

2019 Comparative Budget

Church & City: **St. Matthew's, Benton**

Round to the nearest dollar. Year-end entries on starred* lines are entered in the Parochial Report, page 3.

Giving Information

*1.	Number signed pledge cards for 2019 Operating Budget	22			
*2.	Total dollars pledged to 2019 Operating Budget	\$ 52,840			
3.	Average pledge for 2019	\$ 2,247			
*4.	Avg. Sunday Attendance in 2018 (Parochial Rep. page 2)	37			
			2018 Actual	2019 Budget	Variance
REVENUES					
5.	Beginning Cash in operating acct (same as prior period Ending Cash)	\$ 10,619	-	\$ (10,619)	
	Operating Revenues				
6.	Undesignated plate offerings & regular non-pledge support	9,160	6,000	(3,160)	
7.	Pledge payments to operating budget	59,384	45,764	(13,620)	
*8.	Plate offerings, pledge pmts. & regular support (lines 6+7)	68,544	51,764	(16,780)	
*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, miscellaneous activities, etc.	7,110	6,000	(1,110)	
*11.	Unrestricted bequests used for operations			-	
*A	Normal operating income, or NOI (lines 8:11)	75,654	57,764	(17,890)	
*12.	Assistance from diocese for operating budget (\$2,552.19 RTR grant)	-		-	
*B	TOTAL OPERATING REVENUES (lines A+12)	75,654	57,764	(17,890)	
	Non-Operating Revenues				
*13.	Capital funds, gifts & additions (including grants from diocese for capital projects)			-	
*14.	Additions to endowment & other investment funds (including earnings)			-	
*14a.	Gifts for other designated funds: clergy DF, memorial fund, ECW fund, scholarship fund, organ fund, youth fund, ins. proceeds, etc.	500		(500)	
*15.	Contributions & grants for congregation-based outreach & mission programs (see line 103)	-		-	
*16.	Funds received for transmittal to other organizations (see line 105)	233		(233)	
*C	Subtotal non-operating revenues (lines 13:16)	733	-	(733)	
*D	TOTAL ALL REVENUES (lines B+C)	76,387	57,764	(18,623)	
17.	New loan proceeds: Commercial			-	
18.	Diocesan			-	
19.	Other (Interfund loans within the church)			-	
20.	Total cash available (lines 5+D+17:19)	87,006	57,764	(29,242)	
EXPENSES					
	Outreach				
*21.	Tithe to Diocese: 10% of 2018 Operating Income on Line A above	7,416	7,673	257	
*22.	Sharing Our Bounty beyond the tithe: Young Adults, Church Dev, Ministry discern, the Church in the US & abroad, Camp Mitchell	81		(81)	
*23.	Congregational outreach, MDGs, Jubilee ministries, St. Francis Hse	-	500	500	
24.	Total outreach (lines 21:23)	7,497	8,173	676	
	Program & Liturgy				
25.	Evangelism & congregational development	135	150	15	
26.	Incorporation of new members: name tags, visitor cards, gifts, etc.	-	-	-	
27.	Communications: Service leaflets, newsletter, website design	-	200	200	
27a.	Ads, signs, public relations, etc.	-	250	250	
28.	Christian formation for all ages			-	
29.	Young adult & youth ministries			-	
30.	Music & choirs (instrument maintenance on line 97)			-	
31.	Liturgical expense: acolytes, LEMs, lay readers, etc.	459	350	(109)	

