

## 2011 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 2012 Operating Budget	30			
*2.	Total dollars pledged to 2012 Operating Budget	\$ 70,310			
3.	Average pledge for 2012	\$ 2,344			
*4.	Avg. Sunday Attendance in 2011 (Parochial Rep. page 2)	44			
			<b>2011 Actual</b>	<b>2012 Budget</b>	<b>Variance</b>
<b>REVENUES</b>					
5.	<b>Beginning Cash in operating acct (same as prior period Ending Cash)</b>	<b>\$ 6,483</b>	<b>11,914.00</b>	<b>\$ 5,431</b>	
	<b>Operating Revenues</b>				
6.	Undesignated plate offerings & regular non-pledge support	13,398	10,000.00	(3,398)	
7.	Pledge payments to operating budget	61,596	63,000.00	1,404	
*8.	<b>Plate offerings, pledge pmts. &amp; regular support (lines 6+7)</b>	<b>74,994</b>	<b>73,000.00</b>	<b>(1,994)</b>	
*9.	Money from investments, used for operations	7,047		(7,047)	
*10.	Other operating income: unrestricted gifts, restricted gifts used for operations, contributions from congregation's organizations, rental income, fees, miscellaneous activities, etc.	1,122		(1,122)	
*11.	Unrestricted bequests used for operations			-	
*A	<b>Normal operating income, or NOI (lines 8:11)</b>	<b>83,163</b>	<b>73,000.00</b>	<b>(10,163)</b>	
*12.	Assistance from diocese for operating budget (\$2,552.19 RTR grant)	2,700		(2,700)	
*B	<b>TOTAL OPERATING REVENUES (lines A+12)</b>	<b>85,863</b>	<b>73,000.00</b>	<b>(12,863)</b>	
	<b>Non-Operating Revenues</b>				
*13.	Capital funds, gifts & additions (including grants from diocese for capital projects)	3,111		(3,111)	
*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.	410		(410)	
*15.	Contributions & grants for congregation-based outreach & mission programs (see line 103)	919		(919)	
*16.	Funds received for transmittal to other organizations (see line 105)	166		(166)	
*C	<b>Subtotal non-operating revenues (lines 13:16)</b>	<b>4,606</b>	<b>-</b>	<b>(4,606)</b>	
*D	<b>TOTAL ALL REVENUES (lines B+C)</b>	<b>90,469</b>	<b>73,000.00</b>	<b>(17,469)</b>	
17.	New loan proceeds: Commercial			-	
18.	Diocesan			-	
19.	Other (Interfund loans within the church)			-	
20.	<b>Total cash available (lines 5+D+17:19)</b>	<b>96,952</b>	<b>84,914.00</b>	<b>(12,038)</b>	
<b>EXPENSES</b>					
	<b>Outreach</b>				
*21.	Tithe to Diocese: 10% of 2011 Operating Income on Line A above	8,408	6,300.00	(2,108)	
*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	941	1,000.00	59	
24.	<b>Total outreach (lines 21:23)</b>	<b>9,349</b>	<b>7,300.00</b>	<b>(2,049)</b>	
	<b>Program &amp; Liturgy</b>				
25.	Evangelism & congregational development	87	87.00	-	
26.	Incorporation of new members: name tags, visitor cards, gifts, etc.	45		(45)	
27.	Communications: Service leaflets, newsletter, website design	258	300.00	42	
27a.	Ads, signs, public relations, etc.			-	
28.	Christian formation for all ages	530	530.00	-	
29.	Young adult & youth ministries	31	-	(31)	
30.	Music & choirs (instrument maintenance on line 97)		100.00	100	
31.	Liturgical expense: acolytes, LEMs, lay readers, etc.	442	442.00	-	

