

**St John's Episcopal Church  
Profit Loss Budget 19 vs. Outlook 2018**

	Budget	Actual		Budget Comments
	2019	2018	vs. BUD 19	
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 - Offerings				
4110 - Pledge Offerings	540,000	556,740	(16,740)	budget at pledge goal of \$540K
4120 - Plate Offerings	55,900	59,103	(3,203)	
4130 - Sunday School	0	0	0	
4150 - Prior Year Pledges	0	7,300	(7,300)	do not budget for py
<b>Total 4100 - Offerings</b>	<b>595,900</b>	<b>623,143</b>	<b>(27,243)</b>	
4200 - Building and Grounds				
4216 - Parking Lot Unified/Optima	19,000	14,207	4,793	per agreement with RS, JT & GS
4215 - Parking Lot (Metered) Income	80,000	122,075	(42,075)	per agreement with RS, JT & GS
4210 - Parking Lot	67,719	70,003	(2,283)	
4220 - Facilities Use	6,000	12,124	(6,124)	
4230 - Building & Grounds Income	0	360	(360)	not assuming anything for 2019
4240 - Organ Fund Maintenance Income	3,000	3,406	(406)	
<b>Total 4200 - Building and Grounds</b>	<b>175,719</b>	<b>222,175</b>	<b>(46,455)</b>	
4300 - Programs				
4310 - Adult Education	0	372	(372)	
4345 - Musical Program	1,000	591	409	assume \$1K of income to offset music expense
4350 - Youth Group Education	0	124	(124)	
4380 - Receptions & Hospitality	0	500	(500)	
<b>Total 4300 - Programs</b>	<b>1,000</b>	<b>1,587</b>	<b>(587)</b>	
4400 - Outreach				
4420 - Outreach - General Contributions	0	2,132	(2,132)	
4500 - Music	0	20	(20)	
4600 - Investment Income				
4650 - Capital One 4543 Interest ING	0	242	(242)	
4660 - Dividends-BOA/Franklin 37-01	994	995	(1)	
4665 - Dividends-BOA/Christie 37-02	855	856	(1)	
4670 - Dividends - Community Loan	1,000	1,000	0	confirmed will get in 2019
4680 - Dividends-Edward Jones/Wilcomb	876	875	1	
<b>Total 4600 - Investment Income</b>	<b>3,726</b>	<b>3,968</b>	<b>(242)</b>	
4800 - Other Income				
4810 - Economy Shop	4,200	2,768	1,432	2018 lower due to temporary closure
4825 - Program Reimbursement Income	24,312	31,913	(7,601)	change in lay personnel impacting reimbursement from Choir School
4830 - Grants/Gifts - Operating	11,872	36,872	(25,000)	only Doris Goodwin Fund & only \$10K from STA
4840 - Designated Offerings	0	0	0	
4870 - On-Line Donation Processing Inc	12	192	(180)	
4875 - Checking/Savings Interest Inc	33	35	(3)	
4899 - Altar Guild Gifts & Income	0	741	(741)	
4994 - xx Unrestricted Endowment Inc	0	0	0	per CPA do not record endowment in operating budget
<b>Total 4800 - Other Income</b>	<b>40,429</b>	<b>72,521</b>	<b>(32,092)</b>	
<b>Total Income</b>	<b>816,773</b>	<b>825,545</b>	<b>(108,171)</b>	
<b>Expense</b>				
6000 - Income Tax Expense	17,050	20,488	(3,438)	calculated based on 2019 revenue (see tab Parking Breakdown)
5100 - Diocesan Pledge				
5110 - Diocesan Assessment	112,266	94,721	17,545	Miscommunication in 2017 which we overpaid, 2018 was lower
<b>Total 5100 - Diocesan Pledge</b>	<b>112,266</b>	<b>94,721</b>	<b>17,545</b>	

