

**St. Peter's Episcopal Church  
Financial Statements  
For the month of November, 2022**

**CONTENTS**

**Page Nos.**

2	Statement of Financial Position
3	Summary Statement of Revenue and Expenses
4	Statement of Cash Flow
5	Operating Revenue Comparison
6	Operating Income Chart

**St. Peter's Episcopal Church**  
**Statement of Financial Position**  
**As of November 30, 2022 and October 31, 2022**

	<u>11/30/2022</u>	<u>10/31/2022</u>
<b>Assets</b>		
Cash - Unrestricted	\$ 135,951	\$ 127,565
Cash - Vestry Designated - Shaping Our Future	\$ 56,651	\$ 56,309
Cash - Without Donor Restrictions	\$ 261,137	\$ 394,018
Cash - Donor Restricted	\$ 86,134	\$ 89,166
Total Cash	<u>\$ 539,872</u>	<u>\$ 667,058</u>
Prepaid Expenses & Receivables	\$ 3,708	\$ 4,317
Land	\$ 303,000	\$ 303,000
Depreciable Assets - Net	\$ 1,704,505	\$ 1,704,505
Donated Assets-Crypt & Cemetary Plots	\$ 2,000	\$ 2,000
Foundation Assets	\$ 236,618	\$ 236,618
Total Assets	<u>\$ 2,789,704</u>	<u>\$ 2,917,498</u>
<b>Liabilities</b>		
Accrued Expenses & Payables	\$ 7,116	\$ 3,888
Tenant's & Property Use Deposits	\$ 600	\$ 600
Mortgage on Lamar Street House	\$ 63,067	\$ 63,943
SOF Loan	\$ 243,372	\$ 244,405
Total Liabilities	<u>\$ 314,156</u>	<u>\$ 312,835</u>
<b>Net Assets</b>		
Unrestricted:		
Fund Principal	\$ 1,891,659	\$ 1,884,860
Designated and Donor Restricted :		
Capital Improvement Account	\$ 79,792	\$ 78,959
Temporary Net Assets without Donor Restrictions	\$ 181,345	\$ 315,060
Permanent Net Assets without Donor Restrictions	\$ 50,425	\$ 50,425
Temporary-Net Assets with Donor Restrictions	\$ 86,134	\$ 89,166
Permanent-Net Assets with Donor Restrictions	\$ 186,193	\$ 186,193
Total Net Assets	<u>\$ 2,475,548</u>	<u>\$ 2,604,663</u>
Total Liabilities, Fund Principal & Restricted Funds	<u>\$ 2,789,704</u>	<u>\$ 2,917,498</u>

**St. Peter's Episcopal Church**  
**Statement of Revenue and Expenses - Summary View**  
**For the month ended November 30, 2022**

