

2023 Comparative Budget

Church & City:

Round to the nearest dollar. Year-end entries on starred* lines are entered on the Parochial Report financial pg.

| Giving Information | | 2022 Actual | 2023 Budget | 2023 Change |
|-------------------------------|---|------------------|---------------------------------|---------------------------------|
| *1. | Number signed pledge cards for Operating Budget (both years) | 23 | 27 | 4 |
| *2. | Total dollars pledged to Operating Budget (both years) | \$ 50,586 | \$ 54,460 | 3,874 |
| 3. | Average pledge | \$ 2,199 | \$ 2,017 | (182) |
| *4. | Avg. Sunday Attendance in 2022 | | | |
| | | 2022 Actual | 2023 Budget | 2023 Change |
| REVENUES | | | | |
| 5. | Beginning Cash in operating acct (same as prior period Ending Cash) | \$ 78,029 | \$ 85,008 | \$ 6,979 |
| Operating Revenues | | | | |
| 6. | Undesignated plate offerings & regular non-pledge support | 10,796 | 7,200 | (3,596) |
| 7. | Pledge payments to operating budget | 55,869 | 49,014 | (6,855) |
| *8. | Plate offerings, pledge pmts. & regular support (lines 6+7) | 66,665 | 56,214 | (10,451) |
| *9. | Money from investments, used for operations | | | - |
| *10. | Other operating income: unrestricted gifts, restricted gifts used for operations, contributions from congregation's organizations, rental income, fees, misc activities | 6,210 11,667 | 9,000 13,200 | 2,790 1,533 |
| *11. | Unrestricted bequests used for operations | | | - |
| *A | Normal operating income, or NOI (lines 8:11) | 84,542 | 78,414 | (6,128) |
| *12. | Assistance from diocese for operating budget | | | - |
| *B | TOTAL OPERATING REVENUES (lines A+12) | 84,542 | 78,414 | (6,128) |
| Non-Operating Revenues | | | | |
| *13. | Capital funds, gifts & additions (including grants from diocese for capital projects) | | | - |
| *14. | Additions to endowment & other investment funds (including earnings) | 71 | 100 | 29 |
| *14a. | Gifts for other designated funds: discretionary fd, memorial fd, ECW fd, scholarship fund, organ fund, youth fund, ins. proceeds, etc. | 760 | 600 | (160) |
| *15. | Contributions & grants for congregation-based outreach & mission programs (see line 102) | 4,000 4,088 | 1,400 | (4,000) (2,688) |
| *16. | Funds rec'd for transmittal to other organizations (disbursements on line 104) | 240 | | (240) |
| *C | Subtotal non-operating revenues (lines 13:16) | 9,159 | 2,100 | (7,059) |
| *D | TOTAL ALL REVENUES (lines B+C) | 93,701 | 80,514 | (13,187) |
| SVG | | | | |
| | Prior years' operating surplus transferred from savings | | | - |
| 17. | New loan proceeds: Commercial loan and/or line of credit | | | - |
| 18. | Diocesan Development Program (DDP) loan | | | - |
| 19. | Other (Interfund loans within the church's funds) | | | - |
| 20. | Total cash available (lines 5+D+SVG+17:19) | 171,730 | 165,522 | (6,208) |
| EXPENSES | | | | |
| Outreach | | | | |
| *21. | Pledge to Diocese = 10.5% of Actual 2022 Normal Operating Income | 7,549 | 8,298 | 749 |
| *22. | Additional Camp Mitchell support beyond diocesan commitment | | | - |
| *23. | Budgeted congregational outreach, e.g., St. Francis House, food pantry, etc. | 6,812 | 3,600 | (3,212) |
| 24. | Total outreach (lines 21:23) | 14,361 | 11,898 | (2,463) |
| Program & Liturgy | | | | |
| 25. | Evangelism & congregational development | 50 | 60 | 10 |
| 26. | Incorporation of new members: name tags, visitor cards, gifts, etc. | | | - |
| 27. | Communications: bulletins, newsltr, website design, ads, signs, etc. | | 300 | 300 |
| 28. | Christian formation for all ages | | | - |
| 29. | Young adult & youth ministries | | | - |
| 30. | Music & choirs (instrument maintenance on line 95) | 48 | 55 | 7 |
| 31. | Liturgical expense: acolytes, LEMs, lay readers, etc. | 277 | | (277) |
| 32. | Altar supplies & flowers | 1,286 | 500 | (786) |
| 33. | Diocesan convention delegates expense | | 550 | 550 |

