

St John's Episcopal Church
Profit & Loss Budget vs. Actual
January through December 2017

	TOTAL			YTD Comments
	Jan - Dec 17	Budget	\$ Over Budget	
Ordinary Income/Expense				
Income				
4100 - Offerings				
4110 - Pledge Offerings	501,603	525,000	(23,397)	Pledge commitment \$512K
4120 - Plate Offerings	57,434	67,800	(10,366)	Lower during the summer months
4130 - Sunday School	0	0	0	
4150 - Prior Year Pledges	7,351	0	7,351	PY pledges
Total 4100 - Offerings	566,388	592,800	(26,412)	
4200 - Building and Grounds				
4215 - Parking Lot (Metered) Income	48,926	0	48,926	New revenue stream, not budgeted
4210 - Parking Lot	58,249	55,990	2,259	
4220 - Facilities Use	9,031	7,000	2,031	Halcyon Festival in June \$2.5K
4230 - Building & Grounds Income	13,500	0	13,500	Individual donation for Landscaping
4240 - Organ Fund Maintenance Income	3,610	3,000	610	
Total 4200 - Building and Grounds	133,317	65,990	67,327	
4300 - Programs				
4310 - Adult Education	336	0	336	
4345 - Musical Program	1,051	0	1,051	offsets the Music Exp
4380 - Receptions & Hospitality	70	0	70	
Total 4300 - Programs	1,457	0	1,457	
4400 - Outreach				
4420 - Outreach-General Contributions	1,528	0	1,528	
Total 4400 - Outreach	1,528	0	1,528	
4500 - Music	0	2,000	(2,000)	
4600 - Investment Income				
4650 - Capital One 4543 Interest ING	100	0	100	
4660 - Dividends-BOA/Franklin 37-01	916	1,140	(224)	
4665 - Dividends-BOA/Christie 37-02	788	980	(192)	
4670 - Dividends - Community Loan	1,000	1,000	0	
4680 - Dividends-Edward Jones/Wilcomb	816	804	12	
Total 4600 - Investment Income	3,620	3,924	(304)	
4800 - Other Income				
4810 - Economy Shop	4,757	4,200	557	
4825 - Program Reimbursement Income	32,557	32,690	(132)	
4830 - Grants/Gifts - Operating	19,916	29,894	(9,978)	Budget Error - St. A contribution \$10K less for yr (Jul 17-Jun18)
4840 - Designated Offerings	10	0	10	
4870 - On-Line Donation Processing Inc	175	0	175	
4875 - Checking/Savings Interest Inc	28	0	28	
4899 - Altar Guild Gifts & Income	0	0	0	
4994 - xx Unrestricted Endowment Inc	68,000	68,900	(900)	
Total 4800 - Other Income	125,444	135,684	(10,239)	
Total Income	831,754	800,398	31,357	
Expense				
6000 - Income Tax Expense	6,442	0	6,442	taxes for parking revenue not planned in budget
5100 - Diocesan Pledge				
5110 - Diocesan Assessment	109,998	110,000	(2)	
Total 5100 - Diocesan Pledge	109,998	110,000	(2)	
5200 - Personnel				
5210 - Clergy Payroll	110,067	116,508	(6,441)	lower due to JE for 2016 accrued exp
5216 - Clergy Housing Allowance	81,272	74,726	6,547	
5211 - Clergy-Health Insurance	46,713	44,075	2,638	
5212 - Clergy-Life & LTD Insurance	605	456	149	
5213 - Clergy-Retirement	34,867	31,486	3,381	timing of payments, was qtrly now monthly
5214 - Clergy-Expense Allowance	878	1,307	(429)	

