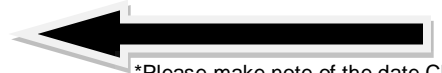


Parish Council Agenda

Monday, December 1, 2014

7:30PM in the Old Prayer Room



*Please make note of the date Change

- I. Opening Prayer
- II. Approval of Minutes

Gerry Barañano
Minutes from the
11/10/14 Meeting

- III. AGENDA
 - i) Pastor's Report
 - ii) Pastoral Assistant Report
 - iii) School Report
 - iv) Old Business
 - (1) Website Update
 - (2) Mission Statement Update
 - v) New Business
 - (a) 2015 Proposed Budget

- IV. Closing Prayer
- V. Hospitality

Judith Sumida
Dewane Bradford

Attachments:
11/10/14 meeting minutes
Pastoral Assistant report
2015 Proposed Budget

PARISH COUNCIL MINUTES

Date: November 10, 2014

Annual Reflection/Retreat

Present:

Father Tim Johnson
Dewayne Bradford
Gerry Barañano
Amity Buxton
Norah Hippolyte
Steve Howe
Peter Muñoz
Sonya Simril
Judith Sumida

Not Present:

Suzanne Doran
Dan Hagerty
Tricia Young

Opening Prayer:

Dewayne Bradford

Approval of Minutes – October 11, 2014:

Correction to October 11th minutes:

St. Leo's does not have a Wings group. St. Theresa Catholic Church in Oakland has a Wings group.

St. Leo's has two bible study groups.

Motion to approve as amended: _____;

Seconded: _____.

Unanimously approved as amended.

Pastor's Report:

Ann Kroeger died this past month. She was the accompanist for the choir.

Bishop Barber will be coming to the 11 a.m. Mass next Sunday, November 16.

Father Tim received two widely different bids to fix the windows at the various Church buildings. He will be getting additional bids.

Father Ignas Kilolelo defended his dissertation and received his doctoral in theology. His dissertation was on the street children in Tanzania and what the

Church and society can do to help them. He will be leaving after the New Year to return to Tanzania.

Farther Kenneth Owen will move into the blue house in February. He is on sabbatical at the Jesuit School of Theology.

Capital Campaign update –

St. Leo's has received \$285K in pledges from about 15% of the parish. The goal is \$357K. St. Leo's Church expects to receive pledges from about a third of the parish.

Pastoral Assistant Report:

Raffle is going well. Total raised to date is \$1,415. The goal was \$2,000.

School Report:

Nothing to report.

Old Business:

Volunteers are needed to implement the suggestion from the Annual Retreat to set up a table with books in the vestibule that people can borrow.

New Business:

At the next Parish Council meeting, we will review St. Leo's mission statement in the context of maintaining a dynamic parish. The mission of St. Leo's is:

As a worshipping Roman Catholic parish family, the community of Saint Leo the Great seeks to welcome and encourage the active practice of Christ-like love by each of us. By sharing our God-given talents and resources, we aim to respond to the needs and concerns of our members while striving to establish God's reign of love on earth as it is in heaven.

(Re-Adopted by the Parish Council, December 12, 2011)

The topic for this academic year (July 2014 to July 2015) will be generosity as a way of showing and building up a dynamic parish.

Change of date for the December Parish Council Meeting:

Next meeting date has changed: Monday, December 1st at 7:30 p.m.

Closing Prayer:

Steve Howe

Date: December 2014

To: Parish Pastoral Council

From: Norah Hippolyte

Re: Pastoral Assistant Report

RCIA/RCIA adapted for Children

On Sunday, November 23, four of the six children involved in RCIA adapted for children participated in the Rite of Welcoming. In addition to them, nine teens who are preparing for confirmation and Eucharist were also welcomed.

The adults will have a Rite of Acceptance and Welcoming at some point in the next few months.

CLW

One of the few days that CLW does not take place is Holy Family Sunday.

Christian Enrichment

Mary White, Adrienne Bright, Wella Lasola and I attended the Faith Formation Conference in Santa Clara on November 21 and 22. There were many sessions offered during the two days. Some were for personal growth and others offered insight for catechists. The New Evangelization is still a key theme.

Infant Baptism Preparation

The baptism preparations continue. I need to develop a good follow-up to baptism preparation to possibly entice couples to attend Mass more frequently.

Service Opportunities Brochure & Christian Enrichment Brochure

Suggestions for how to revamp the Service Opportunities Brochure are welcome.

Stewardship

January is Stewardship month. Do we want to consider a theme?

Fundraising

The Advent Bake Sale is Saturday and Sunday, December 13 and 14, following all of the Masses.

If you have questions, please feel most welcome to ask. I am available at the rectory on Mondays to Wednesdays from 7:30P-9:30P and Saturdays from 1:00P-4:00P. Or you can email me at stleo@pacbell.net.