2023 Comparative Budget

| | 2022 Actual | 2023 Budget | 2023 Change |
|--|---------------|---------------|--------------|
| 34. Stewardship & capital campaign expense | | | - |
| 35. Other (list) | | | - |
| 36. Total program & liturgy (lines 25:35) | 1,661 | 1,465 | (196) |
| Parochial Clergy | | | |
| 37. Cash Stipend - 2023 minimum clergy comp standards on dio website | 14,081 | 15,562 | 1,481 |
| 38. Cash Housing & Utilities allowance based on Fair Rental Value | 15,000 | 15,000 | - |
| 39. SE tax reimb. = 7.65% X (stipend+cash hsng/util+provided hsng if any) | 2,220 | 2,338 | 118 |
| 40. Other clergy comp - exp allwncs, hsng equity, 403(b), YE bonus, etc. | 200 | | (200) |
| 41. Pension=18% X (stipend+hsng/util+SECA reimb+othr assessable comp) | 5,671 | 5,922 | 251 |
| Call diocesan office for pension calculation when housing is provided. | | | |
| 42. Health insurance with Medical Trust - plan options/rates on dio website | | | - |
| 43. Dental insurance with Delta Dental of AR - rates on dio website | | | - |
| 44. \$40,000 group term life insurance with AD&D at \$25.20 per month | | | - |
| 45. Long term disability ins @ 0.092% of comp on Lines 37-40; short term @ 0.456% | | | - |
| 46. Continuing education (\$2,000 minimum for fulltime clergy) | | 1,000 | 1,000 |
| 47. Travel/business reimb - IRS business mileage rate (65.5¢/mile in 2023) | | 500 | 500 |
| 48. Clergy compensation & benefits (lines 37:47) | 37,172 | 40,322 | 3,150 |
| 49. Clergy search expense/moving expense | | | - |
| 50. Funds paid to another church for shared clergy | | | - |
| 51. Less funds received for shared clergy (enter as negative number) | | | - |
| 52. Total parochial clergy (lines 48:51) | 37,172 | 40,322 | 3,150 |
| Supply Clergy | | | |
| 53. Supply Clergy stipend (minimum: \$200 per Sunday) | | 800 | 800 |
| 54. Travel reimb f/Supply Clergy=IRS bus mileage rate (65.5¢/mile in 2023) | | 140 | 140 |
| 55. See Supply Clergy policy at https://www.episcopalarkansas.org/supply-clergy | | | - |
| 56. Total supply clergy (lines 53:55) | - | 940 | 940 |
| Lay Personnel | | | |
| 57. Parish Administrator/Church Secretary | | | - |
| 58. Financial Secretary/Treasurer | | | - |
| 59. Organist/Choir Director | 4,850 | 5,700 | 850 |
| 60. Program Director/Christian Formation Director | | | - |
| 61. Youth Director | | | - |
| 62. Child Care Workers | | | - |
| 63. Sexton/Custodian | | | - |
| 64. Grounds Maintenance Workers | | | - |
| 65. Other (list) | 200 | | (200) |
| Benefits (Details at https://episcopalarkansas.org/employee-benefits/) | | | |
| 66. Social Security & Medicare taxes = 7.65% of lay employee wages | 378 | 436 | 58 |
| 67. Pension contributions--5% to 9% of lay employees' salaries; see website | | | - |
| 68. Health insurance-Lay emp working 1,500 hrs must enroll in Medical Trust | | | - |
| 69. Delta Dental insurance--diocese's group plan not with the Medical Trust | | | - |
| 70. Group life @ \$25.20/mo; Disability insurance - see disability margin note | | | - |
| 71. Wrkrs Comp: clergy/clerical = wages X .0033; sxtns/grnds = wages X .0210; | 94 | 125 | 31 |
| childcare workers = wages X .0071; Multiply total by Prem Adj Factor of 0.79 f/final bdgt | | - | - |
| 72. Lay employee trvl/training - Reimb up to IRS bus mileage rate of 65.5¢/mi | 151 | 175 | 24 |
| 73. Other (list)-Reimburse volunteers at IRS charitable mileage rate of 14¢/mi | (18) | | 18 |
| 74. Total lay personnel & benefits (lines 57:73) | 5,655 | 6,436 | 781 |
| Administrative Expense | | | |
| 75. Contract services: bookkeeping, audit, legal, etc. | 1,620 | 1,680 | 60 |
| 76. Kitchen/Hospitality expense | 358 | | (358) |
| 77. Office supplies & equipment | | 100 | 100 |
| 78. Postage: including Fed Ex, P.O. box rental, meter lease, etc. | | 63 | 63 |
| 79. Telephone & fax expense | | | - |

