

**EMMANUEL CHURCH
INCOME & EXPENSE STATEMENT
OCTOBER 2018**

OPERATING - INCOME & EXPENSE

	<u>OCT. 2018</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>
INCOME			
Pledges & Contributions	\$ 67,404.72	\$ 681,577.33	\$ 854,120.62
Rental Income	\$ 2,500.00	\$ 5,150.00	\$ 8,000.00
Other Income	\$ 10,148.92	\$ 36,489.28	\$ 52,300.00
TOTAL INCOME	\$ 80,053.64	\$ 723,216.61	\$ 914,420.62
EXPENSES			
Salaries & Wages	\$ 28,767.65	\$ 305,910.18	\$ 375,964.85
Employee Benefits	\$ 9,104.40	\$ 115,209.98	\$ 142,065.43
Matching FICA	\$ 2,266.71	\$ 23,924.11	\$ 29,522.03
Beyond the Parish	\$ 8,332.10	\$ 95,379.45	\$ 122,277.00
Parish Programs	\$ 6,319.00	\$ 52,220.51	\$ 76,270.00
Operating Expenses	\$ 29,717.11	\$ 189,499.66	\$ 212,650.00
Other Expenses	\$ 6,913.97	\$ 15,284.04	\$ 14,425.00
TOTAL EXPENSES	\$ 91,420.94	\$ 797,427.93	\$ 973,174.31
NET Income/(Loss)	\$ (11,367.30)	\$ (74,211.32)	\$ (58,753.69)

ENDOWMENT FUNDS - OPERATING INCOME

Endowment Williams Rhodes Music	\$ 733.48	\$ 2,955.19	\$ 2,955.19
Endowment Dearing Fund	\$ 3,154.14	\$ 12,697.99	\$ 12,697.99
NET Income/(Loss)	\$ 3,887.62	\$ 15,653.18	\$ 15,653.18

Unrealized Pledges	\$ -	\$ -	\$ -
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TOTAL NET INCOME/(LOSS)	\$ (7,479.68)	\$ (58,558.14)	\$ (43,100.51)
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IN/OUT - INCOME & EXPENSE

	<u>YTD INCOME</u>	<u>YTD EXPENSE</u>	<u>YTD BALANCE</u>
Capital Fund Drive Income/Expense	\$ 103,678.33	\$ 103,678.33	\$ -

CASH ON HAND - Synovus Accounts

Construction Account		<u>\$ 14,607.65</u>
Operating Funds	\$ (58,558.14)	
Restricted Funds	\$ 629,372.78	
2018 Prepaid Pledges	\$ 13,245.22	
2019 Prepaid Pledges	\$ 4,000.00	
Operating Surplus Funds	\$ 296,825.80	<u>\$ 884,885.66</u>
Thrift House Surplus Funds	\$ 7,000.00	
Thrift House Funds	\$ 13,815.65	
Thrift House Sales Tax Held	\$ 592.70	<u>\$ 21,408.35</u>
Operating Account Total		<u>\$ 906,294.01</u>

**EMMANUEL CHURCH
ENDOWMENT FUNDS INCOME
10/31/2018**

FUND NAME	FUND USE	1ST QTR 2018 INCOME	2ND QTR 2018 INCOME	3RD QTR 2018 INCOME	4TH QTR 2018 INCOME	TOTAL INCOME
General Fund Income	Major Maintenance goes into 900020	\$ 7,368.00	\$ 7,293.00	\$ 7,293.00	\$ 7,293.00	\$ 29,247.00
Williams/Rhodes Building Fund	Funds accumulate in 900028 (25% of earnings)	\$ 7,547.50	\$ 7,334.75	\$ 7,334.75	\$ 7,334.75	\$ 29,551.75
Williams/Rhodes Outreach	Outreach Grants goes into 900021 (70% of earnings)	\$ 21,133.00	\$ 20,537.30	\$ 20,537.30	\$ 20,537.30	\$ 82,744.90
Williams/Rhodes Discretionary	Goes into 900022 then Check written out to Clergy Discretionary (2 1/2% of earnings)	\$ 754.75	\$ 733.47	\$ 733.47	\$ 733.47	\$ 2,955.16
Williams/Rhodes Music	Funds used in Operating Budget (2 1/2% of earnings)	\$ 754.75	\$ 733.48	\$ 733.48	\$ 733.48	\$ 2,955.19
Joelson Fund	Funds accumulate in 900029	\$ 1,405.35	\$ 1,369.98	\$ 1,369.98	\$ 1,369.98	\$ 5,515.29
Jennie Smith/Sabbatical	Accumulates in 900023 for Parish Support during Rector's Sabbatical	\$ 82.36	\$ 80.29	\$ 80.29	\$ 80.29	\$ 323.23
Sexton Fund/Choir	Music Program goes into 900700	\$ 2,717.88	\$ 2,649.48	\$ 2,649.48	\$ 2,649.48	\$ 10,666.32
Altar Guild Trust Income	Altar Guild goes into 900920	\$ 231.39	\$ 225.57	\$ 225.57	\$ 225.57	\$ 908.10
E Long/Rector Discretionary	Goes into 900024 then Check written out to Clergy Discretionary	\$ 6.54	\$ 6.37	\$ 6.37	\$ 6.37	\$ 25.65
Vonderlieth-McLeroy Maint	Accumulates in 900025 for Sunday School Room Maintenance	\$ 176.49	\$ 172.04	\$ 172.04	\$ 172.04	\$ 692.61
Rhodes Trust/Ed of a Priest	Accumulates in 900026 for Scholarships for Seminarians	\$ 814.45	\$ 793.95	\$ 793.95	\$ 793.95	\$ 3,196.30
Leighton Ballew Fund	Funds accumulate in 900030	\$ 2,698.27	\$ 2,630.36	\$ 2,630.36	\$ 2,630.36	\$ 10,589.35
Mildred Dearing Fund	Funds used in Operating Budget	\$ 3,235.57	\$ 3,154.14	\$ 3,154.14	\$ 3,154.14	\$ 12,697.99
Bloomfield Fund/Children	Accumulates in 900027 for assistance in the medical needs of the children of Athens Clarke County	\$ 1,704.70	\$ 1,661.82	\$ 1,661.82	\$ 1,661.82	\$ 6,690.16
	TOTALS	\$ 50,631.00	\$ 49,376.00	\$ 49,376.00	\$ 49,376.00	\$ 198,759.00

CAPITAL CAMPAIGN SUMMARY									
Phase 2 - Sanctuary									
Phase 2 - Total Pledges \$1,387,074.00 as of 6/7/16									
October, 2018									
Funds Received						Construction	Construction	Construction	
Month	Gifts	Non Pledge	Grants	Endowment	Building Pledge 2	Total	Loan Draws	Loan Draws Fees	Loan Interest
***Beginning balance from Phase 1						\$ 170,359.08			
2015 Totals	\$ 255,025.00	\$ 14,100.00	\$ -	\$ -	\$ 226,732.59	\$ 495,857.59	\$ -	\$ -	\$ -
2016 Totals	\$ 27,239.15	\$ 14,508.16	\$ -	\$ 1,000,000.00	\$ 478,788.12	\$ 1,520,535.43	\$ 585,000.00	\$ 2,925.00	\$ 11,169.67
2017 Totals	\$ 1,683.00	\$ -	\$ -	\$ -	\$ 337,030.92	\$ 338,713.92	\$ 5,000.00	\$ 725.00	\$ 21,964.50
January, 2018	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00	\$ 15,984.00	\$ (135,000.00)		
February, 2018	\$ -	\$ -	\$ -	\$ -	\$ 6,084.00	\$ 6,084.00			\$ 5,439.47
March, 2018	\$ -	\$ -	\$ -	\$ -	\$ 4,113.00	\$ 4,113.00	\$ (30,000.00)		
April, 2018	\$ -	\$ -	\$ -	\$ -	\$ 6,650.00	\$ 6,650.00			
May, 2018	\$ -	\$ -	\$ -	\$ -	\$ 5,245.50	\$ 5,245.50	\$ (5,000.00)		\$ 4,398.51
June, 2018	\$ -	\$ -	\$ -	\$ -	\$ 4,471.50	\$ 4,471.50	\$ (8,000.00)		
July, 2018	\$ -	\$ -	\$ -	\$ -	\$ 6,218.50	\$ 6,218.50			
August, 2018	\$ 50.00	\$ -	\$ -	\$ -	\$ 10,961.50	\$ 11,011.50			\$ 4,603.73
September, 2018	\$ -	\$ -	\$ -	\$ -	\$ 39,446.83	\$ 39,446.83	\$ (12,000.00)		
October, 2018	\$ 50.00	\$ -	\$ -	\$ -	\$ 4,403.50	\$ 4,453.50	\$ (40,000.00)		
November, 2018									
December, 2018									
2018 Totals	\$ 100.00	\$ -	\$ -	\$ -	\$ 103,578.33	\$ 103,678.33	\$ (230,000.00)	\$ -	\$ 14,441.71
Grand Total	\$ 283,947.15	\$ 28,608.16	\$ -	\$ 1,000,000.00	\$ 1,146,129.96	\$ 2,629,144.35	\$ 360,000.00	\$ 3,650.00	\$ 33,134.17
Total 2015 Expenses						\$ 99,717.84			
Total 2016 Expenses						\$ 2,510,011.37			
Total 2017 Expenses						\$ 350,365.78			
Synovus						\$ 5,439.47	construction loan interest thru 2/17/2018		
Synovus						\$ 4,398.51	construction loan interest thru 5/17/2018		
Synovus						\$ 4,603.73	construction loan interest thru 8/17/2018		
Total 2018 Expenses						\$ 14,441.71			
BUILDING FUND BALANCE						\$ 14,607.65			
***Beginning Balance from Phase 1 calculations									
2015 income		\$ 495,857.59							
2015 expenses		\$ (99,717.84)							
		\$ 396,139.75							
2015 ending bank balance		\$ 566,498.83							
		\$ (396,139.75)							
Beginning Balance from Phase 1		\$ 170,359.08							