NOTES FOR PROPOSED 2015 BUDGET Based on 10/14 Actuals

1. The actual average weekly plate (1010) for 2014 has been \$5,270.
2. The budgeted average weekly plate (1010) for 2014 was \$6,392.
3. The Interest from the Diocese (2%) (1710) and the Interest on the Diocesan Loan (4.25%) (9286) has been based on information in the 2015 Parish Budget Guidelines provided by the Diocese. The Interest on the Diocesan Loan (9286) is not counted as expense and the Preservation Fund (1330), which is restricted to payment on the loan, is not counted as income in the calculation of the budgeted average weekly plate.
4. The Rental Income (1840) is budgeted based on the parish rental property income (including the grey house and the AT&T cellular antennas in the church bell tower and gym rentals) and the revised agreement with the Jesuit School of Theology for the rental of the convent in which the monthly rental is \$2,000.00 per month or \$24,000.00 per year. We have agreed with the Jesuit School of Theology to accept rental payments that are reduced by 1/7 per vacancy in the event that the convent is not 100% occupied (7 students).
5. All Full time or FTE employee's salaries have been increased by a 3% COLA calculation as directed by the Diocese.
6. The 2015 budgeted amount for Pension, Lay (2013) is based on 8% of the applicable employees' gross pay. The company that administrates the pension plan uses a calculation formula based on projected salaries, using prior year salaries, and then adjusts later deposits according to actual salaries.
7. The 2015 budgeted amount for Package Liability Insurance (2081) and Earthquake Insurance (2087) are based on the Diocesan guidelines of a 6% **decrease**
8. The 2015 budget for the employee benefits of medical/dental insurance (2009, 4510) has been **increased** based on the 2015 Parish Budget Guidelines.
9. Account number 9590 (Depreciation Expense '97-'01) is based on any depreciable assets that were recorded before 2001 (when the Diocese started requiring that parishes show depreciation expense on all applicable assets). Since then, major purchases and/or renovations or repairs have been recorded (9591) and are being depreciated per Diocesan guidelines.
10. All other line items have been budgeted according to the diocesan guidelines and historical information.

**DIOCESE OF OAKLAND
2015 PARISH BUDGET GUIDELINES**

ITEM	DESCRIPTION	RATE
Cost of Living Allowance	<p>COLA: Consumer Price Index, (San Francisco-Oakland-San Jose/Bay Area), All Urban Workers (CPI-W)</p>	<p>The change in the CPI-W was a 3% increase for the 12-month period ended August, 2014. The Bishop and his Presbyteral Council at a meeting on October 24, 2014 approved a 3% cost of living adjustment increase for 2015. This increase will be incorporated into the Mandatory Salary Minimums 2015 - Parish Lay Employees pay scales distributed by Chancery Human Resources. Within the parameters of these pay scales, pastors and parochial administrators have the discretion to provide COLA increases to employees.</p>
Deposit & Loan Interest Rates	<p>Parish & School Deposits: Interest to be paid for savings on deposit with the Diocese will be determined on a quarterly basis. The interest rate earned will be determined based upon an analysis of Deposit & Loan Fund financial results.</p> <p>Parish & School Loans: Older fixed rate loans will be charged interest at the rates set at the time the loans were established. All new and variable rate loans will have the interest rate determined quarterly. Just like the savings deposit rate, the loan rate will be determined based upon an analysis of Deposit & Loan Fund financial results. Loans will only be granted to parishes and schools in compliance with Diocesan savings and loan policies.</p>	<p>We expect the average rate to be 2% in 2015.</p> <p>We expect the average rate for loans to be 4.25% in 2015.</p>
Social Security Tax	<p>The employer and employee pay their respective shares. Employer pays a rate of 7.65%, up to a maximum salary of \$118,500 per year in 2015. Refer to the 2015 IRS Publication 15 (Circular E), Employer's Tax Guide, issued in January 2015 for more information. After paying 7.65% on the first \$118,500 in wages per individual, the Medicare benefit continues to accrue at 1.45%.</p>	<p>7.65% on the first \$118,500 in wages per individual. Once the \$118,500 limit has been reached, 1.45% in Medicare taxes should be budgeted.</p>