2023 Comparative Budget

| | 2022 Actual | 2023 Budget | 2023 Change |
|--|------------------|------------------|--------------------|
| 80. Internet & cable services | 23 | 23 | - |
| 81. Website services | 264 | 264 | - |
| 82. Computer software, updates, tech support | | | - |
| 83. Office equipment lease | | | - |
| 84. Service contracts on office equipment | 149 | 150 | 1 |
| 85. Dues & Fees | | | - |
| 86. Church-owned auto expense: license, gas & oil, insurance, repairs | | | - |
| 87. Other (list) | | | - |
| 88. Total administrative expense (lines 75:87) | 2,414 | 2,280 | (134) |
| Property expense | | | |
| 89. Interest payments on loans (principal recorded on line 101) | | | - |
| 90. Property, casualty & liability insurance (CIC-VT package policy) | 4,882 | 5,200 | 318 |
| 91. Utilities | 4,415 | 5,000 | 585 |
| 92. Custodial & lawn supplies | | 500 | 500 |
| 93. Repairs & maintenance on buildings | 6,830 | 5,000 | (1,830) |
| 94. Service contracts: heat/AC, termite, pest control, etc. | 1,156 | 1,440 | 284 |
| 95. Musical instrument maintenance | | | - |
| 96. Furnishings | | | - |
| 97. Rent expense on facilities | 5,509 | 13,000 | 7,491 |
| 98. Property taxes & fees | | | - |
| 99. Other (list) | | | - |
| 100. Total property expense (lines 89:99) | 22,792 | 30,140 | 7,348 |
| *E TOTAL OPERATING EXPENSES (lines 24+36+52+56+73+88+101) | 84,055 | 93,481 | 9,426 |
| XXX RESULT OF CURRENT OPERATIONS (Line B minus Line E) | 487 | (15,067) | (15,554) |
| Non-Operating Expenses | | | |
| *101. Major improvements & capital expenditures - includes <u>principal</u> pmts on loans (interest payments recorded on line 89) | | | - |
| *102. Outreach & mission not funded through operating budget (see line 15) | | | - |
| *103. Funds contributed to Episcopal seminaries | | | - |
| *104. Funds sent to other organizations (offsets line 16) | | | - |
| 105. Expenses paid directly from designated funds: church discretionary fd, memorial fund, ECW fund, contingency fund, etc. | | | - |
| 106. Transfers to other non-operating funds, either restricted or unrestricted (show also on assets and liabilities page) | | | - |
| *F Total non-operating expenses (lines 101:106) | - | - | - |
| *G TOTAL ALL EXPENSES (E+F) | 84,055 | 93,481 | 9,426 |
| 107. Ending Cash in operating acct (same as Beginning Cash next period) (line 20-line G) <i>Always reconcile ending cash with bank statements.</i> | \$ 87,675 | \$ 72,041 | \$ (15,634) |
| * Year-end actual figures go in the Parochial Report. | | | |
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2023 Summary Report of Activities

