

St John's Episcopal Church
Profit Loss Budget 18 vs. Actual 2017
 Budget 2018 5th Pass

	Budget	Actual	BUD 18	Budget	BUD 18	Comments
	Jan - Dec 18	Jan - Dec 17	vs. Actual 17	Jan - Dec 17	vs. BUD 17	
Ordinary Income/Expense						
Income						
4100 - Offerings						
4110 - Pledge Offerings	540,000	501,603	38,397	525,000	15,000	Budget at pledge goal of \$540K
4120 - Plate Offerings	57,000	57,434	(434)	67,800	(10,800)	increased by \$5K based on 2017 actuals
4130 - Sunday School	0	0	0	0	0	
4150 - Prior Year Pledges	0	7,351	(7,351)	0	0	
Total 4100 - Offerings	597,000	566,388	30,612	592,800	4,200	
4200 - Building and Grounds						
4215 - Parking Lot (Metered) Income	65,000	48,926	16,074	0	65,000	assuming \$65K per year
4210 - Parking Lot	64,919	58,249	6,670	55,990	8,929	increase for Parking Donations \$6.7K increase
4220 - Facilities Use	6,000	9,031	(3,031)	7,000	(1,000)	
4230 - Building & Grounds Income	0	13,500	(13,500)	0	0	not assuming anything for 2018
4240 - Organ Fund Maintenance Income	3,000	3,610	(610)	3,000	0	
Total 4200 - Building and Grounds	138,919	133,316	5,603	65,990	72,929	
4300 - Programs						
4310 - Adult Education	0	336	(336)	0	0	
4345 - Musical Program	1,000	1,051	(51)	0	1,000	Assume \$1K of income to offset music expense
4380 - Receptions & Hospitality	0	70	(70)	0	0	
Total 4300 - Programs	1,000	1,457	(457)	0	1,000	
4420 - Outreach - General Contributions	0	1,528	(1,528)	0	0	
4500 - Music	0	0	0	2,000	(2,000)	
4600 - Investment Income						
4650 - Capital One 4543 Interest ING	0	100	(100)	0	0	
4660 - Dividends-BOA/Franklin 37-01	915	916	(1)	1,140	(225)	
4665 - Dividends-BOA/Christie 37-02	787	788	(1)	980	(193)	
4670 - Dividends - Community Loan	1,000	1,000	0	1,000	0	confirmed will get in 2018
4680 - Dividends-Edward Jones/Wilcomb	810	816	(6)	804	6	
Total 4600 - Investment Income	3,512	3,620	(108)	3,924	(412)	
4800 - Other Income						
4810 - Economy Shop	4,200	4,757	(557)	4,200	0	
4825 - Program Reimbursement Income	32,767	32,557	210	32,690	77	
4830 - Grants/Gifts - Operating	35,000	19,916	15,084	29,894	5,106	Confirmed will get STA and assumed \$15K Diocese grant
4840 - Designated Offerings	0	10	(10)	0	0	
4870 - On-Line Donation Processing Inc	13	175	(162)	0	13	
4875 - Checking/Savings Interest Inc	25	30	(5)	0	25	
4994 - xx Unrestricted Endowment Inc	65,000	68,000	(3,000)	68,900	(3,900)	~4.5% of 3 Yr Rolling Average
Total 4800 - Other Income	137,005	125,445	11,560	135,684	1,321	
Total Income	877,436	831,754	45,682	800,998	77,038	
Expense						
6000 - Income Tax Expense	16,407	6,442	9,965	0	(16,407)	calculated based on 2018 revenue (see tab Parking Breakdown)
Choir School	0	0	0	0	0	
Sheet Music Expense	0	0	0	0	0	
Total Choir School	0	0	0	0	0	
5100 - Diocesan Pledge						
5110 - Diocesan Assessment	112,812	109,998	2,814	110,000	(2,812)	
Total 5100 - Diocesan Pledge	112,812	109,998	2,814	110,000	(2,812)	
5200 - Personnel						
5210 - Clergy Payroll	134,864	110,067	24,797	116,508	(18,356)	Full year Nathan & Merit
5216 - Clergy Housing Allowance	93,938	81,272	12,666	74,726	(19,213)	Full year Nathan
5211 - Clergy-Health Insurance	49,063	46,713	2,350	44,075	(4,988)	confirmed rate w/ Michelle 16Jan (increase of ~5.5%)
5212 - Clergy-Life & LTD Insurance	473	605	(132)	456	(17)	
