

## 2021 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 2021 Operating Budget	18			
*2.	Total dollars pledged to 2021 Operating Budget	\$ 44,880			
3.	Average pledge for 2021	\$ 2,493			
*4.	Avg. Sunday Attendance in 2019 (Parochial Rep. page 2)				
			<b>2020 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>
<b>REVENUES</b>					
5.	<b>Beginning Cash in operating acct (same as prior period Ending Cash)</b>	<b>\$ 30,543</b>	<b>70,283</b>	<b>\$ 39,740</b>	
<b>Operating Revenues</b>					
6.	Undesignated plate offerings & regular non-pledge support	4,143	4,500	357	
7.	Pledge payments to operating budget	50,064	38,148	(11,916)	
*8.	<b>Plate offerings, pledge pmts. &amp; regular support (lines 6+7)</b>	<b>54,207</b>	<b>42,648</b>	<b>(11,559)</b>	
*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.	7,320	6,710	(610)	
		10,103	10,000	(103)	
*11.	Unrestricted bequests used for operations			-	
<b>*A</b>	<b>Normal operating income, or NOI (lines 8:11)</b>	<b>71,630</b>	<b>59,358</b>	<b>(12,272)</b>	
*12.	Assistance from diocese for operating budget (\$2,552.19 RTR grant)	-		-	
<b>*B</b>	<b>TOTAL OPERATING REVENUES (lines A+12)</b>	<b>71,630</b>	<b>59,358</b>	<b>(12,272)</b>	
<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.	700	-	(700)	
				-	
*15.	Contributions & grants for congregation-based outreach & mission programs (see line 103)	1,000		(1,000)	
				-	
*16.	Funds received for transmittal to other organizations (see line 105)	50		(50)	
<b>*C</b>	<b>Subtotal non-operating revenues (lines 13:16)</b>	<b>1,750</b>	<b>-</b>	<b>(1,750)</b>	
<b>*D</b>	<b>TOTAL ALL REVENUES (lines B+C)</b>	<b>73,380</b>	<b>59,358</b>	<b>(14,022)</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>103,923</b>	<b>129,641</b>	<b>25,718</b>	
<b>EXPENSES</b>					
<b>Outreach</b>					
*21.	Tithe to Diocese: 10% of 2021 Operating Income on Line A above	7,617	7,521	(96)	
*22.	Sharing Our Bounty beyond the tithe: Young Adults, Church Dev, Ministry discern, the Church in the US & abroad, Camp Mitchell	237		(237)	
				-	
*23.	Congregational outreach, MDGs, Jubilee ministries, St. Francis Hse	778	662	(116)	
24.	<b>Total outreach (lines 21:23)</b>	<b>8,632</b>	<b>8,183</b>	<b>(449)</b>	
<b>Program &amp; Liturgy</b>					
25.	Evangelism & congregational development	123	125	2	
26.	Incorporation of new members: name tags, visitor cards, gifts, etc.	-	-	-	
27.	Communications: Service leaflets, newsletter, website design	-	-	-	
27a.	Ads, signs, public relations, etc.	119	150	31	
28.	Christian formation for all ages			-	
29.	Young adult & youth ministries			-	
30.	Music & choirs (instrument maintenance on line 97)	39	45	6	
31.	Liturgical expense: acolytes, LEMs, lay readers, etc.	292	350	58	