2019 Comparative Budget

		2018 Actual	2019 Budget	Variance
32.	Altar supplies & flowers	488	900	412
33.	Diocesan convention delegates expense	660	375	(285)
34.	Stewardship & capital campaign expense	-	-	-
35.	Other (list)	-	-	-
36.	Total program & liturgy (lines 25:35)	1,742	2,225	483
	Parochial Clergy			-
37.	Cash Stipend - 2018 minimum clergy comp gdlines on dio website	12,888	12,886	(2)
38.	Cash Housing allowance	3,000	3,000	-
38a.	Cash Utilities allowance	3,000	3,000	-
39.	SE tax reimb. = 7.65% X (stipend+cash hsng/util+provided hsng)	1,788	1,791	3
40.	Other clergy comp - exp allwncs, hsng equity, 403(b), bonus, etc.	1,524	1,522	(2)
41.	Pension = 18% X (stipend+hsng/util+SE tax reimb.+other comp)	5,196	5,201	5
	[Different pension calculation for provided housing. Call dio office.]			-
42.	Health insurance with Medical Trust - rates on diocesan website		-	-
43.	Dental insurance with Delta Dental - rates on diocesan website	-	-	-
44.	\$40,000 group term life insurance at \$25.20 per month	300	300	-
45.	Long-term disability ins. Short-term disability is paid by Pension Fund.			-
46.	Professional exp reimb - continuing ed, books, etc. - \$2K minimum	-	800	800
47.	Travel/business reimb. - use IRS mileage rate of 50.5 cents/mile	-	1,600	1,600
48.	Clergy compensation & benefits (lines 37:47)	27,696	30,100	2,404
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)	27,696	30,100	2,404
	Supply Clergy			-
53.	Supply clergy stipend (minimum: \$125/Sunday or \$150 for 2 services)	4,860	4,680	(180)
54.	Travel reimbursement for supply clergy @ 50.5 cents/mile	706	724	18
55.	Pension for extended supply (Supply Clergy Policy on website)	780	778	(2)
56.	Total supply clergy (lines 53:55)	6,346	6,182	(164)
	Lay Personnel			-
57.	Church Secretary (Andrea Billingsley)	1,236	1,400	164
58.	Financial Secretary/Treasurer (Melinda Hood)			-
59.	Organist/Choir Director (Virginia Strohmeyer)	5,300	5,400	100
60.	Program Director/Christian Formation Director			-
61.	Youth Director			-
62.	Child Care Workers (Helen Jones, Hanna Courtney)	2,040	2,160	120
63.	Sexton/Custodian (Betty Tollett replaced Betty Hostetler in early '08)	1,650	2,025	375
64.	Grounds Maintenance Workers			-
65.	Other (list)			-
	Benefits			-
66.	Social Security & Medicare taxes = 7.65% of wages (organist only)	425	413	(12)
67.	Pension contributions			-
68.	Health insurance			-
69.	Dental insurance	-	-	-
70.	Life insurance & disability insurance			-
71.	Workers' Compensation ins.: clergy, prof, clerical = wages x 0.47%	-	165	165
71a.	other employees = wages x 3.51%			-
72.	Lay employee travel & training			-
73.	Other (list)			-
74.	Total lay personnel & benefits (lines 57:73)	10,651	11,563	912
	Administrative Expense			-
75.	Contract services: bookkeeping, audit, legal, etc.	1,560	1,620	60
76.	Kitchen/Hospitality expense	21	150	129

2019 Comparative Budget

	2018 Actual	2019 Budget	Variance
77. Office supplies & equipment	148	350	202
78. Postage: including Fed Ex, P.O. box rental, meter lease, etc.	75	150	75
79. Telephone & fax expense	163	250	87
80. Internet & cable services			-
81. Website services			-
82. Computer software, updates, tech support	-		-
83. Office equipment lease		-	-
84. Service contracts on office equipment	-	-	-
85. Dues & Fees (Chamber of Commerce)			-
86. Church-owned auto expense: license, gas & oil, insurance, repairs			-
87. Other (list)			-
88. Total administrative expense (lines 75:87)	1,967	2,520	553
Property expense			-
89. Interest payments on loans (principal recorded on line 102)	63	28	(35)
90. Property, casualty & liability insurance (includes D&O and bond)	4,158	4,200	42
91. Umbrella liability insurance			-
92. Electricity, water & sewer	3,352	2,700	(652)
92a. Natural gas	1243	1,200	(43)
93. Custodial & lawn supplies	364	400	36
94. Repairs & maintenance on buildings	3,268	2,500	(768)
95. Service contracts: heat/AC, termite, pest control, etc.	767	750	(17)
96. Musical instrument maintenance			-
97. Furnishings			-
98. Rent expense on facilities			-
99. Property taxes & fees	-		-
100. Other (list)			-
101. Total property expense (lines 89:100)	13,215	11,778	(1,437)
*E TOTAL OPERATING EXPENSES (lines 24+36+52+56+73+88+101)	69,114	72,541	3,427
XXX RESULT OF CURRENT OPERATIONS (Line B minus Line E)	6,540	(14,777)	(21,317)
Non-Operating Expenses			-
*102. Major improvements & capital expenditures - includes principal pmts on loans (interest payments recorded on line 89)	1,917	2,042	125
*103. Outreach & mission not funded through operating budget (see line 15)			-
*104. Funds contributed to Episcopal seminaries			-
*105. Funds sent to other organizations (offsets line 16)	233		(233)
106. Non-op exp paid directly from designated funds: clergy discretionary, memorial fund, ECW fund, contingency fund, etc.			-
107. Transfers to other non-operating funds, either restricted or unrestricted (show also on assets and liabilities page)			-
*F Total non-operating expenses (lines 102:107)	2,150	2,042	(108)
*G TOTAL ALL EXPENSES (E+F)	71,264	74,583	3,319
108. Ending Cash in operating acct (same as next period Beginning Cash) (line 20 less line G) Always reconcile ending cash with bank stmt.	\$ 15,742	(16,819)	\$ (32,561)
* Year-end actual figures go in the Parochial Report.			