5213 - Clergy-Retirement	41,184	34,867	6,317	31,486	(9,698)	Full year Nathan
5214 - Clergy-Expense Allowance	1,500	878	622	1,307	(193)	
5215 - Clergy-Telephone Allowance	660	685	(25)	660	0	
5217 - Clergy-Tuition & Continuing Edu	0	500	(500)	720	720	
5220 - Rector-Auto Lease Allowance	4,545	4,545	(0)	4,545	0	
5221 - Rector-Auto Maint/gas Allow	3,000	2,846	154	2,500	(500)	
5222 - Rector-Auto Insurance& Regist	1,705	1,554	151	705	(1,000)	\$1K for auto insurance & \$705 for registration
5224 - Rector's Piscataqua mortgage	8,400	8,400	0	8,400	0	
5240 - Lay Payroll	175,552	167,176	8,376	168,011	(7,541)	include \$3.3K for Accompanist & Merit

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5241 - Lay-Health Insurance	9,256	9,958	(702)	13,646	4,391	confirmed rate w/ Michelle 16Jan (increase of ~5.5%)
5243 - Lay-Retirement	15,262	14,838	424	14,908	(354)	
5244 - Lay Payroll Expense	13,428	12,870	558	12,852	(576)	
5245 - Payroll Service Fee	2,225	2,266	(41)	2,420	195	
5250 - Child Care	1,755	1,644	111	1,870	116	
5260 - Substitute Clergy	500	650	(150)	750	250	per Rob plan \$500
5270 - Associate Clergy Search	0	4,518	(4,518)	5,000	5,000	
Total 5200 - Personnel	557,309	506,852	50,457	505,544	(51,764)	
5300 - Building and Grounds Exp						
5300-01 - Utilities						
5310 - Electricity	7,231	7,402	(171)	8,246	1,015	
5312 - Gas Expense	12,453	11,809	644	12,071	(382)	
5314 - Water & Sewer Expense	2,715	2,285	430	2,444	(271)	
5316 - Telephone	1,930	1,921	9	2,237	307	
5300-01 - Utilities - Other	(0)	(0)	0	0	0	
Total 5300-01 - Utilities	24,328	23,417	911	24,998	670	
5300-02 - Supplies						
5311 - Small Equipment/Furn & Fix	1,200	538	662	0	(1,200)	
5320 - General Supplies	1,200	1,456	(256)	1,200	0	
5322 - Cleaning Supplies	1,500	1,854	(354)	1,560	60	
5324 - Repair Supplies	300	417	(117)	230	(70)	
Total 5300-02 - Supplies	4,200	4,265	(65)	2,990	(1,210)	
5300-03 - Maintenance						
5330 - Building & Grounds Maint	20,400	41,243	(20,843)	21,106	706	budget cut with v4
5332 - Repairs	20,000	27,155	(7,155)	23,500	3,500	
5333 - Repairs-Rob's House	5,000	5,000	0	5,000	0	no assumption for tree removal or boiler replacement
5334 - Rubbish Removal	1,800	1,645	155	1,500	(300)	
5336 - Snow Removal	8,700	8,800	(100)	8,700	0	per ML on 25Oct
Total 5300-03 - Maintenance	55,900	83,843	(27,943)	59,806	3,906	
5300-04 - 100 Chapel Street						
5340 - Tebbetts House-Utilities	2,000	3,103	(1,103)	2,562	562	
5342 - Tebbetts House-Repairs	1,000	142	858	1,500	500	
Total 5300-04 - 100 Chapel Street	3,000	3,245	(245)	4,062	1,062	
5495 - Facilities use Expense	3,000	490	2,510	0	(3,000)	assume 50% of revenue
Total 5300 - Building and Grounds Exp	90,428	115,260	(24,832)	91,856	1,428	
5400 - Administrative/Office						
5409 - Capital Campaign Expense	0	0	0	0	0	
5410 - Advertising & Marketing	750	1,717	(967)	298	(452)	
5420 - Office Supplies	3,900	3,584	316	3,500	(400)	
5425 - Dues and Subscriptions	1,000	500	500	741	(259)	
5430 - Postage	2,400	2,307	93	2,053	(347)	
5440 - Copier Expense	7,200	7,319	(119)	7,200	0	
5445 - Printing & Reproduction	400	0	400	400	0	
5450 - Computer	2,672	2,679	(8)	1,782	(890)	
5455 - Internet & Website	1,367	1,823	(456)	1,378	11	
5461 - Interest Expense	4,402	5,721	(1,319)	5,713	1,311	per loan schedule
5465 - Bank Service Chg/CC Processing	0	26	(26)	0	0	