## 2011 Comparative Budget

		2011 Actual	2012 Budget	Variance
32.	Altar supplies & flowers	621	621.00	-
33.	Diocesan convention delegates expense	681	500.00	(181)
34.	Stewardship & capital campaign expense		200.00	200
35.	Other (list)			-
36.	<b>Total program &amp; liturgy (lines 25:35)</b>	<b>2,695</b>	<b>2,780.00</b>	<b>85</b>
	<b>Parochial Clergy</b>			-
37.	Cash Stipend - 2011 minimum clergy comp gdlines on dio website	21,655	21,655.00	-
38.	Cash Housing allowance	1,600	1,600.00	-
38a.	Cash Utilities allowance	4,900	4,900.00	-
39.	SE tax reimb. = 7.65% X (stipend+cash hsng/util+provided hsng)	2,345	2,345.00	-
40.	Other clergy comp - exp allwncs, hsng equity, 403(b), bonus, etc.			-
41.	Pension = 18% X (stipend+hsng/util+SE tax reimb.+other comp)			-
	[Different pension calculation for provided housing. Call dio office.]	6,934	6,934.00	-
42.	Health insurance with Medical Trust - rates on diocesan website	2,000	6,000.00	4,000
43.	Dental insurance with Delta Dental - rates on diocesan website	1,225	1,362.00	137
44.	\$40,000 group term life insurance at \$25.20 per month	331	302.00	(29)
45.	Long-term disability ins. Short-term disability is paid by Pension Fund.			-
46.	Professional exp reimb - continuing ed, books, etc. - \$2K minimum	1,132	2,000.00	868
47.	Travel/business reimb. - use IRS mileage rate of 50.5 cents/mile		2,000.00	2,000
48.	<b>Clergy compensation &amp; benefits (lines 37:47)</b>	<b>42,122</b>	<b>49,098.00</b>	<b>6,976</b>
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.	<b>Total parochial clergy (lines 48:51)</b>	<b>42,122</b>	<b>49,098.00</b>	<b>6,976</b>
	<b>Supply Clergy</b>			-
53.	Supply clergy stipend (minimum: \$125/Sunday or \$150 for 2 services)		-	-
54.	Travel reimbursement for supply clergy @ 50.5 cents/mile		-	-
55.	Pension for extended supply (Supply Clergy Policy on website)			-
56.	<b>Total supply clergy (lines 53:55)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Lay Personnel</b>			-
57.	Church Secretary (Andrea Billingsley)	425	425.00	-
58.	Financial Secretary/Treasurer (Melinda Hood)			-
59.	Organist/Choir Director (Virginia Strohmeyer)	4,680	5,300.00	620
60.	Program Director/Christian Formation Director			-
61.	Youth Director			-
62.	Child Care Workers (Helen Jones, Hanna Courtney)	1,170	1,300.00	130
63.	Sexton/Custodian (Betty Tollett replaced Betty Hostetler in early '08)	2,100	2,025.00	(75)
64.	Grounds Maintenance Workers			-
65.	Other (list)			-
	<b>Benefits</b>			-
66.	Social Security & Medicare taxes = 7.65% of wages (organist only)	635	692.00	57
67.	Pension contributions			-
68.	Health insurance			-
69.	Dental insurance	1,356	507.00	(849)
70.	Life insurance & disability insurance			-
71.	Workers' Compensation ins.: clergy, prof, clerical = wages x 0.47%	106	120.00	14
71a.	other employees = wages x 3.51%			-
72.	Lay employee travel & training			-
73.	Other (list)			-
74.	<b>Total lay personnel &amp; benefits (lines 57:73)</b>	<b>10,472</b>	<b>10,369.00</b>	<b>(103)</b>
	<b>Administrative Expense</b>			-
75.	Contract services: bookkeeping, audit, legal, etc.	1,320	1,440.00	120