**DIOCESE OF OAKLAND
2015 PARISH BUDGET GUIDELINES**

Employee Benefits	<p>Health, Dental & Vision Insurance: The employer provides medical, dental and vision coverage for eligible employees working 25 or more hours per week. (Eligible dependents are covered by health and dental/vision insurance at employee's expense.) Insurance plans are on a fiscal year July 1 through June 30; the July 1, 2015 through June 30, 2016 rates assume a 5% increase over current rates. The rates for priests on Kaiser and RETA HMO plans include funding for medical services not covered by the Kaiser plan.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Employee</th> <th style="text-align: center;">Fiscal Year-end Premium Periods</th> <th style="text-align: center;">RETA PPO Monthly</th> <th style="text-align: center;">RETA EPO (90/70) Monthly</th> <th style="text-align: center;">Kaiser Monthly</th> <th style="text-align: center;">Dental/Vision Monthly</th> </tr> </thead> <tbody> <tr> <td rowspan="2" style="text-align: center;">Priest</td> <td style="text-align: center;">7/14 - 6/15</td> <td style="text-align: center;">\$1,360</td> <td style="text-align: center;">\$1,004</td> <td style="text-align: center;">\$895</td> <td style="text-align: center;">\$65</td> </tr> <tr> <td style="text-align: center;">7/15 - 6/16</td> <td style="text-align: center;">\$1,428</td> <td style="text-align: center;">\$1,054</td> <td style="text-align: center;">\$940</td> <td style="text-align: center;">\$68</td> </tr> <tr> <td rowspan="2" style="text-align: center;">Religious</td> <td style="text-align: center;">7/14 - 6/15</td> <td style="text-align: center;">\$700</td> <td style="text-align: center;">\$1,004</td> <td style="text-align: center;">\$695</td> <td style="text-align: center;">\$65</td> </tr> <tr> <td style="text-align: center;">7/15 - 6/16</td> <td style="text-align: center;">\$735</td> <td style="text-align: center;">\$1,054</td> <td style="text-align: center;">\$730</td> <td style="text-align: center;">\$68</td> </tr> <tr> <td rowspan="2" style="text-align: center;">Lay</td> <td style="text-align: center;">7/14 - 6/15</td> <td style="text-align: center;">\$700</td> <td style="text-align: center;">\$700</td> <td style="text-align: center;">\$695</td> <td style="text-align: center;">\$65</td> </tr> <tr> <td style="text-align: center;">7/15 - 6/16</td> <td style="text-align: center;">\$735</td> <td style="text-align: center;">\$735</td> <td style="text-align: center;">\$730</td> <td style="text-align: center;">\$68</td> </tr> </tbody> </table> <ul style="list-style-type: none"> To calculate total cost of an employee, add medical coverage to dental/vision coverage. First number/line represents known monthly rates for July 2014 through June 2015. Second number/line represents estimated monthly rates for July 2015 through June 2016. Above rates are employer costs only. (Please see the RETA Trust Insurance Rates 2014-15 for the mandatory employee contributions for the various plan offerings.) 	Employee	Fiscal Year-end Premium Periods	RETA PPO Monthly	RETA EPO (90/70) Monthly	Kaiser Monthly	Dental/Vision Monthly	Priest	7/14 - 6/15	\$1,360	\$1,004	\$895	\$65	7/15 - 6/16	\$1,428	\$1,054	\$940	\$68	Religious	7/14 - 6/15	\$700	\$1,004	\$695	\$65	7/15 - 6/16	\$735	\$1,054	\$730	\$68	Lay	7/14 - 6/15	\$700	\$700	\$695	\$65	7/15 - 6/16	\$735	\$735	\$730	\$68
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Employee Benefits	<p>Disability: Short and Long Term: Lay Employees: Disability insurance provides protection against wage loss due to a disability that prevents an employee from working and earning income. Employees must work at least 25 hrs/wk to be eligible. Short-term benefits begin after 30 days of a covered disability (e.g., surgery, maternity leave). Long-term disability benefits begin after 180 consecutive days of disability. Lay employees are covered for 60% of basic earnings to a maximum of \$1,000/wk for short-term disability or \$4,000/mo for long-term disability. Employees should be informed yearly of any changes to benefits.</p>	<p>Budget rates per month per person: STD \$1.06 LTD \$12.82</p>																																							
Employee Benefits	<p>Life Insurance: This employer-paid benefit of \$25,000 term life coverage is intended to provide minimal protection for an employee's family in the event of one's untimely death. An employee may increase the coverage to a total of \$75,000 at his/her own expense.</p>	<p>The cost for providing \$25,000 in coverage for a full-time employee (working 25 hours or more per week) will be \$5 per month per person.</p>																																							
Employee Benefits	<p>Unemployment Insurance: The Diocese is self-insured for the cost of its State-mandated unemployment insurance program. The rate charged approximates the cumulative claims paid by the State for Diocesan unemployment benefits.</p>	<p>Budget \$0.10 per \$100 of payroll for 2015. A reserve has been built over the past few years, therefore the significant decrease in rates versus prior years.</p>																																							