**EMMANUEL CHURCH
INCOME & EXPENSE STATEMENT COMPARISON**

OCTOBER, 2017

OPERATING - INCOME & EXPENSE

	<u>OCT. 2017</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>
INCOME			
Pledges & Contributions	\$ 74,059.07	\$ 716,362.90	\$ 875,440.00
Rental Income	\$ -	\$ 950.00	\$ 8,000.00
Other Income	\$ 3,897.47	\$ 42,019.42	\$ 65,650.00
TOTAL INCOME	\$ 77,956.54	\$ 759,332.32	\$ 949,090.00
EXPENSES			
Salaries & Wages	\$ 23,025.36	\$ 281,213.66	\$ 356,888.45
Employee Benefits	\$ 9,351.77	\$ 115,238.50	\$ 149,290.96
Matching FICA	\$ 1,831.42	\$ 22,124.40	\$ 28,110.41
Beyond the Parish	\$ 8,413.30	\$ 101,885.84	\$ 119,317.00
Parish Programs	\$ 5,832.22	\$ 61,916.43	\$ 70,850.00
Operating Expenses	\$ 11,816.98	\$ 172,236.69	\$ 214,040.00
Other Expenses	\$ 2,463.13	\$ 16,673.11	\$ 15,275.00
TOTAL EXPENSES	\$ 62,734.18	\$ 771,288.63	\$ 953,771.82
NET Income/(Loss)	\$ 15,222.36	\$ (11,956.31)	\$ (4,681.82)

ENDOWMENT FUNDS - OPERATING INCOME

Endowment Williams Rhodes Music	\$ 754.75	\$ 3,153.02	\$ 3,153.02
Endowment Dearing Fund	\$ 3,235.57	\$ 12,562.37	\$ 12,562.37
NET Income/(Loss)	\$ 3,990.32	\$ 15,715.39	\$ 15,715.39
Unrealized Pledges	\$ -	\$ -	\$ 6,538.90
TOTAL NET INCOME/(LOSS)	\$ 19,212.68	\$ 3,759.08	\$ 4,494.67

IN/OUT - INCOME & EXPENSE	YTD INCOME	YTD EXPENSE	YTD BALANCE
Capital Fund Drive Income/Expense	\$ 166,082.71	\$ 166,082.71	\$ -

CASH ON HAND - Athens First Bank & Trust Accounts

Construction Account		<u>\$ 23,672.65</u>
Operating Funds	\$ 3,759.08	
Restricted Funds	\$ 511,408.41	
2017 Prepaid Pledges	\$ 7,549.44	
2018 Prepaid Pledges	\$ 5,300.00	
Operating Surplus Funds	\$ 552,271.97	\$ 1,080,288.90
Thrift House Surplus Funds	\$ 3,723.30	
Thrift House Funds	\$ 7,079.62	
Thrift House Sales Tax Held	\$ 449.43	\$ 11,252.35
Operating Account Total		<u>\$ 1,091,541.25</u>

OCTOBER, 2018

OPERATING - INCOME & EXPENSE

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INCOME			
Pledges & Contributions	\$ 67,404.72	\$ 681,577.33	\$ 854,120.62
Rental Income	\$ 2,500.00	\$ 5,150.00	\$ 8,000.00
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Operating Account Total		<u>\$ 906,294.01</u>

EMMANUEL EPISCOPAL CHURCH
Budget Analysis of Revenues & Expenses
Department: EMMANUEL CHURCH
January to October 2018