## 2021 Comparative Budget

	2020 Actual	2021 Budget	Variance
32. Altar supplies & flowers	31	100	69
33. Diocesan convention delegates expense	230	-	(230)
34. Stewardship & capital campaign expense	-	-	-
35. Other (list)	-	-	-
36. <b>Total program &amp; liturgy (lines 25:35)</b>	<b>834</b>	<b>770</b>	<b>(64)</b>
<b>Parochial Clergy</b>			-
37. Cash Stipend - 2021 minimum clergy comp gdlines on dio website	-	11,413	11,413
38. Cash Housing allowance	-	13,750	13,750
38a. Cash Utilities allowance	-	-	-
39. SE tax reimb. = 7.65% X (stipend+cash hsng/util+provided hsng)	-	1,925	1,925
40. Other clergy comp - exp allwncs, hsng equity, 403(b), bonus, etc.	-	-	-
41. Pension = 18% X (stipend+hsng/util+SE tax reimb.+other comp)	-	4,876	4,876
[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	-	277	277
45. Long-term disability ins. Short-term disability is paid by Pension Fund.	-	-	-
46. Professional exp reimb - continuing ed, books, etc. - \$2K minimum	-	1,000	1,000
47. Travel/business reimb. - use IRS mileage rate of 56 cents/mile	-	500	500
48. <b>Clergy compensation &amp; benefits (lines 37:47)</b>	<b>-</b>	<b>33,741</b>	<b>33,741</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>-</b>	<b>33,741</b>	<b>33,741</b>
<b>Supply Clergy</b>			-
53. Supply clergy stipend (minimum: \$125/Sunday or \$150 for 2 services)	8,340	1,620	(6,720)
54. Travel reimbursement for supply clergy @ 56 cents/mile	228	250	22
55. Pension for extended supply (Supply Clergy Policy on website)	-	292	292
56. <b>Total supply clergy (lines 53:55)</b>	<b>8,568</b>	<b>2,162</b>	<b>(6,406)</b>
<b>Lay Personnel</b>			-
57. Church Secretary	-	-	-
58. Financial Secretary/Treasurer (Deborah Hansen)	-	-	-
59. Organist/Choir Director (Judith Matthews)	1,100	4,000	2,900
60. Program Director/Christian Formation Director	-	-	-
61. Youth Director	-	-	-
62. Child Care Workers (Victoria Meyer)	250	1,000	750
63. Sexton/Custodian	-	-	-
64. Grounds Maintenance Workers	-	-	-
65. Other (list)	-	-	-
<b>Benefits</b>			-
66. Social Security & Medicare taxes = 7.65% of wages (organist only)	750	306	(444)
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%	87	110	23
71a. other employees = wages x 3.51%	-	176	176
72. Lay employee travel & training	-	-	-
73. Other (list)	-	-	-
74. <b>Total lay personnel &amp; benefits (lines 57:73)</b>	<b>2,187</b>	<b>5,592</b>	<b>3,405</b>
<b>Administrative Expense</b>			-
75. Contract services: bookkeeping, audit, legal, etc.	1,560	1,620	60
76. Kitchen/Hospitality expense	-	-	-



## 2021 Detailed Activity Report

Church & City: <b>St. Matthew's, Benton</b>		Month of: <b>Apr 2021</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 2021 Operating Budget	18				
*2. Total dollars pledged to 2021 Operating Budget	\$ 44,880				
*2a Discount of 15% for unpaid historical pledges	\$ 38,148				
3. Average pledge for 2021	\$ 2,493				
*4. Average Sunday Attendance (ASA) year-to-date					
		<b>Current mo.</b>	<b>2021 YTD</b>	<b>Bdgt YTD</b>	<b>2021 Bdgt</b>
<b>REVENUES</b>					
5. <b>Beginning Cash in operating acct (same as prior period Ending Cash)</b>	<b>80,624</b>	<b>72,180</b>	<b>23,428</b>	<b>70,283</b>	
<b>Operating Revenues</b>					
6. Undesignated plate offerings & regular non-pledge support	246	832	1,500.00	4,500	
7. Pledge payments to operating budget	3,740	19,760	12,716.00	38,148	
*8. <b>Plate offerings, pledge pmts. &amp; regular support (lines 6+7)</b>	<b>3,986</b>	<b>20,592</b>	<b>14,216.00</b>	<b>42,648</b>	
*9. Money from investments, used for operations	-	-	-	-	
*10. Other operating income: unrestricted gifts, restricted gifts used for operations, contributions from congregation's organizations, <b>rental income</b> , fees, miscellaneous activities, etc.	610	2,440	2,236.67	6,710	
	1,000	4,000	3,333	10,000	
*11. Unrestricted bequests used for operations	-	-	-	-	
*A <b>Normal operating income, or NOI (lines 8:11)</b>	<b>5,596</b>	<b>27,032</b>	<b>19,786.00</b>	<b>59,358</b>	
*12. Assistance from diocese for operating budget	-	-	-	-	
*B <b>TOTAL OPERATING REVENUES (lines A+12)</b>	<b>5,596</b>	<b>27,032</b>	<b>19,786.00</b>	<b>59,358</b>	
<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)	525	3,885	-	-	
*16. Funds received for transmittal to other organizations (see line 105)	-	-	-	-	
*C <b>Subtotal non-operating revenues (lines 13:16)</b>	<b>800</b>	<b>3,885</b>	<b>-</b>	<b>-</b>	
*D <b>TOTAL ALL REVENUES (lines B+C)</b>	<b>6,396</b>	<b>30,917</b>	<b>19,786.00</b>	<b>59,358</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>87,020</b>	<b>103,097</b>	<b>43,213.67</b>	<b>129,641</b>	
<b>EXPENSES</b>					
<b>Outreach</b>					
*21. Tithe to Diocese: 10% of 2021 Operating Income on Line A above	627	2,524	2,507.00	7,521	
*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	295	1,029	220.67	662	
24. <b>Total outreach (lines 21:23)</b>	<b>922</b>	<b>3,553</b>	<b>2,727.67</b>	<b>8,183</b>	
<b>Program &amp; Liturgy</b>					
25. Evangelism & congregational development	60	60	41.67	125	
26. Incorporation of new members: name tags, visitor cards, gifts, etc.	-	-	-	-	
27. Communications: Service leaflets, newsletter, website design	-	-	-	-	
27a. Ads, signs, public relations, etc.	-	-	50.00	150	
28. Christian formation for all ages	-	-	-	-	
29. Young adult & youth ministries	-	-	-	-	
30. Music & choirs (instrument maintenance on line 97)	-	55	15.00	45	
31. Liturgical expense: acolytes, LEMs, lay readers, etc.	97	182	116.67	350	
32. Altar supplies & flowers	-	-	33.33	100	
33. Diocesan convention delegates expense	-	-	-	-	
34. Stewardship & capital campaign expense	-	-	-	-	



