u>	<u>\$400</u>
Total Other Revenues	<u><u>\$2,167</u></u>	<u><u>\$2,167</u></u>
Other Expenses		
Non Budgeted Program Expense		
Adult Programs	\$750	\$750
Non-budgeted Compensation	\$200	\$200
Staff Appreciation Expense	\$425	\$425
Total Non Budgeted Program Expense	<u>\$1,376</u>	<u>\$1,376</u>
Outreach		
Grants & Transmittal Accounts		
Seminarian Grants	\$200	\$200
Total Grants & Transmittal Accounts	<u>\$200</u>	<u>\$200</u>
Outreach Programs		
Discretionary Aid	\$391	\$391
Total Outreach Programs	<u>\$391</u>	<u>\$391</u>
Total Outreach	<u>\$591</u>	<u>\$591</u>
Total Other Expenses	<u><u>\$1,967</u></u>	<u><u>\$1,967</u></u>
Net Total	\$200	\$200

St Boniface Church
(3) Restricted Funds YTD Report
January 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	\$5,198	\$0	\$0	\$0	\$0	\$5,198
Campus Greening Projects	\$3,487	\$0	\$0	\$0	\$0	\$3,487
Columbarium Fund	\$30,080	\$1,500	\$0	\$0	\$0	\$31,580
Fathers Day Tool Fund (Donor)	\$2,813	\$0	\$0	\$0	\$0	\$2,813
Capital Reserve (Invested)						
Capital Reserve Principal (Donor)	\$31,698	\$0	\$0	\$0	\$0	\$31,698
Capital Reserve Principal (Vestry)	\$82,182	\$0	\$0	\$0	\$0	\$82,182
Capital Reserve Realized Int/Gain	\$2,235	\$707	\$76	\$0	\$0	\$2,866
Capital Reserve Rebate/Pre-Assessed	\$6,208	\$0	\$0	\$0	\$0	\$6,208
Capital Reserve Unrealized GainLoss	\$3,989	\$6,579	\$0	\$0	\$0	\$10,569
Total Capital Reserve (Invested)	\$126,313	\$7,287	\$76	\$0	\$0	\$133,523
Total Building Funds	\$173,040	\$8,787	\$76	\$0	\$0	\$181,750
To Be Designated						
Current Year Bequest	\$535,227	(\$103)	\$0	\$0	\$0	\$535,125
Rector to Designate	\$1,503	\$0	\$0	\$0	\$0	\$1,503
Vestry to Designate	\$76,467	\$0	\$0	\$0	\$39,250	\$37,217
Total To Be Designated	\$613,197	(\$103)	\$0	\$0	\$39,250	\$573,845
Memorial Funds						
Memorials Designated (Donor)	\$6,550	\$0	\$0	\$0	\$0	\$6,550
Memorials Undesignated	\$18,597	\$715	\$0	\$0	\$0	\$19,312
Boniface Scholarship (Invested)						
Boniface Scholarship	\$21,305	\$0	\$0	\$0	\$0	\$21,305
Boniface Scholarship Interest	\$2,610	\$146	\$16	\$0	\$0	\$2,740
Scholarship Unrealized Gain/Loss	\$822	\$1,355	\$0	\$0	\$0	\$2,177
Total Boniface Scholarship (Invested)	\$24,736	\$1,501	\$16	\$0	\$0	\$26,221
Ditella Seminarian (Invested)						
Ditella Seminary Fund	\$2,000	\$0	\$0	\$0	\$0	\$2,000
DiTella Seminary Interest	\$865	\$17	\$2	\$0	\$200	\$681
Ditella Unrealized Gain/Loss	\$105	\$163	\$0	\$0	\$0	\$268
Total Ditella Seminarian (Invested)	\$2,970	\$180	\$2	\$0	\$200	\$2,949
Pancoast Seminarian (Invested)						
Betty C Pancoast Memorial	\$24,897	\$0	\$0	\$0	\$0	\$24,897
Pancoast Realized Interest/Gain	\$9,048	\$207	\$22	\$0	\$0	\$9,232
Pancoast Unrealized Gain/Loss	\$1,166	\$1,923	\$0	\$0	\$0	\$3,090
Total Pancoast Seminarian (Invested)	\$35,111	\$2,130	\$22	\$0	\$0	\$37,219
Total Memorial Funds	\$87,964	\$4,526	\$40	\$0	\$200	\$92,251