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
Revenues						
PLEDGES & CONTRIBUTIONS						
401000 - Pledges	\$72,578.83	\$58,147.55	\$585,534.33	\$581,475.50	\$697,770.62	\$112,236.29
401100 - Plate	\$1,529.00	\$2,083.33	\$12,190.95	\$20,833.30	\$25,000.00	\$12,809.05
401125 - Recordable Contributions	\$5,400.00	\$10,416.67	\$74,178.00	\$104,166.70	\$125,000.00	\$50,822.00
401200 - Christmas Offering	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
401250 - Good Friday Offering	\$0.00	\$0.00	\$326.04	\$300.00	\$300.00	(\$26.04)
401300 - Easter Offering	\$0.00	\$0.00	\$2,560.18	\$2,000.00	\$2,000.00	(\$560.18)
401310 - Thanksgiving Offering	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
401400 - Miscellaneous Income	(\$12,103.11)	\$20.83	\$392.83	\$208.30	\$250.00	(\$142.83)
401900 - 2017 Pledges Recorded 2018	\$0.00	\$0.00	\$6,395.00	\$1,000.00	\$1,000.00	(\$5,395.00)
Total PLEDGES & CONTRIBUTIONS	\$67,404.72	\$70,668.38	\$681,577.33	\$709,983.80	\$854,120.62	\$172,543.29
RENTALS						
410600 - Parking Lot Rental	\$2,500.00	\$666.67	\$5,150.00	\$6,666.70	\$8,000.00	\$2,850.00
Total RENTALS	\$2,500.00	\$666.67	\$5,150.00	\$6,666.70	\$8,000.00	\$2,850.00
OPERATING ENDOWMENT FUNDS						
451225 - Williams Rhodes Music	\$733.48	\$733.48	\$2,955.19	\$2,955.19	\$2,955.19	\$0.00
451250 - Mildred Dearing Fund	\$3,154.14	\$3,154.14	\$12,697.99	\$12,697.99	\$12,697.99	\$0.00
Total OPERATING ENDOWMENT FUNDS	\$3,887.62	\$3,887.62	\$15,653.18	\$15,653.18	\$15,653.18	\$0.00
OTHER INCOME						
490100 - Interest	\$123.92	\$83.33	\$1,593.28	\$833.30	\$1,000.00	(\$593.28)
490250 - Columbarium	\$0.00	\$625.00	\$3,500.00	\$6,250.00	\$7,500.00	\$4,000.00
490300 - Designated Gifts	\$2,000.00	\$0.00	\$4,650.00	\$0.00	\$0.00	(\$4,650.00)
490320 - EEDS Contribution	\$750.00	\$750.00	\$7,500.00	\$7,500.00	\$9,000.00	\$1,500.00
490325 - EEDS Financial Services	\$400.00	\$400.00	\$4,000.00	\$4,000.00	\$4,800.00	\$800.00
490650 - Flower Guild Income	\$400.00	\$500.00	\$4,621.00	\$5,000.00	\$6,000.00	\$1,379.00
490750 - Wedding Income	\$0.00	\$500.00	\$1,550.00	\$5,000.00	\$6,000.00	\$4,450.00
Fund Raising Events						
490502 - Fundraising	\$6,475.00	\$18,000.00	\$9,075.00	\$18,000.00	\$18,000.00	\$8,925.00
Total Fund Raising Events	\$6,475.00	\$18,000.00	\$9,075.00	\$18,000.00	\$18,000.00	\$8,925.00
Total OTHER INCOME	\$10,148.92	\$20,858.33	\$36,489.28	\$46,583.30	\$52,300.00	\$15,810.72
Total Revenues	\$83,941.26	\$96,081.00	\$738,869.79	\$778,886.98	\$930,073.80	\$191,204.01
Expenses						
SALARIES & WAGES						
501100 - Rector's Salary & Housing	\$10,197.10	\$10,197.10	\$101,971.00	\$101,971.00	\$122,365.25	\$20,394.25
502100 - Assoc Rector Youth Ministri	\$6,250.00	\$5,416.67	\$55,000.00	\$54,166.70	\$65,000.00	\$10,000.00
506100 - Parish Administrator	\$4,771.25	\$4,135.10	\$42,487.00	\$41,351.00	\$49,621.17	\$7,134.17
507100 - Director of Catechesis	\$1,087.80	\$942.66	\$9,572.64	\$9,426.60	\$11,311.88	\$1,739.24
508100 - Sexton I Wages	\$0.00	\$2,434.89	\$16,814.86	\$24,348.90	\$29,218.65	\$12,403.79
510100 - Choir Director	\$2,264.15	\$1,962.24	\$19,924.52	\$19,622.40	\$23,546.93	\$3,622.41
511100 - Organist	\$0.00	\$1,962.24	\$18,566.03	\$19,622.40	\$23,546.93	\$4,980.90
515100 - Part-Time Help	\$0.00	\$483.33	\$4,445.00	\$4,833.30	\$5,800.00	\$1,355.00
515150 - Supply Clergy	\$0.00	\$33.33	\$1,478.25	\$333.30	\$400.00	(\$1,078.25)
515200 - Nursery Worker Wages	\$596.00	\$641.67	\$3,959.00	\$6,416.70	\$7,700.00	\$3,741.00
515400 - Director of Finance	\$3,601.35	\$3,121.17	\$31,691.88	\$31,211.70	\$37,454.04	\$5,762.16
Total SALARIES & WAGES	\$28,767.65	\$31,330.40	\$305,910.18	\$313,304.00	\$375,964.85	\$70,054.67
EMPLOYEE BENEFITS						
501200 - Rector's Travel	\$350.00	\$350.00	\$3,500.00	\$3,500.00	\$4,200.00	\$700.00
501300 - Rector's Pension Fund	\$1,975.89	\$1,975.89	\$19,758.90	\$19,758.90	\$23,710.71	\$3,951.81
501400 - Rectors Medical Insurance	\$1,767.00	\$1,767.00	\$17,670.00	\$17,670.00	\$21,204.00	\$3,534.00
501500 - Rector's Dental Insurance	\$142.00	\$142.00	\$1,420.00	\$1,420.00	\$1,704.00	\$284.00
501600 - Rector's Continuing Educa	\$0.00	\$166.67	\$125.00	\$1,666.70	\$2,000.00	\$1,875.00
501700 - Rector Group Life Insuran	\$27.50	\$27.50	\$275.00	\$275.00	\$330.00	\$55.00
502200 - Assoc Rector Travel	\$144.25	\$125.00	\$1,269.40	\$1,250.00	\$1,500.00	\$230.60
502300 - Assoc Rector Pension	\$1,049.59	\$1,049.59	\$11,534.44	\$10,495.90	\$12,595.05	\$1,060.61
502400 - Assoc Rector Med Ins	\$862.00	\$795.00	\$8,620.00	\$7,950.00	\$9,540.00	\$920.00
502500 - Assoc Rector Dental	\$70.00	\$70.00	\$700.00	\$700.00	\$840.00	\$140.00
502600 - Assoc Rector Cont.Ed	\$325.00	\$83.33	\$826.90	\$833.30	\$1,000.00	\$173.10
502700 - Assoc Rector Life	\$27.50	\$27.50	\$275.00	\$275.00	\$330.00	\$55.00

EMMANUEL EPISCOPAL CHURCH
Budget Analysis of Revenues & Expenses
Department: EMMANUEL CHURCH
January to October 2018

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
506300 - Parish Administrator Pension	\$372.16	\$372.16	\$3,721.60	\$3,721.60	\$4,465.91	\$744.31
506400 - Parish Administrator Med Ins	\$862.00	\$862.00	\$8,620.00	\$8,620.00	\$10,344.00	\$1,724.00
508300 - Sexton I Pension	\$0.00	\$219.14	\$1,533.98	\$2,191.40	\$2,629.68	\$1,095.70
508400 - Sexton I Medical Insuranc	\$0.00	\$862.00	\$6,037.80	\$8,620.00	\$10,344.00	\$4,306.20
509500 - Director of Finance Pension	\$280.91	\$280.91	\$2,809.10	\$2,809.10	\$3,370.86	\$561.76
509600 - Director of Finance Med/Life	\$848.60	\$862.00	\$8,586.40	\$8,620.00	\$10,344.00	\$1,757.60
510300 - Choir Director Cont. Ed.	\$0.00	\$83.33	\$985.00	\$833.30	\$1,000.00	\$15.00
511200 - Organist Pension	\$0.00	\$176.60	\$1,589.40	\$1,766.00	\$2,119.22	\$529.82
511210 - Organist Medical Ins	\$0.00	\$862.00	\$7,789.25	\$8,620.00	\$10,344.00	\$2,554.75
530050 - Workers Comp Insurance	\$0.00	\$0.00	\$5,000.00	\$4,900.00	\$4,900.00	(\$100.00)
530100 - Staff Development	\$0.00	\$250.00	\$2,542.81	\$2,500.00	\$3,000.00	\$457.19
530110 - Nursery Workers Training E	\$0.00	\$20.83	\$20.00	\$208.30	\$250.00	\$230.00
Total EMPLOYEE BENEFITS	\$9,104.40	\$11,430.45	\$115,209.98	\$119,204.50	\$142,065.43	\$26,855.45
MATCHING FICA						
501101 - Rector: SECA	\$780.08	\$780.08	\$7,800.80	\$7,800.80	\$9,360.94	\$1,560.14
502101 - Assoc Rector Youth SECA	\$478.15	\$414.38	\$4,207.72	\$4,143.80	\$4,972.50	\$764.78
506101 - Parish Administrator FICA	\$365.00	\$316.34	\$3,250.25	\$3,163.40	\$3,796.02	\$545.77
506102 - Parish Administrator Ins FICA	\$65.94	\$65.94	\$659.40	\$659.40	\$791.32	\$131.92
507101 - Director of Catechesis FICA	\$83.20	\$72.11	\$732.16	\$721.10	\$865.36	\$133.20
508101 - Sexton I's FICA	\$0.00	\$186.27	\$1,286.48	\$1,862.70	\$2,235.23	\$948.75
510101 - Choir Director FICA	\$173.25	\$150.11	\$1,524.60	\$1,501.10	\$1,801.34	\$276.74
511101 - Director of Music FICA	\$0.00	\$150.11	\$1,420.59	\$1,501.10	\$1,801.34	\$380.75
515101 - Part-Time Help FICA	\$0.00	\$36.98	\$314.79	\$369.80	\$443.70	\$128.91
515201 - Nursery Worker's FICA	\$45.59	\$49.09	\$302.92	\$490.90	\$589.05	\$286.13
515401 - Director of Finance FICA	\$275.50	\$238.77	\$2,424.40	\$2,387.70	\$2,865.23	\$440.83
Total MATCHING FICA	\$2,266.71	\$2,460.18	\$23,924.11	\$24,601.80	\$29,522.03	\$5,597.92
BEYOND THE PARISH						
606000 - Diocesan Pledge	\$8,473.08	\$8,473.08	\$84,730.84	\$84,730.80	\$101,677.00	\$16,946.16
606200 - Missions & Outreach	(\$140.98)	\$1,666.67	\$10,322.57	\$16,666.70	\$20,000.00	\$9,677.43
606250 - Diocese of Jerusalem	\$0.00	\$0.00	\$326.04	\$300.00	\$300.00	(\$26.04)
606500 - Appleton Ministries	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
Total BEYOND THE PARISH	\$8,332.10	\$10,139.75	\$95,379.45	\$101,697.50	\$122,277.00	\$26,897.55
PARISH PROGRAMS						
650100 - Worship	\$49.36	\$104.17	\$861.90	\$1,041.70	\$1,250.00	\$388.10
650110 - Children's Formation/VBS	\$277.10	\$1,125.00	\$8,546.98	\$11,250.00	\$13,500.00	\$4,953.02
650115 - Adult Formation	\$0.00	\$208.33	\$1,362.59	\$2,083.30	\$2,500.00	\$1,137.41
650120 - Music & Choir	\$682.76	\$633.33	\$5,440.26	\$6,333.30	\$7,600.00	\$2,159.74
650122 - Children's Music	\$250.00	\$250.00	\$2,200.00	\$2,500.00	\$3,000.00	\$800.00
650155 - Youth Formation/EYC	\$862.17	\$850.00	\$3,530.30	\$8,500.00	\$10,200.00	\$6,669.70
650160 - Young Adult Formation	\$0.00	\$41.67	\$0.00	\$416.70	\$500.00	\$500.00
650170 - Vestry Retreat	\$0.00	\$416.67	\$4,287.27	\$4,166.70	\$5,000.00	\$712.73
650180 - Diocesan Council	\$0.00	\$125.00	\$0.00	\$1,250.00	\$1,500.00	\$1,500.00
650210 - Parish Life	\$3,012.06	\$1,012.50	\$13,525.61	\$10,125.00	\$12,150.00	(\$1,375.61)
650220 - Communications/Advertising	\$176.45	\$391.67	\$1,886.00	\$3,916.70	\$4,700.00	\$2,814.00
650225 - Pastoral Care	\$0.00	\$180.83	\$728.65	\$1,808.30	\$2,170.00	\$1,441.35
650230 - Stewardship	\$670.73	\$41.67	\$986.23	\$416.70	\$500.00	(\$486.23)
650240 - Archive Committee	\$0.00	\$41.67	\$0.00	\$416.70	\$500.00	\$500.00
650245 - Altar Guild	\$0.00	\$416.67	\$3,038.43	\$4,166.70	\$5,000.00	\$1,961.57
650250 - Flower Guild	\$338.37	\$500.00	\$5,826.29	\$5,000.00	\$6,000.00	\$173.71
650275 - Organ Maintenance	\$0.00	\$16.67	\$0.00	\$166.70	\$200.00	\$200.00
Total PARISH PROGRAMS	\$6,319.00	\$6,355.85	\$52,220.51	\$63,558.50	\$76,270.00	\$24,049.49
OPERATING EXPENSES						
750100 - Printing & Paper	\$0.00	\$1,000.00	\$4,774.73	\$10,000.00	\$12,000.00	\$7,225.27
750150 - Postage & Bulk Mail	\$36.00	\$375.00	\$2,236.67	\$3,750.00	\$4,500.00	\$2,263.33
750200 - Office Supplies	\$41.42	\$333.33	\$4,100.48	\$3,333.30	\$4,000.00	(\$100.48)
750250 - Contract Services	\$1,225.00	\$1,213.33	\$12,791.44	\$12,133.30	\$14,560.00	\$1,768.56
750255 - Janitorial Services	\$2,500.00	\$0.00	\$5,570.00	\$0.00	\$0.00	(\$5,570.00)
750260 - Grounds Maintenance	\$1,953.97	\$1,125.00	\$15,829.16	\$11,250.00	\$13,500.00	(\$2,329.16)
750300 - General Maintenance	\$8,478.22	\$2,500.00	\$30,187.41	\$25,000.00	\$30,000.00	(\$187.41)
750350 - Janitorial Supplies	\$0.00	\$750.00	\$8,642.41	\$7,500.00	\$9,000.00	\$357.59