| Church/City: | | Mo/Day/Yr: 6/30/23 | | |
|--|--|--------------------|--------------------|--------------------|
| Year-end balances on starred* lines go in the Parochial Report. Starred lines here match lines on the PR financial page. | | | | |
| This report assumes that the revenues and expenses below are run through the operating account. Activity in other accounts is entered on the Assets & Liabilities report (tab 4) and also included in the annual Parochial Report. | | | | |
| 1 | Giving Information for current year: | | | |
| 2 | Average Sunday Attendance (ASA) to date | 0 | | |
| 3 | *1 Number signed pledge cards for report year | 27 | | |
| 4 | *2 Total dollars pledged for report year | \$ 54,460 | | |
| 5 | | | Current | 2023 |
| 6 | | | Month | Actual YTD |
| 7 | Operating Revenues | | | |
| 8 | *3 Plate offerings, pledge payments & regular support | \$ 4,259 | \$ 35,673 | \$ 56,214 |
| 9 | *4 Money from investments used for operations | - | - | - |
| 10 | *5 Other operating income (unrestricted & restricted gifts used for operations; contributions from congregation's organizations) | 1,665 | 1,828 | (4,000) |
| 11 | | | | |
| 12 | *6 Unrestricted bequests used for operations | - | - | - |
| 13 | *A Normal Operating Income (NOI) | 5,924 | 37,501 | 52,214 |
| 14 | *7 Assistance from diocese for operating budget | - | - | - |
| 15 | *B Total Operating Revenues | 5,924 | 37,501 | 52,214 |
| 16 | | | | |
| 17 | Operating Expenses | | | |
| 18 | *12 Commitment to support Diocesan ministries | 692 | 4,150 | 8,298 |
| 19 | *13 Outreach programs funded through operating budget | - | 2,613 | 3,600 |
| 20 | All other operating expense: | | | |
| 21 | Program & Liturgy expense | 32 | 969 | 1,465 |
| 22 | Clergy expense | 3,212 | 19,306 | 41,262 |
| 23 | Lay Personnel & Benefits expense | 431 | 2,667 | 6,436 |
| 24 | Administrative expense | 135 | 1,039 | 2,280 |
| 25 | Property & Facilities expense | 676 | 18,323 | 30,140 |
| 26 | *14 Total other operating expenses | 4,486 | 42,304 | 81,583 |
| 27 | *E Total Operating Expenses | 5,178 | 49,067 | 93,481 |
| 28 | | | | |
| 29 | Surplus or (Deficit) from Operating Activity | \$ 746 | \$ (11,566) | \$ (41,267) |
| 30 | | | | |
| 31 | Non-Operating Revenues | | | |
| 32 | *8 Capital funds, gifts & additions | - | - | - |
| 33 | *9 Additions to endowment & other investment funds | 91 | 376 | 100 |
| 34 | *10 Contributions & grants for congregation-based outreach & mission | - | - | - |
| 35 | *11 Funds received for transmittal to other organizations | - | - | - |
| 36 | *C Total Non-Operating Revenues | 91 | 376 | 100 |
| 37 | Non-Operating Expenses | | | |
| 38 | *15 Major improvements & capital expenditures (includes loan principal) | - | - | - |
| 39 | *16 Outreach & mission NOT funded through operating budget | 100 | 100 | - |
| 40 | *17 Funds contributed to Episcopal seminaries | - | - | - |
| 41 | *18 Funds sent to other organizations | - | - | - |
| 42 | Non-operating expenses paid directly from designated funds | - | - | - |
| 43 | Transfers to non-operating funds | - | - | - |
| 44 | *F Total Non-Operating Expenses | 100 | 100 | - |
| 45 | | | | |
| 46 | Surplus or (Deficit) from Non-Operating Activity | \$ (9) | \$ 276 | \$ 100 |
| 47 | | | | |
| 48 | ----- | | | |
| 49 | Beginning cash in operating account | 77,892 | 78,029 | 85,008 |
| | Prior years' operating surplus transferred from savings | - | - | - |
| 50 | *D Total All Revenues | 6,367 | 50,119 | 80,514 |
| 51 | *G Total All Expenses | 5,278 | 49,167 | 46,740 |
| 52 | Ending cash in operating account | \$ 78,981 | \$ 78,981 | \$ 78,525 |
| 53 | | | | |
| 54 | *19 Total cash in all checking and savings accounts as of: | \$ 89,639 | | |
| 55 | *20 Total investments (not line 19 cash) at market value as of: | - | | |
| 56 | Total cash and investments | \$ 89,639 | | |