## 2021 Detailed Activity Report

		Current mo.	2021 YTD	Bdgt YTD	2021 Bdgt
84.	Service contracts on office equipment	-	-	-	-
85.	Dues & Fees	2	22	33.33	100
86.	Church-owned auto expense: license, gas & oil, insurance, repairs	-	-	-	-
87.	Other (list)	-	-	-	-
88.	<b>Total administrative expense (lines 75:87)</b>	<b>159</b>	<b>579</b>	<b>750.00</b>	<b>2,250</b>
	<b>Property &amp; Facilities</b>				
89.	Interest payments on loans (principal recorded on line 102)	-	-	-	-
90.	Property, casualty & liability insurance (includes D&O and bond)	-	1,168	1,616.67	4,850
91.	Umbrella liability insurance	-	-	-	-
92.	Electricity, water & sewer	189	769	1,000.00	3,000
92a.	Natural gas	252	678	500.00	1,500
93.	Custodial & lawn supplies	-	-	166.67	500
94.	Repairs & maintenance on buildings	-	964	1,000.00	3,000
95.	Service contracts: heat/AC, termite, pest control, etc.	90	635	440.00	1,320
96.	Musical instrument maintenance	-	-	-	-
97.	Furnishings	-	-	-	-
98.	Rent expense on facilities	100	510	600.00	1,800
99.	Property taxes & fees	-	-	-	-
100.	Other (list)	-	-	-	-
101.	<b>Total property &amp; facilities expense (lines 89:100)</b>	<b>631</b>	<b>4,724</b>	<b>5,323.33</b>	<b>15,970</b>
<b>*E</b>	<b>TOTAL OPERATING EXPENSES (lines 24+36+52+56+73+88+101)</b>	<b>5,710</b>	<b>21,787</b>	<b>22,889.17</b>	<b>68,668</b>
<b>XXX</b>	<b>RESULT OF CURRENT OPERATIONS (Line B minus Line E)</b>	<b>(114)</b>	<b>5,245</b>	<b>(3,103.17)</b>	<b>(9,310)</b>
	<b>Non-Operating Expenses</b>				
*102.	Major improvements & capital expenditures - includes principal pmts on loans (interest payments recorded on line 89)	-	-	-	-
*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.	-	-	-	-
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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>*G</b>	<b>TOTAL ALL EXPENSES (E+F)</b>	<b>5,710</b>	<b>21,787</b>	<b>22,889.17</b>	<b>68,668</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>81,310</b>	<b>81,310</b>	<b>20,325</b>	<b>60,974</b>
	* Year-end actual figures go in the Parochial Report.				
	Vestry approved on:				
	Attested by:				