EMMANUEL EPISCOPAL CHURCH
Budget Analysis of Revenues & Expenses
Department: EMMANUEL CHURCH
January to October 2018

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
750400 - Storm Water Fee	\$445.87	\$462.50	\$1,768.92	\$1,850.00	\$1,850.00	\$81.08
750410 - Water	\$481.82	\$516.67	\$4,767.74	\$5,166.70	\$6,200.00	\$1,432.26
750420 - Electricity	\$3,182.45	\$3,500.00	\$34,234.08	\$35,000.00	\$42,000.00	\$7,765.92
750430 - Gas	\$777.02	\$1,166.67	\$10,480.06	\$11,666.70	\$14,000.00	\$3,519.94
750450 - Telephone	\$327.52	\$358.33	\$3,248.89	\$3,583.30	\$4,300.00	\$1,051.11
750460 - Internet	\$31.00	\$45.00	\$297.25	\$450.00	\$540.00	\$242.75
750465 - Television/Video	\$186.84	\$191.67	\$1,860.62	\$1,916.70	\$2,300.00	\$439.38
750500 - Miscellaneous Expenses	\$0.00	\$66.67	\$469.34	\$666.70	\$800.00	\$330.66
750550 - Property/Casualty Insuranc	\$5,552.58	\$5,650.00	\$22,306.00	\$22,600.00	\$22,600.00	\$294.00
750600 - Equipment	\$0.00	\$416.67	\$7,532.53	\$4,166.70	\$5,000.00	(\$2,532.53)
750625 - Copier Costs - lease/copies	\$2,148.20	\$583.33	\$6,862.17	\$5,833.30	\$7,000.00	\$137.83
750650 - Electronic Equipment Maint	\$657.20	\$625.00	\$7,251.61	\$6,250.00	\$7,500.00	\$248.39
750700 - Audit or Account Review	\$0.00	\$0.00	\$0.00	\$7,700.00	\$7,700.00	\$7,700.00
750800 - Nursery Supplies	\$54.00	\$41.67	\$149.63	\$416.70	\$500.00	\$350.37
750999 - Professional/Legal Fees	\$0.00	\$0.00	\$2,395.00	\$0.00	\$0.00	(\$2,395.00)
760105 - Bus Gas & Maintenance	\$0.00	\$83.33	\$84.52	\$833.30	\$1,000.00	\$915.48
760110 - Bus Insurance, Tax & Tag	\$1,638.00	\$0.00	\$1,659.00	\$1,800.00	\$1,800.00	\$141.00
Total OPERATING EXPENSES	\$29,717.11	\$21,004.17	\$189,499.66	\$182,866.70	\$212,650.00	\$23,150.34
OTHER EXPENSES						
845100 - Bank Charges	\$97.21	\$77.08	\$997.79	\$770.80	\$925.00	(\$72.79)
845250 - Columbarium Expense	\$203.04	\$41.67	\$701.28	\$416.70	\$500.00	(\$201.28)
845500 - Designated Gifts Expense	\$500.00	\$0.00	\$3,150.00	\$0.00	\$0.00	(\$3,150.00)
845750 - Wedding Expense	\$0.00	\$458.33	\$1,150.00	\$4,583.30	\$5,500.00	\$4,350.00
Fund Raising Expenses						
845802 - Fundraising Expenses	\$6,113.72	\$7,500.00	\$9,284.97	\$7,500.00	\$7,500.00	(\$1,784.97)
Total Fund Raising Expenses	\$6,113.72	\$7,500.00	\$9,284.97	\$7,500.00	\$7,500.00	(\$1,784.97)
Total OTHER EXPENSES	\$6,913.97	\$8,077.08	\$15,284.04	\$13,270.80	\$14,425.00	(\$859.04)
UNCOLLECTED PLEDGES						
890999 - Uncollected Pledges 1%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total UNCOLLECTED PLEDGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEPRECIATION						
890000 - Depreciation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$91,420.94	\$90,797.88	\$797,427.93	\$818,503.80	\$973,174.31	\$175,746.38
Net Total	(\$7,479.68)	\$5,283.12	(\$58,558.14)	(\$39,616.82)	(\$43,100.51)	\$15,457.63
Other Revenues						
TRANSFER IN						
490845 - Common Room Renovation	\$38,105.40	\$0.00	\$292,273.84	\$0.00	\$0.00	(\$292,273.84)
Total TRANSFER IN	\$38,105.40	\$0.00	\$292,273.84	\$0.00	\$0.00	(\$292,273.84)
Capital/Building Fund Campaign						
490849 - Building Fund Phase 2 Pledge	\$4,403.50	\$0.00	\$103,578.33	\$0.00	\$0.00	(\$103,578.33)
490851 - Building Fund Non-Pledge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490852 - Building Fund Gifts	\$50.00	\$0.00	\$100.00	\$0.00	\$0.00	(\$100.00)
Total Capital/Building Fund Campaign	\$4,453.50	\$0.00	\$103,678.33	\$0.00	\$0.00	(\$103,678.33)
Total Other Revenues	\$42,558.90	\$0.00	\$395,952.17	\$0.00	\$0.00	(\$395,952.17)
Other Expenses						
TRANSFER OUT						
845525 - Common Room Renovation	\$38,105.40	\$0.00	\$292,273.84	\$0.00	\$0.00	(\$292,273.84)
845850 - Capital Fund Drive Expense	\$4,453.50	\$0.00	\$103,678.33	\$0.00	\$0.00	(\$103,678.33)
Total TRANSFER OUT	\$42,558.90	\$0.00	\$395,952.17	\$0.00	\$0.00	(\$395,952.17)
Total Other Expenses	\$42,558.90	\$0.00	\$395,952.17	\$0.00	\$0.00	(\$395,952.17)
Net Operating Total	(\$7,479.68)	\$5,283.12	(\$58,558.14)	(\$39,616.82)	(\$43,100.51)	\$15,457.63