## 2011 Detailed Activity Report

Church & City: <b>St. Matthew's, Benton</b>		Month of: <b>Apr 2012</b>			
Round to the nearest dollar. Year-end entries on starred* lines are entered in the Parochial Report, page 3.					
<b>Giving Information</b>					
*1. Number signed pledge cards for 2011 Operating Budget	30				
*2. Total dollars pledged to 2011 Operating Budget	\$ 70,310				
3. Average pledge for 2011	\$ 2,344				
*4. Average Sunday Attendance (ASA) to date in 2011	44				
		Current mo.	2012 YTD	Bdgt YTD	2012 Bdgt
<b>REVENUES</b>					
5. <b>Beginning Cash in operating acct (same as prior period Ending Cash)</b>		4,842	4,705	3,971	11,914
<b>Operating Revenues</b>		-			-
6. Undesignated plate offerings & regular non-pledge support		1,240	3,744	3,333	10,000
7. Pledge payments to operating budget		7,340	25,805	21,000	63,000
*8. <b>Plate offerings, pledge pmts. &amp; regular support (lines 6+7)</b>		8,580	29,549	24,333	73,000
*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.		500	1,970	-	-
*11. Unrestricted bequests used for operations		915	915	-	-
<b>*A Normal operating income, or NOI (lines 8:11)</b>		9,995	32,434	24,333	73,000
*12. Assistance from diocese for operating budget		-	-	-	-
<b>*B TOTAL OPERATING REVENUES (lines A+12)</b>		9,995	32,434	24,333	73,000
<b>Non-Operating Revenues</b>		-			-
*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.		-	-	-	-
*15. Contributions & grants for congregation-based outreach & mission programs (see line 103)		-	-	-	-
*16. Funds received for transmittal to other organizations (see line 105)		-	-	-	-
<b>*C Subtotal non-operating revenues (lines 13:16)</b>		-	-	-	-
<b>*D TOTAL ALL REVENUES (lines B+C)</b>		9,995	32,434	24,333	73,000
17. New loan proceeds: Commercial		-	-	-	-
18. Diocesan		-	-	-	-
19. Other (Interfund loans within the church)		-	-	-	-
20. <b>Total cash available (lines 5+D+17:19)</b>		14,837	37,139	28,305	84,914
<b>EXPENSES</b>					
<b>Outreach</b>		-			-
*21. Tithe to Diocese: 10% of 2011 Operating Income on Line A above		-	1,500	3,079	9,238
*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		-	323	283	850
24. <b>Total outreach (lines 21:23)</b>		-	1,823	2,433	7,300
<b>Program &amp; Liturgy</b>					
25. Evangelism & congregational development		54	54	29	87
26. Incorporation of new members: name tags, visitor cards, gifts, etc.		-	-	-	-
27. Communications: Service leaflets, newsletter, website design		20	217	100	300
27a. Ads, signs, public relations, etc.		-	-	-	-
28. Christian formation for all ages		-	-	177	530
29. Young adult & youth ministries		-	-	-	-
30. Music & choirs (instrument maintenance on line 97)		-	-	33	100
31. Liturgical expense: acolytes, LEMs, lay readers, etc.		86	214	67	200
32. Altar supplies & flowers		150	176	167	500
33. Diocesan convention delegates expense		-	376	167	500
34. Stewardship & capital campaign expense		-	-	67	200
35. Other (list) Commitment to Diocese/Outreach Program		-	-	-	-
36. <b>Total program &amp; liturgy (lines 25:35)</b>		310	1,037	927	2,780