## 2021 Summary Activity Report

Church & City: <b>St. Matthew's, Benton</b>		Month of: <b>Apr 2021</b>		
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.				
<b>1 Giving Information for 2021:</b>				
2	Average Sunday Attendance (ASA) year-to-date			
3	*1 Number signed pledge cards for report year	18		
4	*2 Total dollars pledged for report year	\$ 44,880		
5			<b>Current</b>	<b>2021</b>
6			<b>Month</b>	<b>YTD</b>
7			<b>2021</b>	<b>2021</b>
8				<b>Budget</b>
<b>7 Operating Revenues</b>				
8	*3 Plate offerings, pledge payments & regular support	\$ 3,986	\$ 20,592	\$ 42,648
9	*4 Money from investments, used for operations	-	-	-
10	*5 Other operating income (unrestricted & restricted gifts used for	610	2,440	6,710
11	operations; contributions from congregation's organizations)	1,000	4,000	10,000
12	*6 Unrestricted bequests used for operations	-	-	-
13	<b>*A Normal Operating Income (NOI)</b>	5,596	27,032	59,358
14	*7 Assistance from diocese for operating budget	-	-	-
15	<b>*B Total Operating Revenues</b>	5,596	27,032	59,358
16				
<b>17 Operating Expenses</b>				
18	*12 Tithe to Diocese and Sharing Our Bounty beyond the tithe	627	2,524	7,521
19	*13 Outreach programs funded through operating budget	295	1,029	662
20	Other operating expense:			
21	Program & Liturgy expense	157	297	770
22	Clergy expense	3,084	12,204	35,903
23	Lay Personnel & Benefits expense	757	430	5,592
24	Administrative expense	159	579	2,250
25	Property & Facilities expense	631	4,724	15,970
26	*14 Total other operating expenses	4,788	18,234	60,485
27	<b>*E Total Operating Expenses</b>	5,710	21,787	68,668
28				
29	<b>Surplus or (Deficit) from Operating Activity</b>	<b>\$ (114)</b>	<b>\$ 5,245</b>	<b>\$ (9,310)</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	525	3,885	-
35	*11 Funds received for transmittal to other organizations	-	-	-
36	<b>*C Total Non-Operating Revenues</b>	525	3,885	-
<b>37 Non-Operating Expenses</b>				
38	*15 Major improvements & capital expenditures (includes loan principal)	-	-	-
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	-	-	-
43	Transfers to non-operating funds	-	-	-
44	<b>*F Total Non-Operating Expenses</b>	-	-	-
45				
46	<b>Surplus or (Deficit) from Non-Operating Activity</b>	<b>\$ 525</b>	<b>\$ 3,885</b>	<b>\$ -</b>
47				
48				
49	Beginning cash in operating account	\$ 80,624	\$ 72,180	\$ 70,283
50	<b>*D Total All Revenues</b>	6,121	30,917	59,358
51	<b>*G Total All Expenses</b>	5,710	21,787	68,668
52	<b>Ending cash in operating account</b>	<b>\$ 81,035</b>	<b>\$ 81,310</b>	<b>\$ 60,974</b>
53				
54	*19 <b>Total cash in all checking and savings accounts as of to date:</b>	<b>\$ 73,972</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 2021</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	72,393.00	\$ 6,396	\$ 5,710	\$ 73,079
b.	Cash in Other Checking, Savings, CDs, Money Markets	893.00			893
*1.	<b>Subtotal of All Cash on Hand</b> (lines a + b)	<b>73,286.00</b>	<b>6,396</b>	<b>5,710</b>	<b>73,972</b>
*2.	Total in Stocks, Bonds, Mutual Funds (@ market value)				-
3.	<b>Total Cash &amp; Cash Equivalents</b> (lines 1 + 2)	<b>73,286.00</b>	<b>6,396</b>	<b>5,710</b>	<b>73,972</b>
<b>Cash &amp; Cash Equivalents broken down as follows:</b>					
4.	<b>Unrestricted Funds (includes operating account)</b>	65,512.00	5,596	5,710	65,398
<b>Designated or Restricted Funds</b>					
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	2,555.00			2,555
12.	Scholarship Fund				-
13.	Youth Ministry Fund				-
14.	Other (please name): LILY/BISHOP/MKT/COM HOPE	2,310.00	800		3,110
15.	SIGN/ROOF FUND	112.00			112
16.	<b>Total Unrestricted &amp; Restricted Funds</b> (lines 4:19)	<b>73,286.00</b>	<b>6,396.00</b>	<b>5,710.00</b>	<b>73,972</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					
<b>Loans, mortgages and other commitments</b>					
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.	<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, 2021, and January, 2022.**

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