2023 Detailed Report of Activities

| Church/City: | | Mo/Day/Yr: 6/33/23 | | | |
|---|---|--------------------|-------------------|-------------------|-----------------|
| Round to the nearest dollar. Year-end entries on starred* lines are entered on the Parochial Report financial page. | | | | | |
| Giving Information | | | | | |
| *1. | Number signed pledge cards for 2023 Operating Budget | 27 | | | |
| *2. | Total dollars pledged to 2023 Operating Budget | \$ 54,460 | | | |
| 3. | Average pledge for 2023 | 2017.037037 | | | |
| *4. | Average Sunday Attendance (ASA) to date | | | | |
| | | | Current mo | Actual YTD | Bdgt YTD |
| | | | 2023 Bdgt | | |
| REVENUES | | | | | |
| 5. | Beginning Cash in operating acct (same as prior period Ending Cash) | 77,892 | 78,029 | 85,008 | 85,008 |
| Operating Revenues | | | | | |
| 6. | Undesignated plate offerings & regular non-pledge support | 769 | 4,454 | 3,600 | 7,200 |
| 7. | Pledge payments to operating budget | 3,490 | 31,219 | 24,507 | 49,014 |
| *8. | Plate offerings, pledge pmts. & regular support (lines 6+7) | 4,259 | 35,673 | 28,107 | 56,214 |
| *9. | Money from investments, used for operations | - | - | - | - |
| *10. | Other operating income: unrestricted gifts, restricted gifts used for operations, contributions from congregation's organizations, rental income, fees, misc activities | 750 | 4,400 | 4,500 | 9,000 |
| | | 1,100 | 6,600 | 6,600 | 13,200 |
| *11. | Unrestricted bequests used for operations | - | - | - | - |
| *A | Normal operating income, or NOI (lines 8:11) | 6,109 | 46,673 | 39,207 | 78,414 |
| *12. | Assistance from diocese for operating budget | - | - | - | - |
| *B | TOTAL OPERATING REVENUES (lines A+12) | 6,109 | 46,673 | 39,207 | 78,414 |
| Non-Operating Revenues | | | | | |
| *13. | Capital funds, gifts & additions (including grants from diocese for capital projects) | - | - | - | - |
| *14. | Additions to endowment & other investment funds (including earnings) | 91 | 376 | 50 | 100 |
| *14a. | Gifts for other designated funds: discretionary fd, memorial fd, ECW fd, scholarship fund, organ fund, youth fund, ins. proceeds, etc. | 42 | 322 | 300 | 600 |
| *15. | Contributions & grants for congregation-based outreach & mission programs (see line 102) | - | - | - | - |
| | | 125 | 2,748 | 700 | 1,400 |
| *16. | Funds rec'd for transmittal to other organizations (disbursements on line 104) | - | - | - | - |
| *C | Subtotal non-operating revenues (lines 13:16) | 258 | 3,446 | 1,050 | 2,100 |
| *D | TOTAL ALL REVENUES (lines B+C) | 6,367 | 50,119 | 40,257 | 80,514 |
| SVG | Prior years' operating surplus transferred from savings | - | - | - | - |
| 17. | New loan proceeds: Commercial loan and/or line of credit | - | - | - | - |
| 18. | Diocesan Development Program (DDP) loan | - | - | - | - |
| 19. | Other (Interfund loans within the church's funds) | - | - | - | - |
| 20. | Total cash available (lines 5+D+SVG+17:19) | 84,259 | 128,148 | 125,265 | 165,522 |
| EXPENSES | | | | | |
| Outreach | | | | | |
| *21. | Pledge to Diocese = 10.5% of Actual 2022 Normal Operating Income | 692 | 4,150 | 4,149 | 8,298 |
| *22. | Additional Camp Mitchell support beyond diocesan commitment | - | - | - | - |
| *23. | Budgeted congregational outreach, e.g., St. Francis House, food pantry, etc. | - | 2,613 | 1,800 | 3,600 |
| 24. | Total outreach (lines 21:23) | 692 | 6,763 | 5,949 | 11,898 |
| Program & Liturgy | | | | | |
| 25. | Evangelism & congregational development | - | 60 | 30 | 60 |
| 26. | Incorporation of new members: name tags, visitor cards, gifts, etc. | - | - | - | - |
| 27. | Communications: bulletins, newsltr, website design, ads, signs, etc. | 32 | 174 | 150 | 300 |
| 28. | Christian formation for all ages | - | - | - | - |
| 29. | Young adult & youth ministries | - | - | - | - |
| 30. | Music & choirs (instrument maintenance on line 95) | - | 48 | 28 | 55 |
| 31. | Liturgical expense: acolytes, LEMs, lay readers, etc. | - | - | - | - |
| 32. | Altar supplies & flowers | - | 137 | 250 | 500 |
| 33. | Diocesan convention delegates expense | - | 550 | 275 | 550 |
| 34. | Stewardship & capital campaign expense | - | - | - | - |
| 35. | Other (list) | - | - | - | - |
| 36. | Total program & liturgy (lines 25:35) | 32 | 969 | 733 | 1,465 |
| Parochial Clergy | | | | | |
| 37. | Cash Stipend - 2023 minimum clergy comp standards on dio website | 1,297 | 7,782 | 7,781 | 15,562 |

