

# St Peter's by-the-Sea Episcopal Church

# July 2010 Financial Report

## Contents:

Revenue & Expense Analysis-(No Zero Balance Accounts)

St Peter's General Fund

Napa Building Fund

Music for Church Fund

Restricted Account Summary

Statement of Financial Position

Vanguard & Rabobank Checking Accounts Money To Pay Bills

Terms used in the report:

| <u>Term</u>                                     | <u>Meaning</u>   | <u>What it actually means</u>  |
|---|--|--|
| (\$1234.56)                                     | negative value<br>same as -\$1234.56   | In Revenue, Restricted and Liability accounts:<br>"less than expected"<br>In Expense accounts: "money waiting to be spent" |
| dir   | director   |  |
| div   | dividend   |  |
| equip   | equipment  |  |
| Fund Principal                                  | In keeping with the fund accounting concept, each fund contains income and expense accounts that must zero out each year into a Fund Principal (or closing) account. (This is similar to an owner's equity account.) |  |
| g/l   | gains/losses   |  |
| int   | interest   |  |
| Music for Church<br>Account #'s: x3xxxx         | Music for Church Fund  | One of three accounting funds  |
| (Music)   | Music for Church Fund  | One of three accounting funds  |
| Net Total                                       | Total Revenues minus Total expenses  |  |
| Permanent restricted<br>Account #'s: 9xxxxx     | Accounts with specific instructions for use of money   | Example: Endowment Funds   |
| Rabo  | Rabobank   | Checking account   |
| Restricted                                      | Accounts with specific instructions for use of money   |  |
| Napa Building Fund<br>Account #'s: x2xxxx       | Napa Building Fund   | A fund established using a donation from the Estate of Muriel Soto.  |
| (Napa)  | Napa Building Fund   | A fund established using a donation from the Estate of Muriel Soto.  |
| sply  | supply   |  |
| St P  | St Peter's by the Sea  |  |
| St. Peter's General Fund<br>Account #'s: x1xxxx | Operating fund   | One of three accounting funds<br>(for everyday operations)   |
| Temporary restricted<br>Account #'s: 8xxxxx     | Accounts with specific instructions for use of money   |  |
| Vangrd  | Vanguard Money Market Fund   |  |
| WasMut  | Washington Mutual Bank   | Checking account   |

Date : 08/01/2010  
 Time : 11:15:19 AM

**St Peter's by the sea**  
**Revenue & Expense Analysis-(No Zero Balance Accounts)**  
**Funds: Music for Church,Napa Remembrance,St. Peter's General Fund**  
**July 2010**