## 2011 Detailed Activity Report

		Current mo.	2012 YTD	Bdgt YTD	2012 Bdgt
87.	Other (list)	-	-	-	-
88.	<b>Total administrative expense (lines 75:87)</b>	<b>547</b>	<b>2,153</b>	<b>1,275</b>	<b>3,825</b>
	<b>Property &amp; Facilities</b>				
89.	Interest payments on loans (principal recorded on line 102)	-	9	13	40
90.	Property, casualty & liability insurance (includes D&O and bond)	<b>708</b>	1,416	<b>1,243</b>	3,728
91.	Umbrella liability insurance	-	-	-	-
92.	Electricity, water & sewer	<b>262</b>	1,106	<b>1,067</b>	3,200
92a.	Natural gas	<b>98</b>	885	<b>533</b>	1,600
93.	Custodial & lawn supplies	<b>10</b>	103	<b>173</b>	520
94.	Repairs & maintenance on buildings	<b>75</b>	184	-	-
95.	Service contracts: heat/AC, termite, pest control, etc.	<b>73</b>	698	<b>300</b>	900
96.	Musical instrument maintenance	-	-	-	-
97.	Furnishings	-	-	-	-
98.	Rent expense on facilities	-	-	-	-
99.	Property taxes & fees	-	-	-	-
100.	Other (list)	-	-	-	-
101.	<b>Total property &amp; facilities expense (lines 89:100)</b>	<b>1,226</b>	<b>4,401</b>	<b>3,336</b>	<b>10,008</b>
<b>*E</b>	<b>TOTAL OPERATING EXPENSES (lines 24+36+52+56+73+88+101)</b>	<b>7,737</b>	<b>28,189</b>	<b>27,793</b>	<b>83,380</b>
<b>XXX</b>	<b>RESULT OF CURRENT OPERATIONS (Line B minus Line E)</b>	<b>2,258</b>	<b>4,245</b>	<b>(3,460)</b>	<b>(10,380)</b>
	<b>Non-Operating Expenses</b>				
*102.	Major improvements & capital expenditures - includes principal pmts on loans (interest payments recorded on line 89)	-	250	<b>331</b>	994
*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)	-	-	-	-
106.	Non-op exp paid directly from designated funds: clergy discretionary, memorial fund, ECW fund, contingency fund, etc.	-	1,600	-	-
107.	Transfers to other non-operating funds, either restricted or unrestricted (show also on assets and liabilities page)	-	-	-	-
<b>*F</b>	<b>Total non-operating expenses (lines 102:107)</b>	-	<b>1,850</b>	<b>331</b>	<b>994</b>
<b>*G</b>	<b>TOTAL ALL EXPENSES (E+F)</b>	<b>7,737</b>	<b>30,039</b>	<b>28,125</b>	<b>84,374</b>
108.	<b>Ending Cash in operating acct (same as next period Beginning Cash)</b> (line 20 less line G) <b>Always reconcile ending cash with bank stmt.</b>	<b>7,100</b>	<b>7,100</b>	<b>180</b>	<b>540</b>
	* Year-end actual figures go in the Parochial Report.				
	Vestry approved on:				
	Attested by:				

## 2011 Summary Activity Report

Church & City: <b>St. Matthew's, Benton</b>		Month of: <b>Apr 2012</b>		
Year-end entries on starred* lines go in the 2011 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.				
<b>1 Giving Information for 2011:</b>				
2	Average Sunday Attendance (ASA) year-to-date	49		
3	*1 Number signed pledge cards for report year	31		
4	*2 Total dollars pledged for report year	\$ 75,650		
5			<b>Current</b>	<b>2012</b>
6			<b>Month</b>	<b>YTD</b>
				<b>2012</b>
				<b>Budget</b>
<b>7 Operating Revenues</b>				
8	*3 Plate offerings, pledge payments & regular support	\$ 8,580	\$ 29,549	\$ 73,000
9	*4 Money from investments, used for operations	-	-	-
10	*5 Other operating income (unrestricted & restricted gifts used for	500	1,970	-
11	operations; contributions from congregation's organizations)			
12	*6 Unrestricted bequests used for operations	915	915	-
13	<b>*A Normal Operating Income (NOI)</b>	9,995	32,434	73,000
14	*7 Assistance from diocese for operating budget	-	-	-
15	<b>*B Total Operating Revenues</b>	9,995	32,434	73,000
16				
<b>17 Operating Expenses</b>				
18	*12 Tithe to Diocese and Sharing Our Bounty beyond the tithe	-	1,500	6,300
19	*13 Outreach programs funded through operating budget	-	323	1,000
20	Other operating expense:			
21	Program & Liturgy expense	310	1,037	2,780
22	Clergy expense	4,539	15,028	49,098
23	Lay Personnel & Benefits expense	1,115	3,747	10,369
24	Administrative expense	547	2,153	3,825
25	Property & Facilities expense	1,226	4,401	10,008
26	*14 Total other operating expenses	7,737	26,366	76,080
27	<b>*E Total Operating Expenses</b>	7,737	28,189	83,380
28				
29	<b>Surplus or (Deficit) from Operating Activity</b>	<b>\$ 2,258</b>	<b>\$ 4,245</b>	<b>\$ (10,380)</b>
30				
<b>31 Non-Operating Revenues</b>				
32	*8 Capital funds, gifts & additions	-	-	-
33	*9 Additions to endowment & other investment funds	-	-	-
34	*10 Contributions & grants for congregation-based outreach & mission	-	-	-
35	*11 Funds received for transmittal to other organizations	-	-	-
36	<b>*C Total Non-Operating Revenues</b>	-	-	-
<b>37 Non-Operating Expenses</b>				
38	*15 Major improvements & capital expenditures (includes loan principal)	-	250	994
39	*16 Outreach & mission not funded through operating budget	-	-	-
40	*17 Funds contributed to Episcopal seminaries	-	-	-
41	*18 Funds sent to other organizations	-	-	-
42	Non-operating expenses paid directly from designated funds	-	1,600	-
43	Transfers to non-operating funds	-	-	-
44	<b>*F Total Non-Operating Expenses</b>	-	1,850	994
45				
46	<b>Surplus or (Deficit) from Non-Operating Activity</b>	<b>\$ -</b>	<b>\$ (1,850)</b>	<b>\$ (994)</b>
47				
48				
49	Beginning cash in operating account	\$ 4,842	\$ 4,705	\$ 11,914
50	<b>*D Total All Revenues</b>	9,995	32,434	73,000
51	<b>*G Total All Expenses</b>	7,737	30,039	84,374
52	<b>Ending cash in operating account</b>	<b>\$ 7,100</b>	<b>\$ 7,100</b>	<b>\$ 540</b>
53				
54	*19 <b>Total cash in all checking and savings accounts as of to date:</b>	<b>\$ 8,645</b>		
55	*20 Total investments at market value as of _____	\$ -		