2023 Detailed Report of Activities

| | Current mo | Actual YTD | Bdgt YTD | 2023 Bdgt |
|--|--------------|---------------|---------------|---------------|
| 38. Cash Housing & Utilities allowance based on Fair Rental Value | 1,250 | 7,500 | 7,500 | 15,000 |
| 39. SE tax reimb. = 7.65% X (stipend+cash hsnng/utl+provided hsnng if any) | 195 | 1,170 | 1,169 | 2,338 |
| 40. Other clergy comp - exp allwncs, hsnng equity, 403(b), YE bonus, etc. | - | - | - | - |
| 41. Pension=18% X (stipend+hsnng/utl+SECA reimb+otr assessable comp) | 470 | 2,854 | 2,961 | 5,922 |
| Call diocesan office for pension calculation when housing is provided. | - | - | - | - |
| 42. Health insurance with Medical Trust - plan options/rates on dio website | - | - | - | - |
| 43. Dental insurance with Delta Dental of AR - rates on dio website | - | - | - | - |
| 44. \$40,000 group term life insurance with AD&D at \$25.20 per month | - | - | - | - |
| 45. Long term disability ins @ 0.092% of comp on Lines 37-40; short term @ 0.456% | - | - | - | - |
| 46. Continuing education (\$2,000 minimum for fulltime clergy) | - | - | 500 | 1,000 |
| 47. Travel/business reimb - IRS business mileage rate (65.5¢/mile in 2023) | - | - | 250 | 500 |
| 48. Clergy compensation & benefits (lines 37:47) | 3,212 | 19,306 | 20,161 | 40,322 |
| 49. Clergy search expense/moving expense | - | - | - | - |
| 50. Funds paid to another church for shared clergy | - | - | - | - |
| 51. Less funds received for shared clergy (enter as negative number) | - | - | - | - |
| 52. Total parochial clergy (lines 48:51) | 3,212 | 19,306 | 20,161 | 40,322 |
| Supply Clergy | | | | |
| 53. Supply Clergy stipend (minimum: \$200 per Sunday) | - | - | 400 | 800 |
| 54. Travel reimb f/Supply Clergy=IRS bus mileage rate (65.5¢/mile in 2023) | - | - | 70 | 140 |
| 55. See Supply Clergy policy at https://www.episcopalarkansas.org/supply-clergy | - | - | - | - |
| 56. Total supply clergy (lines 53:55) | - | - | 470 | 940 |
| Lay Personnel (Gross payroll before withholdings & deductions) | | | | |
| 57. Parish Administrator/Church Secretary | - | - | - | - |
| 58. Financial Secretary/Treasurer | - | - | - | - |
| 59. Organist/Choir Director | 400 | 2,500 | 2,850 | 5,700 |
| 60. Program Director/Christian Formation Director | - | - | - | - |
| 61. Youth Director | - | - | - | - |
| 62. Child Care Workers | - | - | - | - |
| 63. Sexton/Custodian | - | - | - | - |
| 64. Grounds Maintenance Workers | - | - | - | - |
| 65. Other (list) | - | - | - | - |
| Benefits (Details at https://episcopalarkansas.org/employee-benefits/) | | | | |
| 66. Social Security & Medicare taxes = 7.65% of lay employee wages | 31 | 162 | 218 | 436 |
| 67. Pension contributions--5% to 9% of lay employees' salaries; see website | - | - | - | - |
| 68. Health ins-Lay emp working 1,500 hrs must enroll in Medical Trust | - | - | - | - |
| 69. Delta Dental insurance--diocese's group plan not with the Medical Trust | - | - | - | - |
| 70. Group life @ \$25.20/mo; Disability premiums detailed on bdgt wrksht | - | - | - | - |
| 71. Wrkrs Comp: clergy/clerical = wages X .0033; sxtns/grnds = wages X .0210; | - | 9 | 63 | 125 |
| childcare workers = wages X .0071; Multiply total by Prem Adj Factor of 0.79 f/final bdgt | - | - | - | - |
| 72. Lay employee trvl/training - Reimb up to IRS bus mileage rate of 65.5¢/mi | - | - | 88 | 175 |
| 73. Other (list)-Reimburse volunteers at IRS charitable mileage rate of 14¢/mi | - | (4) | - | - |
| 74. Total lay personnel & benefits (lines 57:73) | 431 | 2,667 | 3,218 | 6,436 |
| Administrative | | | | |
| 75. Contract services: bookkeeping, audit, legal, etc. | 135 | 810 | 840 | 1,680 |
| 76. Kitchen/Hospitality expense | - | 91 | - | - |
| 77. Office supplies & equipment | - | 81 | 50 | 100 |
| 78. Postage: including Fed Ex, P.O. box rental, meter lease, etc. | - | - | 32 | 63 |
| 79. Telephone & fax expense | - | - | - | - |
| 80. Internet & cable services | - | - | 12 | 23 |
| 81. Website services | - | - | 132 | 264 |
| 82. Computer software, updates, tech support | - | - | - | - |
| 83. Office equipment lease | - | - | - | - |
| 84. Service contracts on office equipment | - | - | 75 | 150 |
| 85. Dues & Fees | - | 57 | - | - |
| 86. Church-owned auto expense: license, gas & oil, insurance, repairs | - | - | - | - |
| 87. Other (list) | - | - | - | - |
| 88. Total administrative expense (lines 75:87) | 135 | 1,039 | 1,140 | 2,280 |
| Property & Facilities | | | | |
| 89. Interest payments on loans (principal recorded on line 101) | - | - | - | - |