| Accounts                                  | July<br>Actual     | July<br>Budget     | Actual Thru<br>July | Budgeted Thru<br>July | Annual Budget<br>2010 |
|---|--------------------|--------------------|---------------------|-----------------------|-----------------------|
| <b>Revenues</b>                           |                    |                    |                     |                       |                       |
| <b>Offerings</b>                          |                    |                    |                     |                       |                       |
| <b>Plate</b>                              |                    |                    |                     |                       |                       |
| 410000 - Plate-cash/checks (all Sunday:   | \$417.00           | \$291.67           | \$2,060.75          | \$2,041.69            | \$3,500.00            |
| 410010 - Plate special days-cash/check:   | \$0.00             | \$0.00             | \$45.00             | \$0.00                | \$0.00                |
| 410100 - Numbered envelopes-pledges       | \$6,396.40         | \$7,952.50         | \$55,224.40         | \$55,667.50           | \$95,430.00           |
| 410105 - Givers of record                 | \$502.00           | \$208.33           | \$2,923.90          | \$1,458.31            | \$2,500.00            |
| 410110 - Numbered envelopes-special c     | \$0.00             | \$66.67            | \$1,210.00          | \$466.69              | \$800.00              |
| 410220 - Pledges-paid up from prior yea   | \$0.00             | \$0.00             | \$917.00            | \$0.00                | \$0.00                |
| <b>Total Plate</b>                        | <u>\$7,315.40</u>  | <u>\$8,519.17</u>  | <u>\$62,381.05</u>  | <u>\$59,634.19</u>    | <u>\$102,230.00</u>   |
| <b>Total Offerings</b>                    | <u>\$7,315.40</u>  | <u>\$8,519.17</u>  | <u>\$62,381.05</u>  | <u>\$59,634.19</u>    | <u>\$102,230.00</u>   |
| <b>Rents received</b>                     |                    |                    |                     |                       |                       |
| 410400 - Kitchen rental                   | \$0.00             | \$0.00             | \$108.00            | \$0.00                | \$0.00                |
| 410402 - Sprint rent                      | \$1,844.00         | \$1,854.00         | \$12,968.00         | \$12,978.00           | \$22,248.00           |
| 420400 - 532 Napa (912 sq ft)- (Napa)     | \$832.50           | \$782.50           | \$5,827.50          | \$5,477.50            | \$9,390.00            |
| 420410 - 532 1/2 Napa (480 sq ft)- (Nap   | \$630.00           | \$580.00           | \$3,840.57          | \$4,060.00            | \$6,960.00            |
| 420412 - Storage Building-532 1/2 Napa    | \$200.00           | \$100.00           | \$1,400.00          | \$700.00              | \$1,200.00            |
| <b>Total Rents received</b>               | <u>\$3,506.50</u>  | <u>\$3,316.50</u>  | <u>\$24,144.07</u>  | <u>\$23,215.50</u>    | <u>\$39,798.00</u>    |
| <b>Parish Hall use</b>                    |                    |                    |                     |                       |                       |
| 610018 - Coffee fund                      | \$33.02            | \$25.00            | \$254.12            | \$175.00              | \$300.00              |
| 610030 - Knitter's group                  | \$0.00             | \$11.67            | \$8.00              | \$81.69               | \$140.00              |
| 610100 - Narcotics Anonymous              | \$0.00             | \$6.25             | \$0.00              | \$43.75               | \$75.00               |
| 610102 - Alanon                           | \$0.00             | \$18.33            | \$0.00              | \$128.31              | \$220.00              |
| 610104 - Amer Assoc of University Won     | \$2.54             | \$50.00            | \$2.54              | \$350.00              | \$600.00              |
| 610110 - Bridge club                      | \$137.00           | \$183.33           | \$922.04            | \$1,283.31            | \$2,200.00            |
| 610130 - Nicotine Anonymous               | \$40.00            | \$13.33            | \$80.00             | \$93.31               | \$160.00              |
| 610199 - Miscellaneous hall use           | \$0.00             | \$33.33            | \$170.00            | \$233.31              | \$400.00              |
| <b>Total Parish Hall use</b>              | <u>\$212.56</u>    | <u>\$341.24</u>    | <u>\$1,436.70</u>   | <u>\$2,388.68</u>     | <u>\$4,095.00</u>     |
| <b>Fund raising projects</b>              |                    |                    |                     |                       |                       |
| 610411 - Online store (Pay Pal)           | \$0.00             | \$0.00             | \$49.61             | \$0.00                | \$0.00                |
| <b>Total Fund raising projects</b>        | <u>\$0.00</u>      | <u>\$0.00</u>      | <u>\$49.61</u>      | <u>\$0.00</u>         | <u>\$0.00</u>         |
| <b>Special projects</b>                   |                    |                    |                     |                       |                       |
| 610510 - Barbecue                         | \$0.00             | \$58.33            | \$0.00              | \$408.31              | \$700.00              |
| 610520 - Pancake supper                   | \$0.00             | \$33.33            | \$765.93            | \$233.31              | \$400.00              |
| 610550 - Rummage sale                     | \$0.00             | \$58.33            | \$523.71            | \$408.31              | \$700.00              |
| 610590 - Misc. (not repeating projects)   | \$0.00             | \$41.67            | \$0.00              | \$291.69              | \$500.00              |
| <b>Total Special projects</b>             | <u>\$0.00</u>      | <u>\$191.66</u>    | <u>\$1,289.64</u>   | <u>\$1,341.62</u>     | <u>\$2,300.00</u>     |
| <b>Miscellaneous other revenues</b>       |                    |                    |                     |                       |                       |
| 410112 - Carryoverfrprior year-NO FAIR    | \$0.00             | \$64.79            | \$0.00              | \$453.53              | \$777.50              |
| 610010 - Donations-unrestricted-(not we   | \$0.00             | \$0.00             | \$235.00            | \$0.00                | \$0.00                |
| 610015 - Birthday bank gifts              | \$65.27            | \$33.33            | \$271.21            | \$233.31              | \$400.00              |
| 610022 - St Peter's Indulgences           | \$38.75            | \$58.33            | \$464.81            | \$408.31              | \$700.00              |
| <b>Total Miscellaneous other revenues</b> | <u>\$104.02</u>    | <u>\$156.45</u>    | <u>\$971.02</u>     | <u>\$1,095.15</u>     | <u>\$1,877.50</u>     |
| <b>Interest</b>                           |                    |                    |                     |                       |                       |
| <b>General fund</b>                       |                    |                    |                     |                       |                       |
| 610230 - Int/div-Vangrd #9215 (General'   | \$0.18             | \$2.92             | \$0.41              | \$20.44               | \$35.00               |
| 610245 - Int/div-Edw Jones & Other        | \$170.63           | \$170.58           | \$1,194.41          | \$1,194.06            | \$2,047.00            |
| <b>Total General fund</b>                 | <u>\$170.81</u>    | <u>\$173.50</u>    | <u>\$1,194.82</u>   | <u>\$1,214.50</u>     | <u>\$2,082.00</u>     |
| <b>Napa fund</b>                          |                    |                    |                     |                       |                       |
| 620232 - Int/--CD-Napa bld fnd-Rabobar    | \$0.00             | \$166.67           | \$880.18            | \$1,166.69            | \$2,000.00            |
| <b>Total Napa fund</b>                    | <u>\$0.00</u>      | <u>\$166.67</u>    | <u>\$880.18</u>     | <u>\$1,166.69</u>     | <u>\$2,000.00</u>     |
| <b>Total Interest</b>                     | <u>\$170.81</u>    | <u>\$340.17</u>    | <u>\$2,075.00</u>   | <u>\$2,381.19</u>     | <u>\$4,082.00</u>     |
| <b>Total Revenues</b>                     | <u>\$11,309.29</u> | <u>\$12,865.19</u> | <u>\$92,347.09</u>  | <u>\$90,056.33</u>    | <u>\$154,382.50</u>   |