EMMANUEL EPISCOPAL CHURCH
Restricted Accounts Summary
Department: Temporary Restricted
January to October 2018

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Temporary Restricted				
RESTRICTED ACCOUNT FUNDS				
900020 - MAJOR MAINTENANCE	\$56,109.88	\$29,247.00	\$19,745.29	\$65,611.59
900022 - WR DISCRETIONARY	\$0.00	\$2,955.16	\$2,221.69	\$733.47
900023 - SABBATICAL FUND	\$8,064.65	\$323.23	\$0.00	\$8,387.88
900024 - EMMA LONG FUND/DISCRETIONARY	\$0.00	\$25.65	\$19.28	\$6.37
900025 - VONDERLIETH/McLEROY MAINT	\$9,263.86	\$692.61	\$0.00	\$9,956.47
900026 - RHODES TRUST/Ed of Priest	\$21,784.60	\$3,196.30	\$0.00	\$24,980.90
900027 - BLOOMFIELD FUND	\$35,487.52	\$6,780.16	\$8,740.24	\$33,527.44
900028 - WR BUILDING FUND	\$69,397.64	\$29,551.75	\$0.00	\$98,949.39
900060 - COLUMBARIUM	\$28,251.65	\$0.00	\$0.00	\$28,251.65
900081 - PAVER DEDICATION PROGRAM	\$9,950.00	\$0.00	\$500.00	\$9,450.00
900090 - PROPERTY RESERVE	\$52,507.96	\$0.00	\$0.00	\$52,507.96
900092 - FUTURE RENOVATIONS	\$33,693.06	\$20,302.92	\$0.00	\$53,995.98
900095 - ADULT EDUCATION FUND	\$341.93	\$0.00	\$0.00	\$341.93
900100 - YAC MISSION TRIP FUND	\$559.10	\$0.00	\$0.00	\$559.10
900105 - JOURNEY TO ADULTHOOD	\$367.39	\$1,750.00	\$0.00	\$2,117.39
900130 - HISPANIC MINISTRY	\$0.00	\$165.00	\$0.00	\$165.00
900140 - BROTHERHOOD OF ST. ANDREW	\$708.74	\$250.00	\$500.04	\$458.70
900175 - BAPTISMAL FUND	\$242.01	\$0.00	\$127.51	\$114.50
900250 - NATURAL SPIRITUALITY FUND	\$2,779.17	\$417.00	\$746.85	\$2,449.32
900265 - NATURAL SPIRITUALITY GATHERING	\$10,031.59	\$6,081.00	\$9,350.39	\$6,762.20
900375 - MEMORIALS FUND	\$61,521.02	\$3,945.00	\$3,768.95	\$61,697.07
900475 - INTERFAITH HOSPITALITY NETWORK	\$3,396.36	\$0.00	\$1,884.74	\$1,511.62
900550 - HAITI FUND	\$0.00	\$25.00	\$0.00	\$25.00
900570 - COMMUNITY THANKSGIVING DINNER	\$0.00	\$0.00	\$0.00	\$0.00
900700 - MUSIC & CHOIR FUND	\$5,024.89	\$10,666.32	\$7,024.40	\$8,666.81
900750 - KITCHEN FUND	\$1,727.12	\$0.00	\$1,727.12	\$0.00
900800 - ACOLYTE PROGRAM FUND	\$145.25	\$0.00	\$0.00	\$145.25
900805 - DAUGHTERS OF THE KING	\$3,000.00	\$0.00	\$0.00	\$3,000.00
900890 - NON BUDGET MISCELLANEOUS	\$27,425.70	\$0.00	\$0.00	\$27,425.70
900920 - FLOWER/ALTAR GUILD	\$17,819.75	\$908.10	\$0.00	\$18,727.85
OUTREACH				
900021 - WR OUTREACH FUND	\$16,025.15	\$81,394.90	\$60,183.51	\$37,236.54
900029 - JOELSON FUNDS	\$30,438.34	\$5,515.29	\$6,500.00	\$29,453.63
900030 - LEIGHTON BALLEW FUND	\$0.00	\$8,732.86	\$6,102.50	\$2,630.36
900600 - OUTREACH FUNDS	\$9,388.70	\$6,000.00	\$10,811.10	\$4,577.60
900601 - OUTREACH/Emergency	\$15,062.01	\$0.00	\$0.00	\$15,062.01
900602 - OUTREACH/Future Project Savings	\$6,478.25	\$4,000.00	\$4,000.00	\$6,478.25
900603 - OUTREACH/Mission & Research	\$1,705.92	\$0.00	\$0.00	\$1,705.92
900604 - OUTREACH/Smart Lunch Smart Kid	\$1,621.52	\$0.00	\$0.00	\$1,621.52
900605 - OUTREACH/Thrift House	\$0.00	\$13,174.41	\$6,400.00	\$6,774.41
900606 - OUTREACH/Camp Scholarships	\$0.00	\$5,100.00	\$1,794.00	\$3,306.00
Total OUTREACH	\$80,719.89	\$123,917.46	\$95,791.11	\$108,846.24
Total RESTRICTED ACCOUNT FUNDS	\$540,320.73	\$241,199.66	\$152,147.61	\$629,372.78
Total Temporary Restricted	\$540,320.73	\$241,199.66	\$152,147.61	\$629,372.78

EMMANUEL EPISCOPAL CHURCH
Budget Analysis of Revenues & Expenses Summary
 Department: EMMANUEL CHURCH
 January to October 2018

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
Revenues						
PLEDGES & CONTRIBUTIONS	\$67,404.72	\$70,668.38	\$681,577.33	\$709,983.80	\$854,120.62	\$172,543.29
RENTALS	\$2,500.00	\$666.67	\$5,150.00	\$6,666.70	\$8,000.00	\$2,850.00
OPERATING ENDOWMENT FUNDS	\$3,887.62	\$3,887.62	\$15,653.18	\$15,653.18	\$15,653.18	\$0.00
OTHER INCOME						
Fund Raising Events	\$6,475.00	\$18,000.00	\$9,075.00	\$18,000.00	\$18,000.00	\$8,925.00
Total OTHER INCOME	<u>\$10,148.92</u>	<u>\$20,858.33</u>	<u>\$36,489.28</u>	<u>\$46,583.30</u>	<u>\$52,300.00</u>	<u>\$15,810.72</u>
Total Revenues	<u>\$83,941.26</u>	<u>\$96,081.00</u>	<u>\$738,869.79</u>	<u>\$778,886.98</u>	<u>\$930,073.80</u>	<u>\$191,204.01</u>
Expenses						
SALARIES & WAGES	\$28,767.65	\$31,330.40	\$305,910.18	\$313,304.00	\$375,964.85	\$70,054.67
EMPLOYEE BENEFITS	\$9,104.40	\$11,430.45	\$115,209.98	\$119,204.50	\$142,065.43	\$26,855.45
MATCHING FICA	\$2,266.71	\$2,460.18	\$23,924.11	\$24,601.80	\$29,522.03	\$5,597.92
BEYOND THE PARISH	\$8,332.10	\$10,139.75	\$95,379.45	\$101,697.50	\$122,277.00	\$26,897.55
PARISH PROGRAMS	\$6,319.00	\$6,355.85	\$52,220.51	\$63,558.50	\$76,270.00	\$24,049.49
OPERATING EXPENSES	\$29,717.11	\$21,004.17	\$189,499.66	\$182,866.70	\$212,650.00	\$23,150.34
OTHER EXPENSES						
Fund Raising Expenses	\$6,113.72	\$7,500.00	\$9,284.97	\$7,500.00	\$7,500.00	(\$1,784.97)
Total OTHER EXPENSES	<u>\$6,913.97</u>	<u>\$8,077.08</u>	<u>\$15,284.04</u>	<u>\$13,270.80</u>	<u>\$14,425.00</u>	<u>(\$859.04)</u>
UNCOLLECTED PLEDGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	<u>\$91,420.94</u>	<u>\$90,797.88</u>	<u>\$797,427.93</u>	<u>\$818,503.80</u>	<u>\$973,174.31</u>	<u>\$175,746.38</u>
Net Total	<u>(\$7,479.68)</u>	<u>\$5,283.12</u>	<u>(\$58,558.14)</u>	<u>(\$39,616.82)</u>	<u>(\$43,100.51)</u>	<u>\$15,457.63</u>
Other Revenues						
TRANSFER IN	\$38,105.40	\$0.00	\$292,273.84	\$0.00	\$0.00	(\$292,273.84)
Capital/Building Fund Campaign	\$4,453.50	\$0.00	\$103,678.33	\$0.00	\$0.00	(\$103,678.33)
Total Other Revenues	<u>\$42,558.90</u>	<u>\$0.00</u>	<u>\$395,952.17</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$395,952.17)</u>
Other Expenses						
TRANSFER OUT	\$42,558.90	\$0.00	\$395,952.17	\$0.00	\$0.00	(\$395,952.17)
Total Other Expenses	<u>\$42,558.90</u>	<u>\$0.00</u>	<u>\$395,952.17</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$395,952.17)</u>
Net Operating Total	<u>(\$7,479.68)</u>	<u>\$5,283.12</u>	<u>(\$58,558.14)</u>	<u>(\$39,616.82)</u>	<u>(\$43,100.51)</u>	<u>\$15,457.63</u>