2019 Detailed Activity Report

Church & City: St. Matthew's, Benton		Month of: Jun 2019			
Round to the nearest dollar. Year-end entries on starred* lines are entered in the Parochial Report, page 3.					
Giving Information					
*1. Number signed pledge cards for 2019 Operating Budget	22				
*2. Total dollars pledged to 2019 Operating Budget	\$ 53,840				
*2a Discount of 13% for unpaid historical pledges	\$ 46,841				
3. Average pledge for 2019	\$ 2,247				
*4. Average Sunday Attendance (ASA) year-to-date	37				
		Current mo.	2019 YTD	Bdgt YTD	2019 Bdgt
REVENUES					
5. Beginning Cash in operating acct (same as prior period Ending Cash)	26,334	15,742	-	-	-
Operating Revenues					
6. Undesignated plate offerings & regular non-pledge support	859	5,078	3,000.00	6,000	6,000
7. Pledge payments to operating budget	2,560	27,821	22,882.00	45,764	45,764
*8. Plate offerings, pledge pmts. & regular support (lines 6+7)	3,419	32,899	25,882.00	51,764	51,764
*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, miscellaneous activities, etc.	610	7,748	3,000.00	6,000	6,000
*11. Unrestricted bequests used for operations	-	-	-	-	-
*A Normal operating income, or NOI (lines 8:11)	4,029	40,647	28,882.00	57,764	57,764
*12. Assistance from diocese for operating budget	-	-	-	-	-
*B TOTAL OPERATING REVENUES (lines A+12)	4,029	40,647	28,882.00	57,764	57,764
Non-Operating Revenues					
*13. Capital funds, gifts & additions (including grants from diocese for capital projects)	-	-	-	-	-
*14. Additions to endowment & other investment funds (including earnings)	-	-	-	-	-
*14a. Gifts for other designated funds: clergy DF, memorial fund, ECW fund, scholarship fund, organ fund, youth fund, ins. proceeds, etc.	-	1,619	-	-	-
*15. Contributions & grants for congregation-based outreach & mission programs (see line 103)	-	-	-	-	-
*16. Funds received for transmittal to other organizations (see line 105)	-	-	-	-	-
*C Subtotal non-operating revenues (lines 13:16)	-	1,619	-	-	-
*D TOTAL ALL REVENUES (lines B+C)	4,029	42,266	28,882.00	57,764	57,764
17. New loan proceeds: Commercial	-	-	-	-	-
18. Diocesan	-	-	-	-	-
19. Other (Interfund loans within the church)	-	-	-	-	-
20. Total cash available (lines 5+D+17:19)	30,363	58,008	28,882.00	57,764	57,764
EXPENSES					
Outreach					
*21. Tithe to Diocese: 10% of 2017 Operating Income on Line A above	1,278	4,473	3,836.50	7,673	7,673
*22. Sharing Our Bounty beyond the tithe: Young Adults, Church Dev, Ministry discern, the Church in the US & abroad, Camp Mitchell	-	-	-	-	-
*23. Congregational outreach, MDGs, Jubilee ministries, St. Francis Hse	-	-	-	-	-
24. Total outreach (lines 21:23)	1,278	4,473	4,086.50	8,173	8,173
Program & Liturgy					
25. Evangelism & congregational development	-	60	75.00	150	150
26. Incorporation of new members: name tags, visitor cards, gifts, etc.	-	-	-	-	-
27. Communications: Service leaflets, newsletter, website design	-	-	100.00	200	200
27a. Ads, signs, public relations, etc.	-	-	125.00	250	250
28. Christian formation for all ages	-	-	-	-	-
29. Young adult & youth ministries	-	-	-	-	-
30. Music & choirs (instrument maintenance on line 97)	-	36	-	-	-
31. Liturgical expense: acolytes, LEMs, lay readers, etc.	-	166	100.00	200	200
32. Altar supplies & flowers	202	324	250.00	500	500
33. Diocesan convention delegates expense	-	115	187.50	375	375
34. Stewardship & capital campaign expense	-	-	-	-	-