**DIOCESE OF OAKLAND
2015 PARISH BUDGET GUIDELINES**

<p>Employee Benefits</p>	<p><u>Lay Employee Retirement:</u> Employer contributions toward an eligible employee's retirement benefit are to take place quarterly. Eligibility is dependent upon an employee's full-time (25 hours/week or more) employment for six months. An eligible employee may enter the program on January 1st and July 1st of each year. It should also be noted up to five years of vesting will be credited to those new employees hired with previous service to another Catholic institution. The Diocesan plan is non-contributory on the part of the employee and supplements Social Security. This plan requires mandatory participation by all employment sites. A tax-deferred 403(b) plan is available for employee contributions.</p>	<p>The rate is 8% of gross earnings in 2015.</p>																										
<p>Employee Benefits</p>	<p><u>Workers' Compensation:</u> Employers of the Diocese of Oakland (parishes, schools, cemeteries, Catholic Charities and other organizations) must provide State-mandated workers' compensation insurance for their employees.</p>	<table border="1"> <thead> <tr> <th>Workers' Comp Class Code</th> <th></th> <th>2015 Rate per \$100 of Payroll (Reflects Estimated 10% Increase)</th> </tr> </thead> <tbody> <tr> <td colspan="3" style="text-align: center;">Church & Rectory</td> </tr> <tr> <td>8840</td> <td>Clerical, Office Workers</td> <td>\$0.77</td> </tr> <tr> <td>9015</td> <td>Maintenance, Janitors</td> <td>\$6.64</td> </tr> <tr> <td colspan="3" style="text-align: center;">School</td> </tr> <tr> <td>8810</td> <td>Clerical, Office Workers</td> <td>\$.48</td> </tr> <tr> <td>8868</td> <td>Teachers & Professionals</td> <td>\$1.21</td> </tr> <tr> <td>9101</td> <td>All Others</td> <td>\$5.79</td> </tr> </tbody> </table>	Workers' Comp Class Code		2015 Rate per \$100 of Payroll (Reflects Estimated 10% Increase)	Church & Rectory			8840	Clerical, Office Workers	\$0.77	9015	Maintenance, Janitors	\$6.64	School			8810	Clerical, Office Workers	\$.48	8868	Teachers & Professionals	\$1.21	9101	All Others	\$5.79		
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<p>Employee Benefits</p>	<p><u>Flex Plan: (Rate not applicable)</u> Employees may sign up for the flexible spending pre-tax deduction (FLEX benefit or FSA) for expenses related to:</p> <ol style="list-style-type: none"> 1. Medical/dental/vision premiums for dependent coverage 2. Employee share of medical (health) premiums (see the RETA Trust Insurance Rates 2014-15 for the mandatory employee contributions for the varies plan offerings) 3. Care for dependent elderly 4. Day care for dependent children 5. Medical expenses not covered by insurance <p>Any change that does take place in this benefit has little effect, if any, on parish budget considerations.</p>																											
<p>Employee Benefits</p>	<p><u>Vacation:</u> The "Chancery/Parish Personnel Policies" manual, published January 1, 2014, pages 42-43, contains the current vacation benefit information in effect throughout the Diocese of Oakland. In brief, vacation benefits for full-time parish employees are recapped to the right. Part-time employees working 25 hours or more per week receive these vacation benefits on a prorated basis.</p>	<p>0 through 6 years of service = 15 days per year = 1.25 days per month = 10.00 hours per month.</p> <p>See additional information for greater years of service in manual.</p> <p>Please note separate accrual rates for 40-hour and 37.5-hour workweeks.</p>																										

**DIOCESE OF OAKLAND
2015 PARISH BUDGET GUIDELINES**

Employee Benefits	<p><u>Sick Leave:</u> The “Chancery/Parish Personnel Policies” manual, published January 1, 2014, pages 44-45, contains the current sick leave benefit information in effect throughout the Diocese of Oakland. In no case may more than 60 days of accrued sick leave be due an employee, nor may an employee be paid for unused sick leave in the event of his or her termination.</p>	<p>Full-time employees are to receive 1 day per month (7.5 – 8.0 hours per month).</p> <p>Part-time employees working 25 hours or more per week earn sick leave on a prorated basis.</p>
Priest's Salary	<p>Priest's salary set and approved by the Bishop and his Presbyteral Council or College of Consultors.</p>	<p>\$33,290.70 per year (\$2,774.22 per month) based on the 2015 3% COLA increase, approved by Bishop and the Presbyteral Council at their meeting on October 24, 2014.</p>

**DIOCESE OF OAKLAND
2015 PARISH BUDGET GUIDELINES**

Priest's Self-Employment Tax Reimbursement

Taxable Reimbursements of Self-Employment Tax for 2015 (Illustrative Only)

a) Purpose & Benefit:

To help offset the burden of self-employment tax assessed to priests because of their IRS status. Note this reimbursement is only available to priests who have actually paid self-employment tax to the government.