**St Peter's by the sea**  
**Revenue & Expense Analysis-(No Zero Balance Accounts)**  
**Funds: Music for Church,Napa Remembrance,St. Peter's General Fund**  
**July 2010**

| Accounts                                       | July<br>Actual    | July<br>Budget    | Actual Thru<br>July | Budgeted Thru<br>July | Annual Budget<br>2010 |
|--|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| <b>Expenses</b>                                |                   |                   |                     |                       |                       |
| <b>Childcare-babysitting</b>                   |                   |                   |                     |                       |                       |
| 510137 - Childcare-babysitting-church s        | \$0.00            | \$8.33            | \$20.00             | \$58.31               | \$100.00              |
| <b>Total Childcare-babysitting</b>             | <b>\$0.00</b>     | <b>\$8.33</b>     | <b>\$20.00</b>      | <b>\$58.31</b>        | <b>\$100.00</b>       |
| <b>Diocesan fair share</b>                     |                   |                   |                     |                       |                       |
| 510000 - Diocesan fair share contributio       | \$1,241.00        | \$1,280.08        | \$8,687.00          | \$8,960.56            | \$15,361.00           |
| <b>Total Diocesan fair share</b>               | <b>\$1,241.00</b> | <b>\$1,280.08</b> | <b>\$8,687.00</b>   | <b>\$8,960.56</b>     | <b>\$15,361.00</b>    |
| <b>Equip &amp; fixtures-new purchase</b>       |                   |                   |                     |                       |                       |
| 510200 - Computer hardware                     | \$0.00            | \$16.67           | \$0.00              | \$116.69              | \$200.00              |
| 510206 - Church equipment                      | \$0.00            | \$8.33            | \$0.00              | \$58.31               | \$100.00              |
| 510208 - Maintenance & grounds equipr          | \$0.00            | \$8.33            | \$0.00              | \$58.31               | \$100.00              |
| <b>Total Equip &amp; fixtures-new purchase</b> | <b>\$0.00</b>     | <b>\$33.33</b>    | <b>\$0.00</b>       | <b>\$233.31</b>       | <b>\$400.00</b>       |
| <b>Insurance</b>                               |                   |                   |                     |                       |                       |
| 510251 - Dental                                | \$55.71           | \$55.75           | \$389.97            | \$390.25              | \$669.00              |
| 510252 - Health insurance-employEE             | \$847.40          | \$840.00          | \$5,931.80          | \$5,880.00            | \$10,080.00           |
| 510253 - Commercial package                    | \$0.00            | \$362.92          | \$2,177.50          | \$2,540.44            | \$4,355.00            |
| 510254 - Umbrella liability                    | \$0.00            | \$83.33           | \$500.00            | \$583.31              | \$1,000.00            |
| 510255 - Installment (billing) fee             | \$0.00            | \$8.33            | \$40.00             | \$58.31               | \$100.00              |
| 510256 - Workers' compensation                 | \$0.00            | \$61.25           | \$0.00              | \$428.75              | \$735.00              |
| 510257 - ST & LT disability                    | \$96.20           | \$76.75           | \$750.40            | \$537.25              | \$921.00              |
| 510258 - Long term care                        | \$0.00            | \$20.25           | \$0.00              | \$141.75              | \$243.00              |
| <b>Total Insurance</b>                         | <b>\$999.31</b>   | <b>\$1,508.58</b> | <b>\$9,789.67</b>   | <b>\$10,560.06</b>    | <b>\$18,103.00</b>    |
| <b>Maintenance &amp; repair</b>                |                   |                   |                     |                       |                       |
| 510302 - Equipment                             | \$0.00            | \$20.83           | \$40.19             | \$145.81              | \$250.00              |
| 510306 - Buildings                             | \$113.80          | \$83.33           | \$125.80            | \$583.31              | \$1,000.00            |
| 510308 - Heater/boiler maintenance con         | \$0.00            | \$14.17           | \$83.00             | \$99.19               | \$170.00              |
| 510309 - Heater/boiler                         | \$0.00            | \$83.33           | \$425.57            | \$583.31              | \$1,000.00            |
| 530302 - Organ & piano tuning/repair (V        | \$0.00            | \$12.50           | \$150.00            | \$87.50               | \$150.00              |
| <b>Total Maintenance &amp; repair</b>          | <b>\$113.80</b>   | <b>\$214.16</b>   | <b>\$824.56</b>     | <b>\$1,499.12</b>     | <b>\$2,570.00</b>     |
| <b>Office (not supplies)</b>                   |                   |                   |                     |                       |                       |
| 510400 - Office copier-Panasonic (Ultr         | \$52.19           | \$62.50           | \$437.57            | \$437.50              | \$750.00              |
| 510406 - Maintenance contract (ACS Te          | \$0.00            | \$83.00           | \$616.00            | \$581.00              | \$996.00              |
| 510408 - Periodicals (subscriptions)           | \$0.00            | \$0.00            | \$24.75             | \$0.00                | \$0.00                |