## Report of Certain Assets & Liabilities

Church & City: <b>St. Matthew's, Benton</b>		Date: <b>Apr 2012</b>			
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
<b>Cash &amp; Cash Equivalents</b>					
a.	Cash in Operating Account	4,843.00	\$ 9,995	\$ 7,738	\$ 7,100
b.	Cash in Other Checking, Savings, CDs, Money Markets	1,545.00			1,545
*1.	<b>Subtotal of All Cash on Hand</b> (lines a + b)	<b>6,388.00</b>	<b>9,995</b>	<b>7,738</b>	<b>8,645</b>
*2.	Total in Stocks, Bonds, Mutual Funds (@ market value)				-
3.	<b>Total Cash &amp; Cash Equivalents</b> (lines 1 + 2)	<b>6,388.00</b>	<b>9,995</b>	<b>7,738</b>	<b>8,645</b>
<b>Cash &amp; Cash Equivalents broken down as follows:</b>					
4.	<b>Unrestricted Funds (includes operating account)</b>	4,785.00	9,080	7,738	6,127
<b>Designated or Restricted Funds</b>					
5.	Building Fund	(582.00)			(582)
6.	Contingency Fund (for unexpected major expenses)				-
7.	Discretionary Fund	-			-
8.	Endowment Fund				-
8.	Episcopal Churchwomen (ECW)	1,230.00			1,230
9.	ECW Cookbook Fund	62.00			62
10.	Men's Group Fund				-
11.	Memorial Fund	868.00	-		868
12.	Scholarship Fund				-
13.	Youth Ministry Fund	55.00			55
14.	Other (please name): COMMUNITY OF HOPE	(30.00)			(30)
15.	SIGN/ROOF FUND		915		915
16.	<b>Total Unrestricted &amp; Restricted Funds</b> (lines 4:19)	<b>6,388.00</b>	<b>9,995.00</b>	<b>7,738.00</b>	<b>8,645</b>
	<b>(Line 16 must equal Line 3)</b>				
<b>Restricted Fund Pledges Not Yet Paid</b>					
21.	Building Fund				-
22.	Capital Campaign				-
23.	Other (please name):				-
24.					-
25.	<b>Total Restricted Pledges Not Yet Paid</b> (lines 21:24)	-	-	-	-
<b>Estimated Value of Fixed Assets &amp; Real Estate</b>					
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.	<b>Total Fixed Assets &amp; Real Estate</b> (lines 26:32)				-
Continued on next page					



## Report of Certain Assets & Liabilities

	<b>Loans, mortgages and other commitments</b>			
34.	Principal on Commercial Loan at _____ Bank			-
	Interest Rate:                      Maturity date:			
	What Bank?                      Secured or Unsecured?			
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.	<b>Total Loans, Mtgs, Other Commitments (lines 34:37)</b>	-	-	-

**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, 2011, and January, 2012.**

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