This benefit is not intended to equal exactly 1/2 of the actual amount of self-employment tax paid by a given priest. Priests' income will vary from one situation to another depending upon stipends received and other honoraria that might be accrued. Since this variation can be substantial, yet must be budgeted, the maximum permitted reimbursement is based on a generic income profile, as follows:

Compensation¹ - \$33,290.70
 Auto Insurance Reimbursement - \$950 or \$1,150
 Stipends² - \$3,000
 Room & Board³ - \$7,200
 Social Security Reimbursement Received in 2014 - \$3,316 (maximum)

The **maximum** figure to be used for reimbursement⁴ of 2015 taxes is **\$3,388**

b) Procedure for Receiving the Benefit:

Step 1: Photocopy the schedule SE which has been or will be submitted to the IRS and provide it to your bookkeeper. For religious order priests, the province should submit a letter verifying enrollment in the Social Security system and requesting the reimbursement under Diocesan guidelines. The religious order priest should prepare a schedule SE using actual figures of monies received in 2014. This schedule forms the basis for the reimbursement to be made to the province, even though the priest will not personally file a schedule SE.

Step 2: Take the self-employment tax due on the bottom of the form and divide by two.

Step 3: In that priests are now being reimbursed quarterly for up to half their Social Security payments, the payments they are to receive in April of 2015 are to be adjusted up or down so the adjustments, along with the quarterly payments already received in 2014, equal the full amount they are entitled to for 2014 according to the formula given above.

The Social Security reimbursement is to be made by the source of salary at the time the request is made regardless of where the priest was previously assigned. (Parochial Administration Handbook, A. XIV, Sec. 4, pg. 34)

Please note upon advice of our tax consultant these checks are normally to be considered taxable income in the year received.

The individual filer should consult a qualified person for final determination of what is taxable income.

¹ - 2015 compensation, approved by the Bishop and his Presbyteral Council at their meeting on October 24, 2014.

² - This figure is only an estimate for illustration. The actual amount may vary.

³ - The current authorized value.

⁴ - Net income x.9235 x.153 x.5 = reimbursement.

**DIOCESE OF OAKLAND
2015 PARISH BUDGET GUIDELINES**

Priest's LTC	<u>Long Term Care (LTC) for Priests:</u> All incardinated priests are eligible for long term care, regardless of age or state of health.	For budgeting purposes, \$3,000 per year per incardinated priest should be used.
Priest's Retirement	<u>Special Priest Retirement Program (SERP):</u> On January 30, 1995, the Presbyteral Council recommended a special retirement program be created for incardinated priests. The SERP fund has been set aside to help underwrite the retirement of those priests who joined the diocese prior to July 1, 1994 (the date the retirement plan was officially adopted), but who at retirement will not have served the Diocese the 35 years needed to qualify for a full pension. The SERP plan is to be funded by annual contributions by the source of income for all Diocesan priests.	Parishes will be billed an annual assessment of \$1,200 per incardinated priest in the first quarter of each year.
Religious Priest's Retirement	<u>Religious Priest:</u> By resolution of the Presbyteral Council on October 10, 1995, the source of income pays the retirement contribution directly to the priest's provincial headquarters . This payment is to be sent before the end of the first quarter each year for service the previous year.	This contribution is to be equal to one month's salary for each religious priest assigned to the parish, until further notice. Please use the 2015 priest's salary rate of \$2,774.22 per month and pro-rate your payment for the number of months actually worked. As an example, if a priest worked only 6 months of 2015, you would send one-half of the monthly salary amount or \$1,387.11.
Priest's Benefits	<u>Misc. Benefits:</u> Auto Insurance, annual retreat, and continuing education are reimbursable expenses and require proper documentation to be submitted. *Note: In keeping with Diocesan Statutes, priests of the Diocese of Oakland are expected to carry automobile liability coverage of at least \$500,000.	Auto insurance reimbursement: \$1,150/yr for Oakland, Berkeley and Richmond \$950/yr for all other areas of the Diocese

**DIOCESE OF OAKLAND
2015 PARISH BUDGET GUIDELINES**

Insurance	<p><u>Property & Earthquake Insurance:</u> The Diocese participates in a group insurance program for earthquake and property coverage with an aggregate limit for earthquake insurance of \$45 million and \$200 million for property insurance. Eight dioceses make up the group. In the event of a severe earthquake, the Oakland Diocese will share 50/50 with the Diocese of Orange (if they experience damage) up to a limit of \$26.5 million. If no other participating dioceses are affected by the same event or others during the year, Oakland and Orange (if they experience damage) will proportionately share in the remaining aggregate coverage limit of \$45 million. Premiums are based on the replacement cost of structures and are allocated to each diocese on the basis of the total value of structures insured by a diocese. Due to the high cost of this coverage and in order to equitably share in the distribution of premiums with the other dioceses, we have elected to insure for earthquake damages only those structures necessary to carry on the mission of our local Church.</p>	<p>Each parish has a specific rate based on the appraised values established in 2006 and increased annually based upon industry standards. Anticipate a 5% decrease in 2015.</p>
Insurance	<p><u>Liability Insurance:</u> This program includes liability, boiler & crime, as well as a reserve for losses less than the deductibles associated with the various coverages in the property and liability insurance program.</p>	<p>It is estimated there will be a 7% decrease in 2015.</p> <p>Please note the overall property, earthquake, and general liability insurance premiums are expected to decrease a weighted average 6% from 2014 to 2015.</p>
Mileage Reimbursement	<p>Reimbursement for business-related use of privately-owned automobiles should be made to employees of the Diocese. Any amounts paid in excess of IRS guidelines have to be declared as income by the employees.</p>	<p>For 2014, the standard mileage rate is currently \$0.56 per mile for business travel. The IRS has not yet released rates to be used in 2015. Assume for budgeting purposes the rate remains the same \$0.56 per mile.</p>