| 510410 - Postage                               | \$44.00           | \$54.17           | \$220.00            | \$379.19              | \$650.00              |
| 510414 - Printing/publishing-offsite           | \$0.00            | \$15.00           | \$0.00              | \$105.00              | \$180.00              |
| 510418 - Safe Deposit Box                      | \$0.00            | \$2.08            | \$25.00             | \$14.56               | \$25.00               |
| <b>Total Office (not supplies)</b>             | <b>\$96.19</b>    | <b>\$216.75</b>   | <b>\$1,323.32</b>   | <b>\$1,517.25</b>     | <b>\$2,601.00</b>     |
| <b>Supplies</b>                                |                   |                   |                     |                       |                       |
| 510500 - Altar                                 | \$40.60           | \$0.00            | \$144.52            | \$0.00                | \$0.00                |
| 510501 - Altar--candle oil                     | \$0.00            | \$29.17           | (\$42.00)           | \$204.19              | \$350.00              |
| 510502 - Bathroom                              | \$20.19           | \$16.67           | \$92.37             | \$116.69              | \$200.00              |
| 510504 - Bulletin covers                       | \$0.00            | \$12.50           | \$112.98            | \$87.50               | \$150.00              |
| 510508 - Kitchen (food & disposables)          | \$0.00            | \$41.67           | \$408.14            | \$291.69              | \$500.00              |
| 510510 - Literature-DaybyDay,Vest.Pap          | \$99.00           | \$12.50           | \$99.00             | \$87.50               | \$150.00              |
| 510512 - Liturgical publications               | \$38.95           | \$16.67           | \$94.45             | \$116.69              | \$200.00              |
| 510514 - Offering envelopes                    | \$0.00            | \$12.50           | \$95.41             | \$87.50               | \$150.00              |
| 510516 - Office                                | \$4.57            | \$41.67           | \$244.05            | \$291.69              | \$500.00              |
| <b>Total Supplies</b>                          | <b>\$203.31</b>   | <b>\$183.35</b>   | <b>\$1,248.92</b>   | <b>\$1,283.45</b>     | <b>\$2,200.00</b>     |
| <b>Taxes</b>                                   |                   |                   |                     |                       |                       |
| 510580 - Property                              | \$0.00            | \$18.50           | \$110.78            | \$129.50              | \$222.00              |
| 520580 - Property-Napa (Napa)                  | \$0.00            | \$183.75          | \$1,102.34          | \$1,286.25            | \$2,205.00            |
| <b>Total Taxes</b>                             | <b>\$0.00</b>     | <b>\$202.25</b>   | <b>\$1,213.12</b>   | <b>\$1,415.75</b>     | <b>\$2,427.00</b>     |
| <b>Utilities</b>                               |                   |                   |                     |                       |                       |
| 510601 - Electric                              | \$120.34          | \$141.67          | \$745.97            | \$991.69              | \$1,700.00            |
| 510602 - Gas                                   | \$178.38          | \$208.33          | \$1,842.67          | \$1,458.31            | \$2,500.00            |
| 510603 - Phone                                 | \$192.25          | \$191.67          | \$1,541.14          | \$1,341.69            | \$2,300.00            |
| 510604 - Water & sewer                         | \$115.97          | \$166.67          | \$660.00            | \$1,166.69            | \$2,000.00            |
| 510606 - Trash/garbage                         | \$112.58          | \$59.83           | \$450.32            | \$418.81              | \$718.00              |
| <b>Total Utilities</b>                         | <b>\$719.52</b>   | <b>\$768.17</b>   | <b>\$5,240.10</b>   | <b>\$5,377.19</b>     | <b>\$9,218.00</b>     |
| <b>Miscellaneous expenses</b>                  |                   |                   |                     |                       |                       |
| 510005 - Advertising                           | \$0.00            | \$83.33           | \$765.64            | \$583.31              | \$1,000.00            |
| 510010 - Church Divinity School of Paci        | \$0.00            | \$128.00          | \$0.00              | \$896.00              | \$1,536.00            |
| 510012 - Corporation expenses                  | \$0.00            | \$1.67            | \$0.00              | \$11.69               | \$20.00               |
| 510015 - SLO Deanery                           | \$0.00            | \$2.50            | \$30.00             | \$17.50               | \$30.00               |
| 510020 - Interest (paid out)                   | \$0.00            | \$0.00            | \$16.00             | \$0.00                | \$0.00                |
| 510023 - Morro Bay chamber of comme            | \$82.00           | \$6.83            | \$82.00             | \$47.81               | \$82.00               |
| 710065 - Stewardship campaign                  | \$0.00            | \$16.67           | \$0.00              | \$116.69              | \$200.00              |
| 710080 - Miscellaneous                         | \$250.00          | \$0.00            | \$275.85            | \$0.00                | \$0.00                |
| <b>Total Miscellaneous expenses</b>            | <b>\$332.00</b>   | <b>\$239.00</b>   | <b>\$1,169.49</b>   | <b>\$1,673.00</b>     | <b>\$2,868.00</b>     |