EMMANUEL EPISCOPAL CHURCH
Analysis of Revenues & Expenses - Detail
Department: Thrift House
January to October 2018

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
Revenues						
THRIFT HOUSE REVENUE						
404100 - Sales - Cash	\$3,885.11	\$2,812.50	\$30,609.47	\$28,125.00	\$33,750.00	\$3,140.53
404101 - Sales - Credit/ Debit Card	\$3,523.59	\$2,812.50	\$33,233.18	\$28,125.00	\$33,750.00	\$516.82
404110 - Sales Tax Vendor's Compens	\$15.35	\$13.33	\$144.19	\$133.30	\$160.00	\$15.81
404200 - Miscellaneous Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total THRIFT HOUSE REVENUE	\$7,424.05	\$5,638.33	\$63,986.84	\$56,383.30	\$67,660.00	\$3,673.16
Total Revenues	\$7,424.05	\$5,638.33	\$63,986.84	\$56,383.30	\$67,660.00	\$3,673.16
Expenses						
SALARIES & WAGES						
520100 - Thrift House Manager	\$2,957.15	\$2,562.88	\$26,022.92	\$25,628.80	\$30,754.50	\$4,731.58
Total SALARIES & WAGES	\$2,957.15	\$2,562.88	\$26,022.92	\$25,628.80	\$30,754.50	\$4,731.58
EMPLOYEE BENEFITS						
520101 - Thrift House Mgr Medical Ins	\$862.00	\$862.00	\$8,620.00	\$8,620.00	\$10,344.00	\$1,724.00
520202 - Thrift House Mgr Pension	\$230.66	\$230.66	\$2,306.60	\$2,306.60	\$2,767.91	\$461.31
Total EMPLOYEE BENEFITS	\$1,092.66	\$1,092.66	\$10,926.60	\$10,926.60	\$13,111.91	\$2,185.31
MATCHING FICA						
520105 - Thrift House Mgr FICA	\$226.25	\$196.06	\$1,991.00	\$1,960.60	\$2,352.72	\$361.72
Total MATCHING FICA	\$226.25	\$196.06	\$1,991.00	\$1,960.60	\$2,352.72	\$361.72
Thrift House Operating Expense						
740100 - Advertising TH	\$0.00	\$25.00	\$20.00	\$250.00	\$300.00	\$280.00
740125 - Electricity TH	\$269.35	\$308.33	\$2,611.74	\$3,083.30	\$3,700.00	\$1,088.26
740130 - Gas TH	\$80.23	\$125.00	\$1,008.42	\$1,250.00	\$1,500.00	\$491.58
740135 - Water TH	\$178.21	\$100.00	\$878.94	\$1,000.00	\$1,200.00	\$321.06
740140 - Telephone TH	\$61.42	\$58.33	\$596.02	\$583.30	\$700.00	\$103.98
740145 - Internet TH	\$129.80	\$108.33	\$982.10	\$1,083.30	\$1,300.00	\$317.90
740220 - Bank Credit Card Fees TH	\$234.36	\$183.33	\$2,269.00	\$1,833.30	\$2,200.00	(\$69.00)
740225 - Business Taxes TH	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00
740230 - Workers Comp Insurance TH	\$0.00	\$0.00	\$285.00	\$285.00	\$285.00	\$0.00
740250 - Audit TH	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
740290 - Equipment TH	\$0.00	\$25.00	\$20.00	\$250.00	\$300.00	\$280.00
740300 - Supplies TH	\$0.00	\$100.00	\$871.42	\$1,000.00	\$1,200.00	\$328.58
740305 - Cash Over/Short	(\$1.61)	\$0.00	(\$9.30)	\$0.00	\$0.00	\$9.30
740310 - Miscellaneous TH	\$0.00	\$8.33	\$70.00	\$83.30	\$100.00	\$30.00
740315 - Maintenance TH	\$240.18	\$100.00	\$1,527.33	\$1,000.00	\$1,200.00	(\$327.33)
Total Thrift House Operating Expense	\$1,191.94	\$1,141.65	\$11,230.67	\$12,801.50	\$15,085.00	\$3,854.33
Total Expenses	\$5,468.00	\$4,993.25	\$50,171.19	\$51,317.50	\$61,304.13	\$11,132.94
Net Total	\$1,956.05	\$645.08	\$13,815.65	\$5,065.80	\$6,355.87	(\$7,459.78)

**EMMANUEL DAY SCHOOL
INCOME & EXPENSE STATEMENT
OCTOBER, 2018**

OPERATING - INCOME & EXPENSE

	<u>OCT. 2018</u>	<u>YEAR TO DATE</u>
<u>INCOME</u>		
Registration fees	\$ 150.00	\$ 17,850.00
Tuition	\$ 22,846.25	\$ 103,357.50
Late Fees	\$ -	\$ 20.00
Early Morning Drop Off Fees	\$ -	\$ -
Miscellaneous	\$ (60.00)	\$ (60.00)
Interest Income	\$ -	\$ -
Summer Camp	\$ -	\$ -
Emmanuel Church Donations	\$ 6,084.67	\$ 18,253.97
TOTAL INCOME	\$ 29,020.92	\$ 139,421.47
<u>EXPENSES</u>		
Salaries	\$ 15,752.52	\$ 47,097.56
Matching FICA/Medicare	\$ 1,154.57	\$ 3,463.71
Workers Comp Insurance	\$ -	\$ -
Professional Development	\$ -	\$ 82.50
Advertising	\$ -	\$ 4.97
Dues & Subscriptions	\$ 69.00	\$ 287.00
Classroom Supplies	\$ 964.07	\$ 2,297.96
Office Supplies	\$ 121.52	\$ 121.52
Equipment	\$ -	\$ 504.01
Janitorial Services	\$ 1,290.00	\$ 2,530.00
Maintenance	\$ -	\$ -
Audit	\$ -	\$ -
Miscellaneous	\$ 166.01	\$ 473.53
Bank Charges	\$ 77.68	\$ 169.48
Value of Rent	\$ 6,084.67	\$ 18,253.97
Emmanuel Church Rent	\$ 750.00	\$ 2,250.00
Emmanuel Church Financial Services	\$ 400.00	\$ 1,200.00
Tuition Refund	\$ -	\$ 415.00
Summer Camp Salaries	\$ -	\$ -
Summer Camp Matching Fica	\$ -	\$ -
Summer Camp Supplies	\$ -	\$ -
Summer Camp Refund	\$ -	\$ -
TOTAL EXPENSES	\$ 26,830.04	\$ 79,151.21
TOTAL NET INCOME/(LOSS)	\$ 2,190.88	\$ 60,270.26