5467 - On-Line Donation Processing Exp	1,200	1,436	(236)	1,200	0	
5470 - Accounting & Legal	10,000	17,675	(7,675)	12,000	2,000	assumption, will be review only
5475 - Filing Fees	100	50	50	100	0	
5480 - Tuition, Books, Education	0	0	0	700	700	
5485 - Meetings & Conferences	1,000	200	800	1,250	250	Clergy conference in Oct
Total 5400 - Administrative/Office	36,391	45,037	(8,646)	38,315	1,924	
5500 - Programs-Cost						
5500-01 - Adult Education						
5510 - Adult Education Expense	1,000	1,273	(273)	1,000	0	
Total 5500-01 - Adult Education	1,000	1,273	(273)	1,000	0	
5500-02 - Children's Education						
5520 - Children's Program	700	1,678	(978)	750	50	
5530 - Sunday School	1,000	586	414	2,000	1,000	
5543 - Children's Music	0	120	(120)	0	0	

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5545 - Musical Program Expense	2,000		1,446	554	2,383	383					
Total 5500-02 - Children's Education	3,700		3,830	(130)	5,133	1,433					
5500-03 - Youth Education											
5550 - Youth Group Education Exp	2,400		1,417	983	1,035	(1,365)					
Total 5500-03 - Youth Education	2,400		1,417	983	1,035	(1,365)					
5500-04 - Miscellaneous Programs											
5560 - Parish Picnics & Suppers Exp	0		116	(116)							
5580 - Reception & Hospitality	1,200		1,608	(408)	2,100	900					
Total 5500-04 - Miscellaneous Programs	1,200		1,725	(525)	2,100	900					
Total 5500 - Programs-Cost	8,300		8,244	56	9,268	968					
5600 - Outreach Expense											
5620 - Parish Outreach Proj(Crossroads	3,000		3,624	(624)	0	(3,000)					Crossroads only, 2017 included Burial Ground
5630 - Clergy Discretionary Fund	1,000		1,000	0	1,000	0					
5640 - Millenium Development	1,500		1,500	0	0	(1,500)					Millenium Develop Goals \$1500
5600 - Outreach Expense - Other	1,000		5,018	(4,018)	5,700	4,700					\$1K Other
Total 5600 - Outreach Expense	6,500		11,142	(4,642)	6,700	200					
5700 - Music Expense											
5710 - Choir Supplies	1,270		652	618	851	(419)					
5720 - Music Director Substitutes	1,825		2,225	(400)	1,175	(650)					
5730 - Guest Musicians	4,400		6,650	(2,250)	4,600	200					
5740 - Sheet Music	2,166		1,584	582	1,065	(1,101)					
5750 - Choral Scholars	10,500		11,300	(800)	10,500	0					
5760 - Musical Instrument Maintenance	3,000		2,580	420	3,000	0					
Total 5700 - Music Expense	23,161		24,991	(1,830)	21,191	(1,970)					
5800 - Worship											
5810 - Altar, Sanctuary, Liturgy	2,512		2,038	474	1,500	(1,012)					
Total 5800 - Worship	2,512		2,038	474	1,500	(1,012)					
5900 - Other Operating Expense											
5900-01 - Insurance											
5910 - Insurance- Liability & General	12,687		13,258	(571)	12,687	0					as of 14Jan18, new rates not available
5920 - Insurance - Worker's Comp	3,336		3,837	(501)	3,336	0					as of 14Jan18, new rates not available
Total 5900-01 - Insurance	16,023		17,095	(1,072)	16,023	0					
5900-02 - Miscellaneous Expense											
5960 - Property Tax Exp on Parking	7,594		3,797	3,797	0	(7,594)					Planned FY in 2018, this is for upper lot
5991 - Miscellaneous Expense	0		2,434	(2,434)	0	0					
Total 5900-02 - Miscellaneous Expense	7,594		6,231	1,363	0	(7,594)					
Total 5900 - Other Operating Expense	23,617		23,326	291	16,023	(7,594)					
Total Expense	877,436		853,330	24,107	800,398	(77,039)					
Net Ordinary Income	(0)		31,100	21,075	0	0					