	Month			YTD			Budget Remaining
	Actual	Budget	Vs Budget	Actual	Budget	Vs Budget	
<b>Revenue</b>							
Operating Offerings	\$ 60,242	\$ 60,556	\$ (314)	\$ 708,900	\$ 666,117	\$ 42,783	\$ 17,773
Other Revenue	\$ 989	\$ 356	\$ 632	\$ 4,549	\$ 3,921	\$ 628	\$ (272)
<b>Total Revenue</b>	<b>\$ 61,231</b>	<b>\$ 60,913</b>	<b>\$ 319</b>	<b>\$ 713,449</b>	<b>\$ 670,038</b>	<b>\$ 43,412</b>	<b>\$ 17,501</b>
<b>Operating Expenses</b>							
Personnel	\$ 34,293	\$ 40,844	6,551	427,622	\$ 449,279	21,657	62,500
Overhead	\$ 7,303	\$ 5,887	(1,417)	70,739	\$ 64,752	(5,987)	(101)
Facility	\$ 4,897	\$ 5,340	444	43,260	\$ 58,744	15,484	20,825
Outreach & Diocesan Congregational Life	\$ 6,397	\$ 7,482	1,085	78,967	\$ 82,298	3,331	10,813
Music Ministries	\$ 2,834	\$ 1,285	(1,549)	14,698	\$ 14,140	(558)	727
Christian Formation	\$ 961	\$ 1,169	208	12,881	\$ 12,856	(25)	1,144
Events	\$ -	\$ 242	242	2,398	\$ 2,658	260	502
Ministry Coordinator & Communications	\$ -	\$ 375	375	3,158	\$ 4,125	967	1,342
Worship Supplies	\$ 170	\$ 474	305	5,161	\$ 5,215	54	528
Other Congregational Life	\$ 356	\$ 517	160	7,619	\$ 5,683	(1,936)	(1,419)
<b>Total Budgeted Operating Expenses</b>	<b>\$ 57,210</b>	<b>63,614</b>	<b>6,404</b>	<b>666,504</b>	<b>699,751</b>	<b>33,247</b>	<b>96,861</b>
<b>Net Operating Revenues</b>	<b>\$ 4,021</b>	<b>(2,701)</b>	<b>6,722</b>	<b>46,945</b>	<b>(29,714)</b>	<b>76,659</b>	<b>(79,360)</b>
<b>Non Operating Income / (Expense)</b>	<b>\$ 1,404</b>	<b>\$ 654</b>	<b>750</b>	<b>8,308</b>	<b>\$ 7,195</b>	<b>1,114</b>	<b>(460)</b>
<b>Release of Vestry Restricted Donations</b>	<b>\$ -</b>	<b>\$ 2,917</b>	<b>\$ (2,917)</b>	<b>\$ -</b>	<b>\$ 32,083</b>	<b>\$ (32,083)</b>	<b>\$ 35,000</b>
<b>Non Income Statement Expenditures</b>							
Scheduled Loan Payments - Lamar	\$ 876	\$ 869	(6)	9,498	\$ 9,564	66	935
Fixed Asset Additions-Operating Budget	\$ -	\$ -	-	-	\$ -	-	-
Fixed Asset & Debt Reductions-Donor Specified	\$ -	\$ -	-	-	\$ -	-	-
<b>Total Non Income Statement Expenditures</b>	<b>\$ 876</b>	<b>869</b>	<b>(6)</b>	<b>9,498</b>	<b>9,564</b>	<b>66</b>	<b>935</b>
<b>Net Total</b>	<b>\$ 4,549</b>	<b>\$ 0</b>	<b>\$ 4,562</b>	<b>\$ 45,755</b>	<b>\$ 0</b>	<b>\$ 45,624</b>	<b>\$ (45,755)</b>

**St. Peter's Episcopal Church**  
**Statement of Cash Flow**  
**For the month ended November 30, 2022**

	<b>Actual</b>
<b>Cash Flow from Operating Activities:</b>	
Net Operating Revenues (Loss)	\$ 4,021
Adjustments to Reconcile Change:	
Prepaid Expenses	608
Payables, Accruals, and Prepaid Revenue	3,229
Vestry Restricted Funds - SOF	342
Temporary Restricted Funds	(134,882)
Lamar Street House Activities	1,404
Net Cash Provided by Operating Activities:	(125,278)
<b>Cash Flow from Investing Activities:</b>	
Net Cash Provided by Investing Activities:	-
<b>Cash Flow from Financing Activities:</b>	
Loan Advance	-
Principal Payments on Mortgage & SOF	(1,908)
Net Cash Used from Financial Activities	(1,908)
<b>Cash Flow from Special Vestry Actions:</b>	
Net Increase (Decrease) in Cash	(127,186)
<b>Cash and Cash Equivalents</b>	
Beginning	\$ 667,058
Ending	\$ 539,872