2019 Detailed Activity Report

		Current mo.	2019 YTD	Bdgt YTD	2019 Bdgt
84.	Service contracts on office equipment	-	-	-	-
85.	Dues & Fees	-	40	-	-
86.	Church-owned auto expense: license, gas & oil, insurance, repairs	-	-	-	-
87.	Other (list)	-	-	-	-
88.	Total administrative expense (lines 75:87)	935	1,886	1,260.00	2,520
	Property & Facilities				
89.	Interest payments on loans (principal recorded on line 102)	5	22	14.00	28
90.	Property, casualty & liability insurance (includes D&O and bond)	-	2,149	2,100.00	4,200
91.	Umbrella liability insurance	-	-	-	-
92.	Electricity, water & sewer	288	1,458	1,350.00	2,700
92a.	Natural gas	45	943	600.00	1,200
93.	Custodial & lawn supplies	-	194	200.00	400
94.	Repairs & maintenance on buildings	346	491	1,250.00	2,500
95.	Service contracts: heat/AC, termite, pest control, etc.	-	561	450.00	900
96.	Musical instrument maintenance	-	-	-	-
97.	Furnishings	-	-	-	-
98.	Rent expense on facilities	-	-	-	-
99.	Property taxes & fees	-	-	-	-
100.	Other (list)	-	-	-	-
101.	Total property & facilities expense (lines 89:100)	684	5,818	5,889.00	11,778
*E	TOTAL OPERATING EXPENSES (lines 24+36+52+56+73+88+101)	8,660	35,497	36,270.50	72,541
XXX	RESULT OF CURRENT OPERATIONS (Line B minus Line E)	(4,631)	5,150	(7,388.50)	(14,777)
	Non-Operating Expenses				
*102.	Major improvements & capital expenditures - includes principal pmts on loans (interest payments recorded on line 89)	325	1,133	1,021.00	2,042
*103.	Outreach & mission not funded through operating budget (see line 15)	-	-	-	-
*104.	Funds contributed to Episcopal seminaries	-	-	-	-
*105.	Funds sent to other organizations (offsets line 16)	185	185	-	-
106.	Non-op exp paid directly from designated funds: clergy discretionary, memorial fund, ECW fund, contingency fund, etc.	-	-	-	-
107.	Transfers to other non-operating funds, either restricted or unrestricted (show also on assets and liabilities page)	-	-	-	-
*F	Total non-operating expenses (lines 102:107)	510	1,318	1,021.00	2,042
*G	TOTAL ALL EXPENSES (E+F)	9,170	36,815	37,291.50	74,583
108.	Ending Cash in operating acct (same as next period Beginning Cash) (line 20 less line G) Always reconcile ending cash with bank stmt.	21,193	21,193	(8,409.50)	(16,819)
	* Year-end actual figures go in the Parochial Report.				
	Vestry approved on:				
	Attested by:				