2023 Detailed Report of Activities

| | | Current mo | Actual YTD | Bdgt YTD | 2023 Bdgt |
|------------|--|---------------|----------------|----------------|-----------------|
| 90. | Property, casualty & liability insurance (CIC-VT package policy) | - | 2,500 | 2,600 | 5,200 |
| 91. | Utilities | 270 | 3,494 | 2,500 | 5,000 |
| 92. | Custodial & lawn supplies | 221 | 354 | 250 | 500 |
| 93. | Repairs & maintenance on buildings | - | 1,899 | 2,500 | 5,000 |
| 94. | Service contracts: heat/AC, termite, pest control, etc. | - | 904 | 720 | 1,440 |
| 95. | Musical instrument maintenance | - | - | - | - |
| 96. | Furnishings | - | - | - | - |
| 97. | Rent expense on facilities | 185 | 9,172 | 6,500 | 13,000 |
| 98. | Property taxes & fees | - | - | - | - |
| 99. | Other (list) | - | - | - | - |
| 100. | Total property & facilities expense (lines 89:100) | 676 | 18,323 | 15,070 | 30,140 |
| *E | TOTAL OPERATING EXPENSES (lines 24+36+52+56+73+88+101) | 5,178 | 49,067 | 46,740 | 93,481 |
| XXX | RESULT OF CURRENT OPERATIONS (Line B minus Line E) | 931 | (2,394) | (7,533) | (15,067) |
| | Non-Operating Expenses | | | | |
| *101. | Major improvements & capital expenditures - includes principal pmts on loans (interest payments recorded on line 89) | - | - | - | - |
| *102. | Outreach & mission NOT funded through operating budget (see line 15) | 100 | 100 | - | - |
| *103. | Funds contributed to Episcopal seminaries | - | - | - | - |
| *104. | Funds sent to other organizations (offsets line 16) | - | - | - | - |
| 105. | Non-op exp paid directly from designated funds: church discretionary fd, memorial fund, ECW fund, contingency fund, etc. | - | - | - | - |
| 106. | Transfers to other non-operating funds, either restricted or unrestricted (show also on assets and liabilities page) | - | - | - | - |
| *F | Total non-operating expenses (lines 101:106) | 100 | 100 | - | - |
| *G | TOTAL ALL EXPENSES (E+F) | 5,278 | 49,167 | 46,740 | 93,481 |
| 107. | Ending Cash in op acct per books (same as next period Beginning Cas | 78,981 | 78,981 | 78,525 | 72,041 |
| | (line 20-line G) Always reconcile ending cash with bank statements. | | | | |
| | * Year-end actual figures go in the Parochial Report. | | | | |
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2023 Report of Certain Assets and Liabilities