<b>Shaping Our Future Summary</b>			
<b>Current Month Transactions:</b>			
Shaping Our Future Inflows	\$ 2,374		
Shaping Our Future Outflows	1,000		
Monthly Net	1,374		
<b>Total SOF Funds:</b>			
Restricted Funds Pre-2021	\$ 181,332		
2021 Net Transactions	(337,722)		
Current Year's Net Transaction:	(30,332)		
Total Donated	(186,722)		
Outstanding Loan Amount	243,372		
Total SOF Funds Available:	\$ 56,651		
		<b>Allocation of SOF Funds</b>	
		Organ	\$ (2,131)
		Terrill House	14,819
		Columbarium*	(5,364)
		Loan Service & Other	49,326
		Total SOF Funds Available	\$ 56,651
		*Not including \$10,000 to be drawn from Columbarium Funds at the Episcopal Foundation of Dallas.	

**St. Peter's Episcopal Church**  
**Offering receipts - Other than Capital Campaign**

<u>Month</u>	2022			2021			2020		2019		2018		5 Cum <u>Avg.</u>	5-Year Monthly <u>Average</u>
	Receipts	% of Budget	Monthly %	Receipts	% of Actual	Monthly %	Receipts	% of Actual	Receipts	% of Actual	Receipts	% of Actual		
January	67,952	9.4%	9.4%	75,158	10.1%	10.1%	75,200	10.4%	47,427	6.8%	39,019	6.7%	8.7%	8.7%
February	80,007	20.4%	11.0%	62,614	18.5%	8.4%	63,041	19.1%	61,271	15.7%	47,291	14.8%	17.7%	9.0%
March	68,103	29.7%	9.4%	83,287	29.7%	11.2%	60,844	27.5%	57,354	23.9%	43,931	22.3%	26.6%	8.9%
April	57,995	37.7%	8.0%	57,495	37.4%	7.7%	76,091	37.9%	53,036	31.6%	51,099	31.1%	35.2%	8.5%
May	59,582	45.9%	8.2%	58,400	45.2%	7.8%	53,729	45.4%	53,095	39.3%	42,638	38.4%	42.8%	7.7%
June	41,621	51.6%	5.7%	63,570	53.8%	8.5%	53,577	52.7%	63,590	48.4%	41,615	45.5%	50.4%	7.6%
July	56,370	59.4%	7.8%	52,190	60.8%	7.0%	52,997	60.1%	58,149	56.8%	45,169	53.3%	58.1%	7.6%
August	60,733	67.8%	8.4%	57,250	68.5%	7.7%	47,560	66.6%	54,630	64.7%	45,036	61.0%	65.7%	7.6%
September	63,389	76.5%	8.7%	53,028	75.6%	7.1%	59,742	74.9%	54,789	72.6%	52,902	70.1%	73.9%	8.2%
October	92,905	89.3%	12.8%	64,319	84.2%	8.6%	53,083	82.2%	58,105	81.0%	49,610	78.6%	83.0%	9.1%
November	60,242	97.6%	8.3%	49,380	90.9%	6.6%	52,067	89.4%	46,232	87.6%	48,684	86.9%	90.5%	7.4%
December	-	97.6%	0.0%	68,048	100.0%	9.1%	77,208	100.0%	85,682	100.0%	76,318	100.0%	100.0%	11.9%
Totals	708,900			744,738			725,140		693,360		583,311			
% Chg	4.76%			2.70%			4.58%		18.87%		-4.54%		5.3%	
% of Budget	97.55%			103.02%			93.80%		101.85%		97.10%		98.4%	
Difference from Budget														
Budget-Actual %	5.89%			3.02%			-6.20%		1.85%		-2.90%		0.3%	
Budget-Actual \$	42,783			21,824			(47,936)		12,567		(17,448)		2,358	
Total Budget	726,673			722,914			773,076		680,793		600,759		700,843	
% Chg to Budget	0.5%			-6.5%			13.56%		13.3%		-5.6%		3.1%	
% Chg to Actual	-2.4%			-0.3%			11.50%		16.7%		-1.7%		4.8%	

# Operating Income