**St Peter's by the sea**  
**Revenue & Expense Analysis-(No Zero Balance Accounts)**  
**Funds: Music for Church,Napa Remembrance,St. Peter's General Fund**  
**July 2010**

| Accounts                                   | July<br>Actual     | July<br>Budget     | Actual Thru<br>July | Budgeted Thru<br>July | Annual Budget<br>2010 |
|--|--------------------|--------------------|---------------------|-----------------------|-----------------------|
| <b>Personnel</b>                           |                    |                    |                     |                       |                       |
| <b>Rector</b>                              |                    |                    |                     |                       |                       |
| 519101 - Salary                            | \$1,117.83         | \$1,117.83         | \$7,824.81          | \$7,824.81            | \$13,414.00           |
| 519102 - Auto expense reimbursement        | \$150.00           | \$150.00           | \$1,050.00          | \$1,050.00            | \$1,800.00            |
| 519104 - Housing allowance                 | \$4,166.67         | \$4,166.67         | \$29,166.69         | \$29,166.69           | \$50,000.00           |
| 519106 - Pension premiums                  | \$2,853.63         | \$951.25           | \$8,560.89          | \$6,658.75            | \$11,415.00           |
| <b>Total Rector</b>                        | <u>\$8,288.13</u>  | <u>\$6,385.75</u>  | <u>\$46,602.39</u>  | <u>\$44,700.25</u>    | <u>\$76,629.00</u>    |
| <b>Rector-substitute</b>                   |                    |                    |                     |                       |                       |
| 519202 - Stipend-Vacation supply clergy    | \$0.00             | \$0.00             | \$500.00            | \$0.00                | \$0.00                |
| <b>Total Rector-substitute</b>             | <u>\$0.00</u>      | <u>\$0.00</u>      | <u>\$500.00</u>     | <u>\$0.00</u>         | <u>\$0.00</u>         |
| <b>Secretary</b>                           |                    |                    |                     |                       |                       |
| 519301 - Salary                            | \$1,248.80         | \$1,248.92         | \$8,741.60          | \$8,742.44            | \$14,987.00           |
| <b>Payroll withholding</b>                 |                    |                    |                     |                       |                       |
| 519316 - FICA taxes-employER               | \$77.42            | \$77.42            | \$541.94            | \$541.94              | \$929.00              |
| 519326 - Medicare taxes-employER           | \$18.10            | \$18.08            | \$126.70            | \$126.56              | \$217.00              |
| <b>Total Payroll withholding</b>           | <u>\$95.52</u>     | <u>\$95.50</u>     | <u>\$668.64</u>     | <u>\$668.50</u>       | <u>\$1,146.00</u>     |
| <b>Total Secretary</b>                     | <u>\$1,344.32</u>  | <u>\$1,344.42</u>  | <u>\$9,410.24</u>   | <u>\$9,410.94</u>     | <u>\$16,133.00</u>    |
| <b>Music dir/organist-substitute</b>       |                    |                    |                     |                       |                       |
| 539203 - Organist-supply (Music)           | \$400.00           | \$465.67           | \$3,122.50          | \$3,259.69            | \$5,588.00            |
| <b>Total Music dir/organist-substitute</b> | <u>\$400.00</u>    | <u>\$465.67</u>    | <u>\$3,122.50</u>   | <u>\$3,259.69</u>     | <u>\$5,588.00</u>     |
| <b>Total Personnel</b>                     | <u>\$10,032.45</u> | <u>\$8,195.84</u>  | <u>\$59,635.13</u>  | <u>\$57,370.88</u>    | <u>\$98,350.00</u>    |
| <b>Total Expenses</b>                      | <u>\$13,737.58</u> | <u>\$12,849.84</u> | <u>\$89,151.31</u>  | <u>\$89,948.88</u>    | <u>\$154,198.00</u>   |
| <b>Net Total</b>                           | (\$2,428.29)       | \$15.35            | \$3,195.78          | \$107.45              | \$184.50              |

St Peter's the sea  
 Restricted Account Summary  
 Music for Church,Napa Remembrance,St. Peter's General Fund  
 July 2010