CASH ON HAND

Operating Account Balance	
Money Market Balance	\$ 68,362.11
Surplus	\$ 20,617.58
Prepaid Registration	\$ -
Prepaid Tuition	\$ -
Prepaid Late Fees	\$ -
Prepaid Early Drop Off Fees	\$ -

Total Cash On Hand

EMMANUEL EPISCOPAL DAY SCHOOL
 Analysis of Revenues & Expenses - Operating Account
 August to October 2018

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
Revenues				
401100 - Registration Fees	\$150.00	\$17,850.00	\$15,750.00	(\$2,100.00)
401300 - Tuition	\$22,846.25	\$103,357.50	\$242,400.00	\$139,042.50
401400 - Late Fees	\$0.00	\$20.00	\$200.00	\$180.00
401410 - Early Morning Drop Off Fees	\$0.00	\$0.00	\$1,000.00	\$1,000.00
401600 - Summer Camp	\$0.00	\$0.00	\$0.00	\$0.00
410100 - Interest Income	\$0.00	\$0.00	\$220.00	\$220.00
410200 - Miscellaneous Income	(\$60.00)	(\$60.00)	\$400.00	\$460.00
410300 - Emmanuel Church Donations	\$6,084.67	\$18,253.97	\$73,016.00	\$54,762.03
Total Revenues	\$29,020.92	\$139,421.47	\$332,986.00	\$193,564.53
Expenses				
Salaries				
501100 - Director	\$2,889.16	\$8,667.48	\$34,670.00	\$26,002.52
501200 - Director Pension	\$260.03	\$780.09	\$3,120.30	\$2,340.21
501300 - Director Benefit	\$416.67	\$1,250.01	\$5,000.00	\$3,749.99
502100 - Teacher 5 day 4	\$1,717.92	\$5,153.76	\$20,615.00	\$15,461.24
503100 - Teacher 5 day 4	\$845.83	\$2,537.49	\$10,150.00	\$7,612.51
504100 - Teacher 4 day 4	\$1,162.50	\$3,487.50	\$13,950.00	\$10,462.50
505100 - Teacher 5 day 3	\$730.00	\$2,190.00	\$8,760.00	\$6,570.00
506100 - Teacher 4 day 4	\$609.17	\$1,827.51	\$7,310.00	\$5,482.49
507100 - Teacher 5 day 3	\$945.83	\$2,837.49	\$11,350.00	\$8,512.51
508100 - Teacher 5 day 3	\$566.67	\$1,700.01	\$6,800.00	\$5,099.99
509100 - Teacher 5 day 3	\$875.00	\$2,625.00	\$10,500.00	\$7,875.00
510100 - Teacher 3 day 3	\$583.33	\$1,749.99	\$7,000.00	\$5,250.01
511100 - Teacher 3 day 3	\$425.00	\$1,275.00	\$5,100.00	\$3,825.00
512100 - Teacher 5 day 2	\$919.58	\$2,758.74	\$11,035.00	\$8,276.26
513100 - Teacher 5 day 2	\$730.00	\$2,190.00	\$8,760.00	\$6,570.00
514100 - Teacher 3/2 day 2	\$945.83	\$2,837.49	\$11,350.00	\$8,512.51
515100 - Teacher 3/2 day 2	\$730.00	\$2,190.00	\$8,760.00	\$6,570.00
516100 - Music /Spanish Education	\$0.00	\$0.00	\$1,200.00	\$1,200.00
517100 - Substitute Teachers	\$400.00	\$1,040.00	\$4,750.00	\$3,710.00
518100 - Playground Supervision	\$0.00	\$0.00	\$600.00	\$600.00
530100 - Christmas Bonus	\$0.00	\$0.00	\$1,500.00	\$1,500.00
530500 - Service Appreciation Bonus	\$0.00	\$0.00	\$900.00	\$900.00
Total Salaries	\$15,752.52	\$47,097.56	\$193,180.30	\$146,082.74
Matching Fica/Medicare				
501101 - Director	\$221.02	\$663.06	\$2,652.26	\$1,989.20
501301 - Director Benefit	\$31.87	\$95.61	\$382.50	\$286.89
502101 - Teacher 5 day 4	\$131.42	\$394.26	\$1,577.05	\$1,182.79
503101 - Teacher 5 day 4	\$64.70	\$194.10	\$776.48	\$582.38
504101 - Teacher 4 day 4	\$88.94	\$266.82	\$1,067.18	\$800.36
505101 - Teacher 5 day 3	\$55.85	\$167.55	\$670.14	\$502.59
506101 - Teacher 4 day 4	\$46.60	\$139.80	\$559.22	\$419.42
507101 - Teacher 5 day 3	\$72.35	\$217.05	\$868.28	\$651.23
508101 - Teacher 5 day 3	\$43.35	\$130.05	\$520.20	\$390.15
509101 - Teacher 5 day 3	\$66.94	\$200.82	\$803.25	\$602.43
510101 - Teacher 3 day 3	\$44.63	\$133.89	\$535.50	\$401.61
511101 - Teacher 3 day 3	\$32.51	\$97.53	\$390.15	\$292.62
512101 - Teacher 5 day 2	\$70.34	\$211.02	\$844.18	\$633.16
513101 - Teacher 5 day 2	\$55.85	\$167.55	\$670.14	\$502.59
514101 - Teacher 3/2 day 2	\$72.35	\$217.05	\$868.28	\$651.23
515101 - Teacher 3/2 day 2	\$55.85	\$167.55	\$670.14	\$502.59
516101 - Music/Spanish Education	\$0.00	\$0.00	\$91.80	\$91.80
517101 - Substitute Teachers	\$0.00	\$0.00	\$363.38	\$363.38
518101 - Playground Supervision	\$0.00	\$0.00	\$45.90	\$45.90
530101 - Christmas Bonus	\$0.00	\$0.00	\$114.75	\$114.75
530501 - Service Appreciation Bonus	\$0.00	\$0.00	\$68.85	\$68.85
Total Matching Fica/Medicare	\$1,154.57	\$3,463.71	\$14,539.63	\$11,075.92
Operating				

EMMANUEL EPISCOPAL DAY SCHOOL
 Analysis of Revenues & Expenses - Operating Account
 August to October 2018

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
650050 - Workers Comp Insurance	\$0.00	\$0.00	\$1,250.00	\$1,250.00
650075 - Professional Development	\$0.00	\$82.50	\$3,000.00	\$2,917.50
650100 - Advertising	\$0.00	\$4.97	\$500.00	\$495.03
650200 - Dues & Subscriptions	\$69.00	\$287.00	\$500.00	\$213.00
650300 - Classroom Supplies	\$964.07	\$2,297.96	\$8,500.00	\$6,202.04
650350 - Office Supplies	\$121.52	\$121.52	\$1,000.00	\$878.48
650500 - Equipment	\$0.00	\$504.01	\$2,000.00	\$1,495.99
650545 - Janitorial Services	\$1,290.00	\$2,530.00	\$13,000.00	\$10,470.00
650550 - Maintenance	\$0.00	\$0.00	\$3,500.00	\$3,500.00
650575 - Audit	\$0.00	\$0.00	\$1,700.00	\$1,700.00
650600 - Miscellaneous	\$166.01	\$473.53	\$1,200.00	\$726.47
Total Operating	\$2,610.60	\$6,301.49	\$36,150.00	\$29,848.51
Summer Camp				
700100 - Camp Salaries	\$0.00	\$0.00	\$0.00	\$0.00
700101 - Camp Matching Fica	\$0.00	\$0.00	\$0.00	\$0.00
700200 - Camp Supplies	\$0.00	\$0.00	\$0.00	\$0.00
700300 - Camp Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
700400 - Summer Camp Refund	\$0.00	\$0.00	\$0.00	\$0.00
Total Summer Camp	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses				
800100 - Bank Charges	\$77.68	\$169.48	\$650.00	\$480.52
800300 - Value of Rent	\$6,084.67	\$18,253.97	\$73,016.00	\$54,762.03
800325 - Emmanuel Church Rent	\$750.00	\$2,250.00	\$9,000.00	\$6,750.00
800330 - Financial Services	\$400.00	\$1,200.00	\$4,800.00	\$3,600.00
800400 - Tuition Refund	\$0.00	\$415.00	\$0.00	(\$415.00)
Total Other Expenses	\$7,312.35	\$22,288.45	\$87,466.00	\$65,177.55
Total Expenses	\$26,830.04	\$79,151.21	\$331,335.93	\$252,184.72
Net Total	\$2,190.88	\$60,270.26	\$1,650.07	(\$58,620.19)
Other Revenues				
401150 - Prepaid Registration Fees	\$0.00	\$0.00	\$0.00	\$0.00
401250 - Prepaid Drop Off Fees	\$0.00	\$0.00	\$0.00	\$0.00
401350 - Prepaid Tuition	\$0.00	\$0.00	\$0.00	\$0.00
401425 - Prepaid Late Fees	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses				
800150 - Prepaid Registration Fees to MM	\$0.00	\$0.00	\$0.00	\$0.00
800225 - Prepaid Late Fees to MM	\$0.00	\$0.00	\$0.00	\$0.00
800250 - Prepaid Drop Off Fees to MM	\$0.00	\$0.00	\$0.00	\$0.00
800350 - Prepaid Tuition to MM	\$0.00	\$0.00	\$0.00	\$0.00
800375 - Prepaid Tuition Refund	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
Net Operating Total	\$2,190.88	\$60,270.26	\$1,650.07	(\$58,620.19)