2019 Summary Activity Report

Church & City: St. Matthew's, Benton		Month of: Jun 2019		
Year-end entries on starred* lines go in the Parochial Report. Starred lines match page 3 of the Parochial Report.				
This report assumes that the revenues and expenses below are run through the operating account. Activity in other accounts is reported on the Assets & Liabilities report and included in the annual Parochial Report.				
1 Giving Information for 2018:				
2	Average Sunday Attendance (ASA) year-to-date	48		
3	*1 Number signed pledge cards for report year	27		
4	*2 Total dollars pledged for report year	\$ 56,840		
5			Current	2019
6			Month	YTD
7				2019
8				Budget
7 Operating Revenues				
8	*3 Plate offerings, pledge payments & regular support	\$ 3,419	\$ 32,899	\$ 51,764
9	*4 Money from investments, used for operations	-	-	-
10	*5 Other operating income (unrestricted & restricted gifts used for	610	7,748	6,000
11	operations; contributions from congregation's organizations)			
12	*6 Unrestricted bequests used for operations	-	-	-
13	*A Normal Operating Income (NOI)	4,029	40,647	57,764
14	*7 Assistance from diocese for operating budget	-	-	-
15	*B Total Operating Revenues	4,029	40,647	57,764
16				
17 Operating Expenses				
18	*12 Tithe to Diocese and Sharing Our Bounty beyond the tithe	1,278	4,473	7,673
19	*13 Outreach programs funded through operating budget	-	-	500
20	Other operating expense:			
21	Program & Liturgy expense	202	701	2,225
22	Clergy expense	4,430	17,022	36,282
23	Lay Personnel & Benefits expense	1,131	5,597	11,563
24	Administrative expense	935	1,886	2,520
25	Property & Facilities expense	684	5,818	11,778
26	*14 Total other operating expenses	7,382	31,024	64,368
27	*E Total Operating Expenses	8,660	35,497	72,541
28				
29	Surplus or (Deficit) from Operating Activity	\$ (4,631)	\$ 5,150	\$ (14,777)
30				
31 Non-Operating Revenues				
32	*8 Capital funds, gifts & additions	-	-	-
33	*9 Additions to endowment & other investment funds	-	1,619	-
34	*10 Contributions & grants for congregation-based outreach & mission	-	-	-
35	*11 Funds received for transmittal to other organizations	-	-	-
36	*C Total Non-Operating Revenues	-	1,619	-
37 Non-Operating Expenses				
38	*15 Major improvements & capital expenditures (includes loan principal)	325	1,133	2,042
39	*16 Outreach & mission not funded through operating budget	-	-	-
40	*17 Funds contributed to Episcopal seminaries	-	-	-
41	*18 Funds sent to other organizations	185	185	-
42	Non-operating expenses paid directly from designated funds	-	-	-
43	Transfers to non-operating funds	-	-	-
44	*F Total Non-Operating Expenses	510	1,318	2,042
45				
46	Surplus or (Deficit) from Non-Operating Activity	\$ (510)	\$ 301	\$ (2,042)
47				
48				
49	Beginning cash in operating account	\$ 26,334	\$ 15,742	\$ -
50	*D Total All Revenues	4,029	42,266	57,764
51	*G Total All Expenses	9,170	36,815	74,583
52	Ending cash in operating account	\$ 21,193	\$ 21,193	\$ (16,819)
53				
54	*19 Total cash in all checking and savings accounts as of to date:	\$ 22,086		
55	*20 Total investments at market value as of	\$ -		

Report of Certain Assets & Liabilities

Church & City: St. Matthew's, Benton		Date: Jun 2019			
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	26,334.00	\$ 4,029	\$ 9,170	\$ 21,193
b.	Cash in Other Checking, Savings, CDs, Money Markets	893.00			893
*1.	Subtotal of All Cash on Hand (lines a + b)	27,227.00	4,029	9,170	22,086
*2.	Total in Stocks, Bonds, Mutual Funds (@ market value)				-
3.	Total Cash & Cash Equivalents (lines 1 + 2)	27,227.00	4,029	9,170	22,086
Cash & Cash Equivalents broken down as follows:					
4.	Unrestricted Funds (includes operating account)	24,568.00	4,029	9,170	19,427
Designated or Restricted Funds					
5.	Building Fund	2,219.00			2,219
6.	Contingency Fund (for unexpected major expenses)				-
7.	Discretionary Fund	-			-
8.	Endowment Fund				-
8.	Episcopal Churchwomen (ECW)	578.00			578
9.	ECW Cookbook Fund				-
10.	Men's Group Fund				-
11.	Memorial Fund	-			-
12.	Scholarship Fund				-
13.	Youth Ministry Fund				-
14.	Other (please name): LILY/BISHOP/MKT/COM HOPE	(250.00)			(250)
15.	SIGN/ROOF FUND	112.00			112
16.	Total Unrestricted & Restricted Funds (lines 4:19)	27,227.00	4,029.00	9,170.00	22,086
	(Line 16 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.	Furniture, Fixtures, Equipment				-
27.	Fine Arts				-
28.	Automobiles				-
29.	Land				-
30.	Church Buildings & Imprvmnts (including pipe organ)				-
31.	Rectory/Vicarage				-
32.	Rental Property	-	-	-	-
33.	Total Fixed Assets & Real Estate (lines 26:32)				-
Continued on next page					
Loans, mortgages and other commitments					
34.	Principal on Commercial Loan at _____ Bank				-
	Interest Rate: _____	Maturity date: _____			
	What Bank? _____	Secured or Unsecured? _____	8		

Report of Certain Assets & Liabilities

35.	Principal on Mortgage Loan at _____ Bank				-
	Interest rate: _____ Maturity date: _____				
	Collateral: _____				
36.	Diocesan Development Program Loan (DDP)				-
	Interest rate: _____ Maturity date: _____				
	Collateral: _____				
37.	Other Liabilities (e.g., Interfund loans, private loans)				
38.	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 15th of April, July, and October, 2019, and January, 2020.

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