| Accounts                                     | Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Credit<br>Adjustments | Debit<br>Adjustments | Ending<br>Balance  |
|--|----------------------|-----------------------|------------------------|-----------------------|----------------------|--------------------|
| <b>Temporary Restricted</b>                  |                      |                       |                        |                       |                      |                    |
| <b>MISC RESTRICTD-VGRDMONMKT#9215</b>        |                      |                       |                        |                       |                      |                    |
| 810003 - Altar Guild-Vangrd #9215            | \$198.33             | \$0.00                | \$0.00                 | \$0.02                | \$0.00               | \$198.35           |
| 810022 - Future repair/replace-Vangrd #9215  | \$294.77             | \$0.00                | \$0.00                 | \$0.03                | \$0.00               | \$294.80           |
| 810030 - Capital improvements-Vangrd #9215   | \$7,528.52           | \$0.00                | \$0.00                 | \$0.68                | \$0.00               | \$7,529.20         |
| 810042 - Stipend-sabbat sply clergy-Van#9215 | \$3,249.73           | \$0.00                | \$0.00                 | \$0.29                | \$0.00               | \$3,250.02         |
| 810100 - Playground equipment-Vangrd #9215   | \$252.21             | \$0.00                | \$0.00                 | \$0.02                | \$0.00               | \$252.23           |
| 810120 - Reader's theater-Vangrd #9215       | \$1,691.37           | \$0.00                | \$0.00                 | \$0.15                | \$0.00               | \$1,691.52         |
| 810122 - Rental Maint-532 Napa-Vangrd#9251   | \$614.05             | \$0.00                | \$0.00                 | \$0.06                | \$0.00               | \$614.11           |
| 810124 - Rental Maint-532 1/2 Napa-Van #9251 | \$1,037.15           | \$0.00                | \$0.00                 | \$0.09                | \$0.00               | \$1,037.24         |
| 810126 - Rental-Security Deposits #9215      | \$500.66             | \$0.00                | \$0.00                 | \$0.05                | \$0.00               | \$500.71           |
| 810170 - Youth activities-Vangrd #9215       | \$1,813.81           | \$0.00                | \$0.00                 | \$0.15                | \$0.00               | \$1,813.96         |
| 830010 - Music dept needs (Music)Vangrd#9215 | \$835.27             | \$0.00                | \$0.00                 | \$0.08                | \$0.00               | \$835.35           |
| <b>Memorials</b>                             |                      |                       |                        |                       |                      |                    |
| 810402 - Campbell memorial-Vangrd #9215      | \$1,064.19           | \$0.00                | \$0.00                 | \$0.10                | \$0.00               | \$1,064.29         |
| 810411 - To be named-Vangrd #9215            | \$6,901.36           | \$0.00                | \$0.00                 | \$0.63                | \$0.00               | \$6,901.99         |
| 810412 - Clements Memorial-Vngrd #9215       | \$648.36             | \$0.00                | \$0.00                 | \$0.06                | \$0.00               | \$648.42           |
| <b>Total Memorials</b>                       | <b>\$8,613.91</b>    | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$0.79</b>         | <b>\$0.00</b>        | <b>\$8,614.70</b>  |
| <b>Memorial garden</b>                       |                      |                       |                        |                       |                      |                    |
| 810425 - Memorial garden money-Vangrd #9215  | \$2,516.77           | \$0.00                | \$0.00                 | \$0.23                | \$0.00               | \$2,517.00         |
| <b>Total Memorial garden</b>                 | <b>\$2,516.77</b>    | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$0.23</b>         | <b>\$0.00</b>        | <b>\$2,517.00</b>  |
| <b>Outreach</b>                              |                      |                       |                        |                       |                      |                    |
| 810611 - Thanksgiving-Vangrd #9215           | \$65.78              | \$0.00                | \$0.00                 | \$0.01                | \$0.00               | \$65.79            |
| <b>Total Outreach</b>                        | <b>\$65.78</b>       | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$0.01</b>         | <b>\$0.00</b>        | <b>\$65.79</b>     |
| <b>Total MISC RESTRICTD-VGRDMONMKT#9215</b>  | <b>\$29,212.33</b>   | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$2.65</b>         | <b>\$0.00</b>        | <b>\$29,214.98</b> |
| <b>MISC RESTRICTD-RABONKCHKG#501</b>         |                      |                       |                        |                       |                      |                    |
| 810012 - Church Divinity School of Pac-#501  | \$25.00              | \$0.00                | \$0.00                 | \$32.00               | \$25.00              | \$32.00            |
| 810016 - Rector discretion. fnd-Rabo #501    | \$900.00             | \$0.00                | \$0.00                 | \$200.00              | \$0.00               | \$1,100.00         |
| 810020 - Flowers-#501                        | \$490.37             | \$0.00                | \$0.00                 | \$0.00                | \$137.00             | \$353.37           |
| 810025 - Good Friday/Jerusalem-#501          | \$42.00              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$42.00            |
| 810043 - Missionary-R. Downey- #501          | \$25.00              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$25.00            |
| 810049 - Maintenance & repair-restrictd-#501 | \$20.00              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$20.00            |
| 810050 - Mosaic tile brochure-#501           | \$85.29              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$85.29            |
| 810057 - Prado meals - #501                  | \$243.22             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$243.22           |
| 810121 - Reader's theater-Rabo #501          | (\$56.38)            | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | (\$56.38)          |
| 830011 - Music dept needs (Music) Rabo #501  | \$1,233.00           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,233.00         |
| <b>Memorials</b>                             |                      |                       |                        |                       |                      |                    |
| 810409 - To be named-Rabo #501               | \$314.85             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$314.85           |
| <b>Total Memorials</b>                       | <b>\$314.85</b>      | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>\$314.85</b>    |

St Peter's the sea  
 Restricted Account Summary  
 Music for Church,Napa Remembrance,St. Peter's General Fund  
 July 2010