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5215 - Clergy-Telephone Allowance	685	660	25	
5217 - Clergy-Tuition & Continuing Edu	500	720	(220)	
5220 - Rector-Auto Lease Allowance	4,545	4,545	0	
5221 - Rector-Auto Maint/gas Allow	2,846	2,500	346	
5222 - Rector-Auto Insurance& Regist	1,554	705	849	
5224 - Rector's Piscataqua mortgage	8,400	8,400	0	
5240 - Lay Payroll	167,176	168,011	(835)	lower due to JE for 2016 accrued exp
5241 - Lay-Health Insurance	9,958	13,646	(3,688)	
5243 - Lay-Retirement	14,838	14,908	(70)	
5244 - Lay Payroll Expense	12,870	12,852	18	
5245 - Payroll Service Fee	2,266	2,420	(154)	
5250 - Child Care	1,644	1,870	(227)	
5260 - Substitute Clergy	650	750	(100)	
5270 - Associate Clergy Search	4,518	5,000	(482)	
Total 5200 - Personnel	506,852	505,544	1,308	
5300 - Building and Grounds Exp				
5300-01 - Utilities				
5310 - Electricity	7,402	8,246	(844)	
5312 - Gas Expense	11,809	12,071	(262)	\$1739 from Dec billing posted to 2017
5314 - Water & Sewer Expense	2,285	2,444	(159)	
5316 - Telephone	1,921	2,237	(316)	
5300-01 - Utilities - Other	(0)	0	(0)	
Total 5300-01 - Utilities	23,417	24,998	(1,581)	
5300-02 - Supplies				
5311 - Small Equipment/Furn & Fix	538	0	538	new air conditioners
5320 - General Supplies	1,456	1,200	256	includes parking stickers \$580 & signage \$110
5322 - Cleaning Supplies	1,854	1,560	294	
5324 - Repair Supplies	417	230	187	
Total 5300-02 - Supplies	4,265	2,990	1,275	
5300-03 - Maintenance				
5330 - Building & Grounds Maint	41,243	21,106	20,138	includes \$10.9K for Landscaping offset in revenue
5332 - Repairs	27,155	23,500	3,655	Radiator repairs, new pump & wiring, repair gas leaks
5333 - Repairs-Rob's House	5,000	5,000	0	
5334 - Rubbish Removal	1,645	1,500	145	
5336 - Snow Removal	8,800	8,700	100	
Total 5300-03 - Maintenance	83,844	59,806	24,038	
5300-04 - 100 Chapel Street				
5340 - Tebbetts House-Utilities	3,103	2,562	541	
5342 - Tebbetts House-Repairs	142	1,500	(1,358)	
Total 5300-04 - 100 Chapel Street	3,245	4,062	(817)	
5495 - Facilities use Expense	490			
Total 5300 - Building and Grounds Exp	115,261	91,856	23,406	
5400 - Administrative/Office				
5409 - Capital Campaign Expense	0	0	0	
5410 - Advertising & Marketing	1,717	298	1,419	
5420 - Office Supplies	3,584	3,500	84	
5425 - Dues and Subscriptions	500	741	(241)	
5430 - Postage	2,307	2,053	254	
5440 - Copier Expense	7,319	7,200	119	
5445 - Printing & Reproduction	0	400	(400)	
5450 - Computer	2,679	1,782	897	Repairs & ACS upates
5455 - Internet & Website	1,823	1,378	445	
5461 - Interest Expense	5,721	5,713	8	Paid full year interest in Feb
5465 - Bank Service Chg/CC Processing	26	0	26	

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5467 - On-Line Donation Processing Exp	1,436	1,200	236	
5470 - Accounting & Legal	17,675	12,000	5,675	Audit Scope more than anticipated (includes tax ? & report out)
5475 - Filing Fees	50	100	(50)	
5480 - Tuition, Books, Education	0	700	(700)	
5485 - Meetings & Conferences	200	1,250	(1,050)	
Total 5400 - Administrative/Office	45,037	38,315	6,722	
5500 - Programs-Cost				
5500-01 - Adult Education				
5510 - Adult Education Expense	1,273	1,000	273	
Total 5500-01 - Adult Education	1,273	1,000	273	
5500-02 - Children's Education				
5520 - Children's Program	1,678	750	928	
5530 - Sunday School	586	2,000	(1,414)	
5543 - Children's Music	120	0	120	
5545 - Musical Program Expense	1,446	2,383	(937)	
Total 5500-02 - Children's Education	3,830	5,133	(1,303)	
5500-03 - Youth Education				
5550 - Youth Group Education Exp	1,417	1,035	382	
Total 5500-03 - Youth Education	1,417	1,035	382	
5500-04 - Miscellaneous Programs				
5560 - Parish Picnics & Suppers Exp	116			
5580 - Receptions & Hospitality	1,608	2,100	(492)	
Total 5500-04 - Miscellaneous Programs	1,725	2,100	(376)	
Total 5500 - Programs-Cost	8,245	9,268	(1,023)	
5600 - Outreach Expense				
5620 - Parish Outreach Proj(Crossroads	3,624	0	3,624	
5630 - Clergy Discretionary Fund	1,000	1,000	0	
5640 - Millenium Development	1,500	0	1,500	
5600 - Outreach Expense - Other	5,018	5,700	(682)	YTD includes \$5K for African Burial Ground
Total 5600 - Outreach Expense	11,142	6,700	4,442	
5700 - Music Expense				
5710 - Choir Supplies	652	851	(199)	
5720 - Music Director Substitutes	2,225	1,175	1,050	
5730 - Guest Musicians	6,650	4,600	2,050	
5740 - Sheet Music	1,584	1,065	519	
5750 - Choral Scholars	11,300	10,500	800	
5760 - Musical Instrument Maintenance	2,580	3,000	(420)	
Total 5700 - Music Expense	24,991	21,191	3,800	
5800 - Worship				
5810 - Altar, Sanctuary, Liturgy	2,038	1,500	538	
Total 5800 - Worship	2,038	1,500	538	
5900 - Other Operating Expense				
5900-01 - Insurance				
5910 - Insurance- Liability & General	13,258	12,687	570	
5920 - Insurance - Worker's Comp	3,837	3,336	501	
Total 5900-01 - Insurance	17,095	16,023	1,071	
5900-02 - Miscellaneous Expense				
5960 - Property tax expense on Parking	3,797	0	3,797	
5991 - Miscellaneous Expense	2,432	0	2,432	2014 1099 Filing late - IRS penalty
Total 5900-02 - Miscellaneous Expense	6,229	0	6,229	
Total 5900 - Other Operating Expense	23,323	16,023	7,300	
Total Expense	853,330	800,398	52,932	
Net Ordinary Income	(21,375)	0	(21,375)	