St Boniface Church
(3) Restricted Funds YTD Report
January 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)	\$1,019,148	\$0	\$0	\$0	\$0	\$1,019,148
Endowment Realized Int/Gain	\$196,710	\$8,422	\$910	\$0	\$0	\$204,223
Endowment Unrealized Gain/Loss	\$47,502	\$78,340	\$0	\$0	\$0	\$125,842
Total Endowment Fund (Invested)	<u>\$1,430,077</u>	<u>\$86,762</u>	<u>\$910</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,515,929</u>
Healing Mission (Invested)						
Cushman Fund (Donor)	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Healing Mission Unrealized Gain/Los	\$356	\$567	\$0	\$0	\$0	\$923
Total Healing Mission (Invested)	<u>\$10,356</u>	<u>\$567</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,923</u>
Miscellaneous Restricted Funds						
Apportionment Accrual	\$51,599	\$0	\$0	\$0	\$0	\$51,599
Beach Parking Fund	\$35,880	\$657	\$0	\$0	\$8,676	\$27,861
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	\$13,757	\$3,610	\$0	\$0	\$391	\$16,976
Music Designated Funds (Donor)	\$1,420	\$0	\$0	\$0	\$0	\$1,420
Staff Appreciation Fund	\$6,734	\$2,000	\$0	\$0	\$0	\$8,734
Unrealized Gain/Loss - Unrestricted	\$13,147	\$21,713	\$0	\$0	\$0	\$34,860
Total Miscellaneous Restricted Funds	<u>\$152,234</u>	<u>\$27,980</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,067</u>	<u>\$171,147</u>
St Boniface Church Groups						
Altar Guild	\$59	\$0	\$0	\$0	\$0	\$59
Best (Enviromental)	\$2,003	\$22	\$0	\$0	\$0	\$2,025
Boniface Music Series	\$26,118	\$2,025	\$0	\$0	\$2,078	\$26,065
Family Promise Project (Donor)	\$2,463	\$0	\$0	\$0	\$0	\$2,463
Youth - Fundraisers	\$8,566	\$0	\$0	\$0	\$0	\$8,566
Youth Chorale	\$2,058	\$125	\$0	\$0	\$0	\$2,183
Youth Designated Projects	\$1,757	\$0	\$0	\$0	\$0	\$1,757
Total St Boniface Church Groups	<u>\$43,025</u>	<u>\$2,172</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,078</u>	<u>\$43,118</u>
Total Funds with Restrictions	<u><u>\$2,509,893</u></u>	<u><u>\$130,691</u></u>	<u><u>\$1,026</u></u>	<u><u>\$0</u></u>	<u><u>\$50,595</u></u>	<u><u>\$2,588,963</u></u>

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

Accounts

Assets	
Current Assets	
Checking Accounts	
Wells Fargo Checking	\$236,167
Total Checking Accounts	<u>\$236,167</u>
Cash on Hand	<u>\$443</u>
Total Current Assets	\$236,610
Contra Accounts (Credit Cards)	(\$3,729)
Receivables	\$219
Deferred and Prepaid Expenses	\$15,429
Investments	
BMO	<u>\$2,590,970</u>
Total Investments	\$2,590,970
Inventories	\$4,826
Fixed Assets	<u>\$978,759</u>
Total Assets	<u><u>\$3,823,084</u></u>
Liabilities, Fund Principal, & Restricted Funds	
Liabilities	
Accounts Payable	\$24,572
Payroll Liabilities	
Cafeteria Plan Accounts	(\$14,322)
Pension and Annuities Payable	(\$120)
Other Payroll Liabilities	(\$153)
Accrued Vacation/Sick Time	<u>\$39,185</u>
Total Payroll Liabilities	\$24,590
Deferred or Prepaid Income	
AR Prepaid	\$300
Prepaid Pledge	<u>\$5,000</u>
Total Deferred or Prepaid Income	\$5,300
Designated Outreach Offerings	
Designated - Other Organizations *	\$2,524
Habitat for Humanity *	<u>\$425</u>
Total Designated Outreach Offerings	<u>\$2,949</u>
Total Liabilities	\$57,410
Fund Principal	
Property Fund	\$972,261
January 1 Balance	
Church Net Assets	
Church Net Assets	\$128,153
Future Year Prepaid Pledge Adjsmt	<u>(\$96,180)</u>
Total Church Net Assets	<u>\$31,973</u>
Total January 1 Balance	\$31,973
Excess Cash Received	<u>\$172,476</u>
Total Fund Principal and Excess Cash Received	\$1,176,710
Restricted Funds	
Total Temporary Restricted	\$2,380,548
Total Permanent Restricted	<u>\$208,415</u>
Total Restricted Funds	<u>\$2,588,963</u>
Total Liabilities, Fund Principal, & Restricted Funds	<u><u>\$3,823,084</u></u>