| Accounts                                     | Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Credit<br>Adjustments | Debit<br>Adjustments | Ending<br>Balance |
|--|----------------------|-----------------------|------------------------|-----------------------|----------------------|-------------------|
| <b>Memorial Garden</b>                       |                      |                       |                        |                       |                      |                   |
| 810420 - Memorial garden donation-Rabo #501  | \$340.00             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$340.00          |
| <b>Total Memorial Garden</b>                 | \$340.00             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$340.00          |
| <b>Outreach</b>                              |                      |                       |                        |                       |                      |                   |
| 810610 - Thnksiving (plate+cash-expen)-#501  | \$453.25             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$453.25          |
| <b>Total Outreach</b>                        | \$453.25             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$453.25          |
| <b>Total MISC RESTRICTD-RABOBKCHKG#501</b>   | \$4,115.60           | \$0.00                | \$0.00                 | \$232.00              | \$162.00             | \$4,185.60        |
| <b>MISC RESTRICTD --OTHER</b>                |                      |                       |                        |                       |                      |                   |
| 810015 - Rector discretion. fnd-Chase #5002  | \$457.59             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$457.59          |
| <b>Building funds</b>                        |                      |                       |                        |                       |                      |                   |
| 820230 - Projected Napa(Napa) BF-Vangrd#9215 | \$96.77              | \$0.00                | \$0.00                 | \$0.01                | \$0.00               | \$96.78           |
| <b>Total Building funds</b>                  | \$96.77              | \$0.00                | \$0.00                 | \$0.01                | \$0.00               | \$96.78           |
| <b>Memorials</b>                             |                      |                       |                        |                       |                      |                   |
| 810405 - Knaub mem-Edw Jones#9910-7/30/10    | \$24,480.40          | \$0.00                | \$0.00                 | \$1,307.25            | \$0.00               | \$25,787.65       |
| <b>Total Memorials</b>                       | \$24,480.40          | \$0.00                | \$0.00                 | \$1,307.25            | \$0.00               | \$25,787.65       |
| <b>Outreach</b>                              |                      |                       |                        |                       |                      |                   |
| 810630 - St P @ 50 Vang STAR 7/30/2010       | (\$343.23)           | \$0.00                | \$0.00                 | \$406.05              | \$0.00               | \$62.82           |
| <b>Total Outreach</b>                        | (\$343.23)           | \$0.00                | \$0.00                 | \$406.05              | \$0.00               | \$62.82           |
| <b>Total MISC RESTRICTD --OTHER</b>          | \$24,691.53          | \$0.00                | \$0.00                 | \$1,713.31            | \$0.00               | \$26,404.84       |
| <b>Total Temporary Restricted</b>            | \$58,019.46          | \$0.00                | \$0.00                 | \$1,947.96            | \$162.00             | \$59,805.42       |
| <b>Permanent Restricted</b>                  |                      |                       |                        |                       |                      |                   |
| <b>Memorial Garden Endowment</b>             |                      |                       |                        |                       |                      |                   |
| 910010 - Memorial garden-CA Inv Trust        | \$4,537.87           | \$0.00                | \$0.00                 | \$373.44              | \$0.00               | \$4,911.31        |
| <b>Total Memorial Garden Endowment</b>       | \$4,537.87           | \$0.00                | \$0.00                 | \$373.44              | \$0.00               | \$4,911.31        |
| <b>Total Permanent Restricted</b>            | \$4,537.87           | \$0.00                | \$0.00                 | \$373.44              | \$0.00               | \$4,911.31        |

Date : 08/01/2010  
 Time : 11:15:27 AM

**St Peter's by the sea**  
**Statement of Financial Position**  
**July 2010**

**Accounts**

**Assets**

**Current assets**

**Checking**

|  |            |
|--|------------|
| 110000 - Rabo #501 (General)               | \$5,675.11 |
| 110100 - Chase#5002 (Rector discretionary) | \$457.59   |

|                       |                   |
|-----------------------|-------------------|
| <b>Total Checking</b> | <b>\$6,132.70</b> |
|-----------------------|-------------------|

**Money Market Funds**

|  |             |
|--|-------------|
| 110230 - Vangrd #9215 (General)              | \$29,214.98 |
| 110235 - Vang#9215-(Rabo #501)Checking Money | \$1,945.15  |
| 120230 - Projected Napa building fund        | \$96.78     |

|                                 |                    |
|---------------------------------|--------------------|
| <b>Total Money Market Funds</b> | <b>\$31,256.91</b> |
|---------------------------------|--------------------|

**Investment Accounts**

|  |              |
|--|--------------|
| 110270 - Edward Jones #9910-7/30/2010        | \$25,787.65  |
| 120262 - CD-Rabobank-Napa Bld Fnd-07/31/2010 | \$100,664.12 |

|                                  |                     |
|----------------------------------|---------------------|
| <b>Total Investment Accounts</b> | <b>\$126,451.77</b> |
|----------------------------------|---------------------|

**Endowments**

|  |            |
|--|------------|
| 110702 - St P @ 50 - Vang STAR 7/30/2010   | \$8,144.06 |
| 110710 - Memorial garden endowment-7/30/10 | \$4,911.31 |

|                         |                    |
|-------------------------|--------------------|
| <b>Total Endowments</b> | <b>\$13,055.37</b> |
|-------------------------|--------------------|

|                             |                     |
|-----------------------------|---------------------|
| <b>Total Current assets</b> | <b>\$176,896.75</b> |
|-----------------------------|---------------------|

|                     |                     |
|---------------------|---------------------|
| <b>Total Assets</b> | <b>\$176,896.75</b> |
|---------------------|---------------------|

**Liabilities & Net Assets**

**Liabilities**

**Payroll withholding**

|                               |          |
|-------------------------------|----------|
| 210110 - Federal income taxes | \$47.84  |
| 210114 - FICA taxes           | \$154.84 |
| 210124 - Medicare taxes       | \$36.20  |

|                                  |                 |
|----------------------------------|-----------------|
| <b>Total Payroll withholding</b> | <b>\$238.88</b> |
|----------------------------------|-----------------|