| Church/City: | Mo/Day/Yr: 6/30/23 | | | |
|--|--------------------------------|-----------------------------|------------------------------|--------------------------|
| Round to the nearest dollar. Year-end entries on starred* lines are needed for the Parochial Report. | | | | |
| Rename individual Designated Funds to fit your situation. | | | | |
| | Beginning of period | Receipts to date | Disb'mnts to date | End of period |
| Cash & Cash Equivalents | | | | |
| a. Cash in Operating Account | \$ 7,216 | \$ 6,276 | \$ 5,276 | \$ 8,216 |
| b. Cash in Other Checking, Savings, CDs, Money Markets | 81,332 | 91 | | 81,423 |
| *1. Subtotal of All Cash on Hand (lines a + b) | 88,548 | 6,367 | 5,276 | 89,639 |
| *2. Total in Stocks, Bonds, Mutual Funds (@ market value) | | | | - |
| 3. Total Cash & Cash Equivalents (lines 1 + 2) | 88,548 | 6,367 | 5,276 | 89,639 |
| Cash & Cash Equivalents broken down as follows: | | | | |
| 4. Unrestricted Funds (includes operating account and prior years' surplus held in savings accounts) | 76,058 | 6,200 | 5,276 | 76,982 |
| Designated or Restricted Funds (re-name as needed) | | | | |
| 5. Building Fund | 2,219 | | | 2,219 |
| 6. Columbarium Fund | | | | - |
| 7. Contingency Fund (for unexpected major expenses) | | | | - |
| 8. Discretionary Fund | 1,610 | 42 | | 1,652 |
| 9. Endowment Fund | | | | - |
| 10. Episcopal Churchwomen | 578 | | | 578 |
| 11. Men's Group Fund | | | | - |
| 12. Memorial Fund | 2,096 | | | 2,096 |
| 13. Organ Fund | | | | - |
| 14. Raise The Roof Capital Campaign Fund | | | | - |
| 15. Scholarship Fund | | | | - |
| 16. Stained Glass Fund | | | | - |
| 17. Youth Ministry Fund | | | | - |
| 18. Other (please name): DOLLARS TO OUTREACH | 1,616 | | | 1,616 |
| 19. FOOD PANTRY | 4,371 | 125 | | 4,496 |
| 20. Total Unrestricted & Restricted Funds (lines 4:19) | 88,548 | 6,367 | 5,276 | 89,639 |
| (Line 20 must equal Line 3) | | | | |
| Restricted Fund Pledges Not Yet Paid | | | | |
| 21. Building Fund | | | | - |
| 22. Capital Campaign | | | | - |
| 23. Other (please name): | | | | - |
| 24. | | | | - |
| 25. Total Restricted Pledges Not Yet Paid (lines 21:24) | - | - | - | - |
| Estimated Value of Fixed Assets & Real Estate | | | | |
| 26. Land | | | | - |
| 27. Church Buildings & Imprvmnts (including pipe organ) | | | | - |
| 28. Furniture, Fixtures, Equipment | | | | - |
| 29. Fine Arts | | | | - |
| 30. Vehicles | | | | - |
| 31. Rectory/Vicarage | | | | - |
| 32. Rental Property | | | | - |
| 33. Total Fixed Assets & Real Estate (lines 26:32) | - | - | - | - |
| Total Assets | \$ 88,548.00 | \$ 6,367.00 | \$ 5,276.00 | \$ 89,639.00 |
| Continued on next page | | | | |

2023 Report of Certain Assets and Liabilities

| | | Beginning of period | Receipts to date | Disb'mnts to date | End of period |
|-----|---|------------------------|---------------------|----------------------|------------------|
| | Loans, mortgages and other commitments | Amt borrowed | Additions | Princ Pmts | Balance |
| 34. | Principal on Commercial Loan at _____ Bank | | | | - |
| | Interest rate: Maturity date: | | | | |
| | Collateral: | | | | |
| 35. | Diocesan Development Program Loan (DDP) | | | | - |
| | Interest rate: Maturity date: | | | | |
| | Collateral: | | | | |
| 36. | Other Liabilities (e.g., Interfund loans, private loans) | | | | |
| 37. | Total Loans, Mtgs, Other Commitments (lines 34:37) | - | - | - | - |

Approved by the Vestry of _____, on _____, 20____.

Attested by Vicar or Warden: _____ Clerk or Treasurer: _____.

Please return signed copy by the 21st of April, July, and October, 2023, and January 21, 2024.

| | |
|---|--|
| Mary Jane Hodges, Financial Coordinator | e-mail: mjhodges@episcopalarkansas.org |
| Episcopal Diocese of Arkansas | phone: (501) 218-8807 |
| P.O. Box 164668 | fax: (501) 372-2147 |
| Little Rock, AR 72216-4668 | |