Church of St. Leo the Great
 Stmt. of Financial Position (Bal. Sheet) for 11/2014

11/2014

*****Assets*****

Cash		
0110	B of A Regular Checking	\$58,789.68
0112	B of A Money Market Checking	22,500.00
0125	Diocesan Savings Regular	60,000.00
0126	Diocesan Savings/Capital Fund	48,856.87
0130	Petty Cash	140.00
		140.00

****Total Cash**** **\$190,286.55**

Capital Assets (>\$999)		
0410	Equipment and Furnishings (60 MONTHS)	\$14,986.75
0430	Buildings (360 MONTHS)	10,125.78
0440	Improvements (360 MONTHS)	2,106,428.05
0460	Fixed Assets prior to 2002 (0410/0420)	19,565.39
0470	Fixed Assets prior to 2002 (0430/0440)	1,272,908.87
0490	Accumulated Depreciation (3090,9590)	(1,514,685.51)
		(1,514,685.51)

Total Capital Assets (>\$999) **1,909,329.33**

****Total Assets**** **\$2,099,615.88**

*****Liabilities*****

Payroll Related Liabilities		
0551	Employee Fica/Medicare	(\$144.10)
0552	State Disability Ins (Sdi)	205.69
0553	Federal Withholding	801.87
0554	State Withholding	2,077.12
0556	Tax Sheltered Annuities (Tsa)	318.49
0558	Employer Fica/Medicare	(427.83)
		(427.83)

****Total Payroll Liabilities**** **\$2,831.24**

*****Funds Held For Others*****

Diocesan Collections		
0655	Catholic Relief Services (Crs)	\$130.25
0656	Holy Land	458.42
0660	Holy Father Collection	372.00
0661	World Mission	20.00
0666	Catholic Home Missn Appeal	142.00
0670	Diocesan Priest Retirement	929.00
		929.00

****Total Diocesan Collections**** **2,051.67**

Other Collections

0684	Other Organizations (San Martin)	\$3,332.67
		\$3,332.67

****Total Other Collections**** **3,332.67**

****Loans****

0710	Diocesan Loans	\$770,390.22
		\$770,390.22

****Total Diocesan Liabilities**** **770,390.22**

****Clearing****

0830	Other Clearing	(\$5,197.63)
0831	Music Reserve	229.85
0832	Grey House Security Deposit	1,950.00
0835	SPECIAL EVENT FUND	856.64
0839	Mello Shared Benefits	(0.30)
0840	Other Undistributed Income	25.00
		25.00

****Total Clearing**** **(2,136.44)**

*****Total Liabilities***** **776,469.36**

*****Fund Balances*****

Fund Balances		
0910	Unrestricted Net Assets, Beginning of Yr	\$1,204,731.00
0920	Net Income Year-to-Date	118,489.52
		118,489.52

****Total Fund Balances**** **\$1,323,220.52**

*****Total Assets/Liabilities***** **\$2,099,689.88**

2014 Plate Needed
\$6,392.00/wk

Church of St. Leo the Great
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2015 Plate Needed
\$6,315.00/wk

	Year to Date 01/2014-10/2014	2014 Total Budget	2015 Proposed Budget
Parish Operating Income			
Plate Collecton-Unrestricted			
1010 Sundays and Holy Days	\$226,611.20	\$325,986.00	\$328,368.76
1020 Easter	18,215.86	14,500.00	14,500.00
1030 Christmas	1,150.00	14,500.00	14,500.00
Total Unrestricted Plate	\$245,977.06	\$354,986.00	\$357,368.76
Plate Collections-Restricted			
1110 Catholic Voice	\$533.00	\$554.00	\$500.00
Total Restricted Plate	\$533.00	\$554.00	\$500.00
Donations-Unrestricted			
1220 Bequests	\$306,612.49	\$0.00	
1230 Sacramental Service & Funerals	5,130.00	6,900.00	5,800.00
Total Donations Unrestr	\$311,742.49	\$6,900.00	\$5,800.00
Donations Restricted			
1330 Preservation Fund (DAPD)	\$47,063.98	\$0.00	
Total Restricted Donations	\$47,063.98	\$0.00	
Spl Event/Fund Unrestricted			
Spl Events/Fund. Restricted			
Education,Prgs,Ministries			
1662 Faith & Ministerial Formation	\$450.00	\$775.00	\$500.00
Total Income Prog/Ministries	\$450.00	\$775.00	\$500.00
Interest Income			
1710 Interest from Diocese	\$1,696.97	\$1,286.00	\$2,100.00
1720 Interest from Banks	8.03	9.00	7.80
Total Interest Income	\$1,705.00	\$1,295.00	\$2,107.80
Other Income			
1810 Reimbursement of Expenses	\$14,671.53	\$16,000.00	\$15,000.00
1840 Rental Income	64,114.52	72,500.00	72,500.00
1850 Indemnities & Other Rebates	500.00	0.00	
1855 Annual Appeal Rebate	3,335.36	0.00	
1890 Other Income	1,500.00	2,000.00	2,000.00
Total Other Income	\$84,121.41	\$90,500.00	\$89,500.00
Total Operating Income	\$691,592.94	\$455,010.00	\$455,776.56