EMMANUEL EPISCOPAL DAY SCHOOL
Summary of Restricted Accounts - Money Market
August to October 2018

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Temporary Restricted</u>				
900100 - Operating Fund	\$0.00	\$121,722.50	\$61,452.24	\$60,270.26
900200 - Interest/Charges	\$0.00	\$24.59	\$0.00	\$24.59
900310 - Scholarship Fund	\$8,742.26	\$240.00	\$915.00	\$8,067.26
900500 - Surplus	\$20,617.58	\$0.00	\$0.00	\$20,617.58
Total Temporary Restricted	\$29,359.84	\$121,987.09	\$62,367.24	\$88,979.69



Emmanuel Episcopal Church
Finance/Administrative Committee Meeting Minutes

November 13, 2018

Attending: Phil Bettendorf, Bob Davis, Terrie Seward, Betty Varnadore and Karen Holland

I. Review of Previous Minutes

- No changes – minutes were approved

II. Review of Financial Numbers

A. October 2018 Financial Numbers for Church

- **Cash on Hand: \$ 920,901.66**
 - (\$58,558.14) in operating
 - \$629,372.78 in restricted funds
 - \$13,245.22 in 2018 prepaid pledges
 - \$4,000.00 in 2019 prepaid pledges
 - \$21,408.35 from Thrift House
 - \$14,607.65 in construction account
 - \$296,825.80 in accumulated surplus funds from previous years

For the Month:	Total Revenue	\$83,941.26
	Total Expense	<u>\$91,420.94</u>
	Expenses Exceeded Revenues	(\$7,479.68)

Year to Date:	Total Revenue	\$738,869.79
	Total Expense	<u>\$797,427.93</u>
	Expenses Exceeded Revenues	(\$58,558.14)

- There is \$12,000 in misc. income that we could identify and moved to pledges during October.
- The annual payment for bus insurance was paid in October.
- The auditor, James Jordan, has been on site and we expect to receive his report and findings within the week. Preliminary indications are that we will have a clean audit. Beginning in 2019, we will need to do an RFP for a new auditor since 2018 will be the last year with James Jordan.
- Our budget process for 2019 has begun and will continue over the next several weeks.
- We reviewed the comparison of revenues and expenses from 2017 and 2018.

B. Phase 2 Revenue collections

- **October 2018** Revenue Collections \$ 4,403.50
- | | | |
|-----------------------------------|----------------|--------------------------------------------------|
| Total Collections | \$2,458,785.27 | Includes pledges, non-pledges, gifts & endowment |
| Total Pledged as of 6/7/16 | \$1,387,074.00 | |
| Pledges Collected to Date | \$1,146,129.96 | 83% for Phase 2 campaign |
| Pledges Still Due | \$ 240,994.04 | |

Line of credit balance \$360,000

- We have one pledge for \$200,000 that is expected to be paid with half in 2018 and the other is 2019.
- We are recommending that **no payment** be made this month toward the line of credit since quarterly interest will be due soon.

C. Thrift House

- For the Month: Total Revenue \$7,424.05
- Total Expense \$5,468.00
- Revenues Exceeded Expenses \$1,956.05

- Year to Date: Total Revenue \$63,986.84
 Total Expense \$50,171.19
 Revenues Exceeded Expenses \$13,815.65

D. Day School Financial Numbers

- Cash on hand: \$93,979.69**

Operating \$ 5,000.00
 Money Market \$88,979.69 \$ 20,617.58 surplus
 \$ 000 prepaid tuition
 \$68,362.11 operating

- For the month: Revenues \$29,020.92
 Expenses \$ 26,830.04
 Revenues Exceeded Expenses \$ 2,190.88

- Year to Date: Revenues \$139,421.47
 Expenses \$ 79,151.21
 Revenues Exceeded Expenses \$ 60,270.26

- The Day School is recommending the following **monthly** increases in tuition for the 2019-2020 school year:
 - 5-day classes to \$340 (\$15 increase). This equals \$20 per day.
 - 4-day classes to \$280 (\$10 increase). This is equals \$20 per day.
 - 3-day classes to \$235 (\$5 increase). This equals \$23 per day.
 - 2-day classes of \$180 (no increase). This equals \$25 per day
- We also anticipate increasing the starting pay for teachers in the 2019-2020 school year budget to be closer in line with other downtown day school programs. The amount being considered is \$9,000 a year in total pay for assistant teachers and \$11,000 for lead teachers. (The other schools start their lead teachers at \$15,000). This proposed tuition increase will cover the salary increases.
- The Day School fiscal budget is August 1 to July 31st. (Teachers and staff are paid on a 12-month period).

III. Commission Reports

- Stewardship
 - Bob stated that through Nov. 8th, 102 pledges totaling \$433,666.00 have been received. The mean pledge amount is \$4,251.63.
 - Our goal is 200 pledging units and \$750,000 in pledges.
- Cornerstone-
 - Bob Davis reported that an enhanced communication and engagement program for planned giving is being developed with a targeted roll out in the first quarter of 2019.
- Endowment-
 - As of October 31st, there was **\$4,989,898.68** in the endowment.
 - The 990-tax form for 2017 was filed this fall.
 - Members of the endowment include: Shooter Roberts (Vice Chair), Alice McDonald, Phil Bettendorf, Gordon Sligh (Chair), Terrie Seward and Jan Wheeler (Secretary).
 - Funds are with State Street Global Advisors with guidance and support from the Episcopal Church Foundation.
- Treasurer:
 - The reconciliations for September were completed and journal entries reviewed. All was in order.
 - Betty is almost done with the October reconciliations. In addition, she is working on inventory.
 - She is working with James Jordan on how to upload fixed assets in to the ACS software and use a journal entry to account for the depreciation expenses created when the assets are loaded.
- Director of Finance:
 - Karen did not have anything to report

IV. Next Meeting

- The next meeting will be determined. Rob Hoyt will be the Chair beginning 2019.

Emmanuel Episcopal Church
Pastoral Care Ministries
Report to the Vestry, Anna Alexander, Jan Wheeler
November 2018

Below are reports from those ministries who submitted information for this month.

Heads of the Pastoral Care Ministries met on Saturday, November 3, to report on activities for the year and discuss ways that the various ministries could cooperate. Each person attending was challenged to recruit two new members by Valentine's Day.

Caregivers Support Group

A fall presentation for caregivers serving those with long term needs is planned.

Emmanuel Connection

More than forty people attended a Lunch and Learn program on November 1 at 10:30 a.m. in the Common Room. Robin Johnson reviewed the book *The Spectrum of Hope: An Optimistic & New Approach to Alzheimer's Disease and other Dementias*. A light lunch was served following Robin's presentation.

Eucharistic Ministers

Two ministers are currently taking Communion to two parishioners.

Health Ministry

Yoga began October 10. The Chair Yoga class had no one sign up. In the Gentle Yoga class there are 15 participants.

The ministry continues to contact, visit, and send cards to parishioners who are experiencing challenges.

Katherine Barrow of Agape Meals and Robin Johnson have met about the "new families" project and are ready to begin except for some details: naming the new program and deciding on a gift to be presented, along with meals following a birth.

Stephen Ministry

This ministry continues to serve several care receivers. A Christmas potluck dinner is planned for December 13.