**Unrealized gains/losses**

|   |           |
|---|-----------|
| 210430 - Unrealized gains/losses            | \$546.94  |
| 210435 - Unrealized g/l (St P@50 Vang STAR) | (\$40.88) |

|                                      |                 |
|--------------------------------------|-----------------|
| <b>Total Unrealized gains/losses</b> | <b>\$506.06</b> |
|--------------------------------------|-----------------|

|                          |                 |
|--------------------------|-----------------|
| <b>Total Liabilities</b> | <b>\$744.94</b> |
|--------------------------|-----------------|

**Net Assets**

**Unrestricted**

|   |                |
|---|----------------|
| 210900 - Fund Principal-St. Peter's General | \$11,580.44    |
| 220900 - Fund Principal-Napa Remembrance    | \$220,165.59   |
| 230900 - Fund Principal-Music for Church    | (\$123,506.73) |
| Excess Cash Received                        | \$3,195.78     |

|                           |                     |
|---------------------------|---------------------|
| <b>Total Unrestricted</b> | <b>\$111,435.08</b> |
|---------------------------|---------------------|

|                        |             |
|------------------------|-------------|
| Temporarily Restricted | \$59,805.42 |
|------------------------|-------------|

|                        |            |
|------------------------|------------|
| Permanently Restricted | \$4,911.31 |
|------------------------|------------|

|                         |                     |
|-------------------------|---------------------|
| <b>Total Net Assets</b> | <b>\$176,151.81</b> |
|-------------------------|---------------------|

|   |                     |
|---|---------------------|
| <b>Total Liabilities &amp; Net Assets</b> | <b>\$176,896.75</b> |
|---|---------------------|

Date : 08/01/2010  
 Time : 11:15:30 AM

**St Peter's by the sea**  
**Vanguard & Rabobank Chking Accounts Money to Pay Bills**  
**Music for Church,Napa Remembrance,St. Peter's General Fund**  
**July 2010**

| Accounts                                     | 2010<br>Annual Budget | Beginning<br>Balance | Debits      | Credits     | Current<br>Balance |
|--|-----------------------|----------------------|-------------|-------------|--------------------|
| 110000 - Rabo #501 (General)                 | \$0.00                | \$8,033.58           | \$11,705.11 | \$14,063.58 | \$5,675.11         |
| 110235 - Vang#9215-(Rabo #501)Checking M     | \$0.00                | \$1,944.97           | \$0.18      | \$0.00      | \$1,945.15         |
| 210110 - Federal income taxes                | \$0.00                | (\$47.84)            | \$47.84     | \$47.84     | (\$47.84)          |
| 210114 - FICA taxes                          | \$0.00                | (\$154.84)           | \$154.84    | \$154.84    | (\$154.84)         |
| 210124 - Medicare taxes                      | \$0.00                | (\$36.20)            | \$36.20     | \$36.20     | (\$36.20)          |
| 810012 - Church Divinity School of Pac-#501  | \$0.00                | (\$25.00)            | \$25.00     | \$32.00     | (\$32.00)          |
| 810016 - Rector discretion. fnd-Rabo #501    | \$0.00                | (\$900.00)           | \$0.00      | \$200.00    | (\$1,100.00)       |
| 810020 - Flowers-#501                        | \$0.00                | (\$490.37)           | \$137.00    | \$0.00      | (\$353.37)         |
| 810025 - Good Friday/Jerusalem-#501          | \$0.00                | (\$42.00)            | \$0.00      | \$0.00      | (\$42.00)          |
| 810043 - Missionary--R. Downey- #501         | \$0.00                | (\$25.00)            | \$0.00      | \$0.00      | (\$25.00)          |
| 810049 - Maintenance & repair-restrictd-#501 | \$0.00                | (\$20.00)            | \$0.00      | \$0.00      | (\$20.00)          |
| 810050 - Mosiac tile brochure-#501           | \$0.00                | (\$85.29)            | \$0.00      | \$0.00      | (\$85.29)          |
| 810057 - Prado meals - #501                  | \$0.00                | (\$243.22)           | \$0.00      | \$0.00      | (\$243.22)         |
| 810121 - Reader's theater-Rabo #501          | \$0.00                | \$56.38              | \$0.00      | \$0.00      | \$56.38            |
| 810409 - To be named-Rabo #501               | \$0.00                | (\$314.85)           | \$0.00      | \$0.00      | (\$314.85)         |
| 810420 - Memorial garden donation-Rabo #50   | \$0.00                | (\$340.00)           | \$0.00      | \$0.00      | (\$340.00)         |
| 810610 - Thnkssgiving (plate+cash-expen)-#50 | \$0.00                | (\$453.25)           | \$0.00      | \$0.00      | (\$453.25)         |
| 830011 - Music dept needs (Music) Rabo #50'  | \$0.00                | (\$1,233.00)         | \$0.00      | \$0.00      | (\$1,233.00)       |
|  | \$0.00                | \$5,624.07           | \$12,106.17 | \$14,534.46 | \$3,195.78         |