Church of St. Leo the Great
 Stmt. of Activity (Income Statement) for 01/2014 thru 10/2014

	Year to Date 01/2014-10/2014	Total Budget	Proposed Budget
Parish Operating Expense			
Administration			
2001 Salary, Lay	\$85,168.91	\$78,916.00	\$89,248.47
2007 Fica/Medicare, Lay/Deacon/Sem.	6,452.70	6,037.00	6,827.51
2009 Medical/Dental/Disability/Life, Lay	29,029.20	28,755.00	28,755.00
2012 Pension, Lay	7,218.58	7,800.00	9,332.13
2022 Legal and Audit Fees	0.00	0.00	3,500.00
2024 Supplies	3,716.26	3,700.00	3,700.00
2025 Computer Supplies	0.00	600.00	600.00
2030 Postage & Delivery	1,466.72	1,400.00	1,400.00
2031 Telephone	3,366.54	4,800.00	4,800.00
2032 Printing & Copying	48.40	0.00	
2033 Envelope Services	426.35	800.00	800.00
2035 Pubs/Subs/Dues/Licenses	1,518.42	1,300.00	1,300.00
2036 Advertising	25.13	300.00	300.00
2037 Banking/Payroll Processing	357.89	350.00	350.00
2053 Equip/Vehicles/Furn Rental	3,971.52	4,800.00	4,800.00
2055 Gasoline/Mileage Reimbursement	394.07	500.00	500.00
2060 Social Events	(40.00)	330.00	330.00
2070 Diocesan Assessment	36,676.70	44,012.00	36,975.00
2071 Catholic Voice Assessment	4,697.00	5,100.00	5,160.00
2081 Package Liability Insurance	28,980.00	39,341.00	36,980.54
2082 Workers Compensation Insurance	3,680.00	4,760.00	4,683.85
2083 Unemployment Insurance	1,359.05	1,579.00	202.94
2084 Safe Environment Project Expense	298.00	100.00	100.00
2085 Annual Appeal Goal Different'l	0.00	3,000.00	
2086 Other Expenses	10.95	0.00	
Total Administrative Expense	\$218,822.39	\$238,280.00	\$240,645.44
Parish Property			
3001 Salary, Lay	\$16,024.60	\$19,049.00	\$19,049.40
3007 Fica/Medicare, Lay/Deacon/Sem	1,225.88	1,457.00	1,457.28
3024 Supplies	3,497.37	3,000.00	3,000.00
3025 Computer Supplies	23.01	0.00	
3041 Gas & Electricity	13,851.91	16,000.00	16,000.00
3042 Water	5,144.09	7,000.00	7,000.00
3043 Garbage/Recycling	2,459.44	3,000.00	3,000.00
3044 Security	753.75	0.00	
3045 Property Tax	3,366.39	6,500.00	7,000.00
3046 Cable Tv	1,085.29	1,400.00	1,400.00
3050 Equip/Veh/Furn Repair < \$500	0.00	500.00	500.00
3051 New Equipment & Furn < \$1000	127.21	1,000.00	1,000.00
3052 Property Improv & Repair < \$1000	(1,524.00)	500.00	500.00
3053 Equip/Veh/Furnishing Rental	0.00	200.00	200.00
3054 Maintenance	9,826.50	7,000.00	7,000.00
3055 Gasoline/Mileage Reimbursement	363.44	65.00	65.00
**Total Bldg/Gnd/Equip	\$56,224.88	\$66,671.00	\$67,171.68
Rectory Living			
4001 Salary, Lay	\$3,461.88	\$3,081.00	\$3,081.00
4007 Fica/Medicare, Lay/Deacon/Sem	260.67	236.00	235.70
4024 Supplies	14,901.13	12,800.00	12,800.00
4026 Environment/Decoration	39.20	0.00	
4031 Telephone	119.00	0.00	
4035 Pubs/Subs/Dues/Licenses	309.20	540.00	540.00
4046 Cable Tv	193.00	0.00	
4055 Gasoline/Mileage Reimbursement	60.85	0.00	
Total Rectory Living	\$19,344.93	\$16,657.00	\$16,656.70
Priest			
4504 Salary, Priest	\$26,995.50	\$32,321.00	\$33,290.70
4505 Extra Priest(Priest Supply)	5,400.00	7,000.00	7,000.00
4508 Fica/Medicare, Priests	906.75	3,316.00	2,546.74
4510 Medical/Dental, Priests	11,964.00	11,808.00	11,964.00
4513 Pension, Priests	1,200.00	1,200.00	1,200.00
4515 Priest Auto Ins Reimbursement	1,150.00	1,150.00	1,150.00
4516 Retreats	0.00	500.00	500.00
4517 Continuing Education	0.00	800.00	800.00
4586 Other Expenses (Long Term Care)	3,000.00	3,000.00	3,000.00
Total Priest Expense	\$50,616.25	\$61,095.00	\$61,451.44
Liturgy And Music			
Liturgy			
5121 Professional Fees	\$100.00	\$600.00	\$600.00
5124 Supplies	2,032.42	2,800.00	2,800.00
5126 Environment/Decoration	(623.05)	300.00	300.00
5134 Books & Missalettes	3,822.59	3,800.00	3,800.00
5135 Pubs/Subs/Dues/Licenses	103.59	0.00	
Total Liturgy Expense	\$5,435.55	\$7,500.00	\$7,500.00
Music			

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	Year to Date 01/2014-10/2014	Total Budget	Proposed Budget
5201 Salary,Lay	29,855.20	36,730.00	26,870.24
5202 Salary, Deacon/Seminarian	800.00	0.00	
5207 Fica/Medicare,Lay/Deacon/Sem	2,284.03	2,810.00	2,361.57
5221 Professional Fees	1,930.00	0.00	
5224 Supplies	0.00	150.00	150.00
5226 Environment/Decoration	30.48	0.00	
5235 Pubs/Subs/Dues/Licenses	0.00	100.00	100.00
Total Music Expense	\$34,899.71	\$39,790.00	\$29,481.81
Education			
Faith/Ministerial Formation			
6201 Salary,Lay	\$18,923.20	\$20,109.00	\$27,403.15
6207 Fica/Medicare,Lay/Deacon/Sem	1,420.66	1,538.00	2,096.34
6217 Continuing Education	0.00	200.00	200.00
6221 Professional Fees	0.00	500.00	500.00
6224 Supplies	0.00	150.00	150.00
6234 Books	180.78	250.00	250.00
6235 Pubs/Subs/Dues/Licenses	446.47	500.00	500.00
6261 Refreshments	78.51	70.00	70.00
Total Faith/Min Formation	\$21,049.62	\$23,317.00	\$31,169.49
Youth Ministry			
Adult Education			
R.C.I.A.			
C.I.C. Expense			
Confirmation			
Marriage Preparation			
Baptism Expense			
Programs,Ministries			
Fellowship & Welcome			
8161 Refreshments	\$687.90	\$1,700.00	\$1,700.00
Total Fellowship & Welcome	\$687.90	\$1,700.00	\$1,700.00
Elders/Seniors			
8361 Refreshments	\$17.64	\$0.00	
Total Elders Expense	\$17.64	\$0.00	
Parish Charity/Tithing			
Stewardship Expense			
Other Programs,Ministries			
Fund Raising Expense			
Festival/Carnival			
*Fund Drive Expense**			
9286 Other Expenses/Interest on Diocesan Loan	\$36,556.52	\$39,352.00	\$32,600.00
Total Fund Drive Expense	\$36,556.52	\$39,352.00	\$32,600.00
Other Expenses			
9590 Depreciation Expense ('97-'01)	\$35,358.60	\$42,430.00	\$42,430.32
9591 Depreciation Expense	58,924.50	70,709.00	70,709.40
Total Expenses	\$537,938.49	\$607,501.00	\$601,516.28
****Income Over/Under Exp****	\$153,654.45	(\$152,491.00)	(\$145,739.72)

Total Depreciation Expense	\$94,283.10	\$113,139.00	\$113,139.72
Total Debt Servicing Expense	\$36,556.52	\$39,352.00	\$32,600.00
Total Debt Servicing Income	\$47,063.98	\$0.00	\$0.00
Actual Operating Income	\$644,528.96	\$455,010.00	\$455,776.56
Actual Operating Expense	\$407,098.87	\$455,010.00	\$455,776.56
****Actual Operating Inc			
Over/Under Exp****	\$237,430.09	\$0.00	(\$0.00)

**** Operating income is taking into account the bequests we received this year which totaled \$306,612.49 as of October 2014**

****** This is also taking into account the bequests we received in 2014**