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<b>5200 - Personnel</b>				
5210 - Clergy Payroll	147,111	143,540	3,571	2018 O/L included correction for housing merit
5216 - Clergy Housing Allowance	91,225	91,225	0	
5211 - Clergy-Health Insurance	54,787	44,056	10,731	increase in premiums / 2018 includes credit
5212 - Clergy-Life & LTD Insurance	680	624	57	
5213 - Clergy-Retirement	42,900	45,210	(2,310)	
5214 - Clergy-Expense Allowance	1,500	1,633	(133)	
5215 - Clergy-Telephone Allowance	635	660	(25)	
5217 - Clergy-Tuition & Continuing Edu	0	750	(750)	
5220 - Rector-Auto Lease Allowance	4,545	4,545	0	
5221 - Rector-Auto Maint/gas Allow	3,000	3,023	(23)	
5222 - Rector-Auto Insurance& Regist	1,705	1,246	459	\$1K for auto insurance & \$705 for registration
5224 - Rector's Piscataqua mortgage	8,400	8,400	0	
5240 - Lay Payroll	159,930	172,431	(12,501)	2019 Tenure of personnel
5241 - Lay-Health Insurance	9,385	8,236	1,149	
5243 - Lay-Retirement	13,880	14,625	(745)	
5244 - Lay Payroll Expense	12,235	13,920	(1,685)	
5245 - Payroll Service Fee	2,298	2,472	(174)	
5250 - Child Care	1,900	1,285	615	
5260 - Substitute Clergy	500	452	48	per Rob plan \$500
5270 - Associate Clergy Search	0	0	0	
5272 - Staff Search	0	5,821	(5,821)	relocation for music director
<b>Total 5200 - Personnel</b>	<b>556,616</b>	<b>564,151</b>	<b>(7,536)</b>	
<b>5300 - Building and Grounds Exp</b>				
<b>5300-01 - Utilities</b>				
5310 - Electricity	7,936	8,149	(213)	
5312 - Gas Expense	14,737	15,114	(377)	
5314 - Water & Sewer Expense	2,104	2,096	8	
5316 - Telephone	2,100	2,023	77	
5300-01 - Utilities - Other	0	0	0	
<b>Total 5300-01 - Utilities</b>	<b>26,878</b>	<b>27,382</b>	<b>(504)</b>	
<b>5300-02 - Supplies</b>				
5311 - Small Equipment/Furn & Fix	1,200	840	360	
5320 - General Supplies	600	277	323	
5322 - Cleaning Supplies	2,100	1,690	410	
5324 - Repair Supplies	300	415	(115)	
<b>Total 5300-02 - Supplies</b>	<b>4,200</b>	<b>3,222</b>	<b>978</b>	
<b>5300-03 - Maintenance</b>				
5330 - Building & Grounds Maint	30,100	28,763	1,337	based on maintenance details tab provide by team
5332 - Repairs	8,600	38,537	(29,937)	based on maintenance details tab provide by team / 2018 Boiler Issues
5333 - Repairs-Rob's House	5,000	5,000	0	
5334 - Rubbish Removal	1,920	1,688	232	
5336 - Snow Removal	8,700	6,980	1,720	confirmed w/ 2018-19 contract
<b>Total 5300-03 - Maintenance</b>	<b>54,320</b>	<b>80,968</b>	<b>(26,648)</b>	
<b>5300-04 - 100 Chapel Street</b>				
5340 - Tebbetts House-Utilities	3,605	3,623	(18)	
5342 - Tebbetts House-Repairs	1,000	0	1,000	
<b>Total 5300-04 - 100 Chapel Street</b>	<b>4,605</b>	<b>3,623</b>	<b>982</b>	

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5495 · Facilities use Expense	3,000	1,746	1,254	assume 50% of revenue
<b>Total 5300 · Building and Grounds Exp</b>	<b>93,003</b>	<b>116,940</b>	<b>(23,937)</b>	
<b>5400 · Administrative/Office</b>				
5409 · Capital Campaign Expense	0	0	0	
5410 · Advertising & Marketing	750	642	109	
5420 · Office Supplies	4,260	4,924	(664)	
5425 · Dues and Subscriptions	1,000	600	400	
5430 · Postage	1,855	1,542	313	
5440 · Copier Expense	7,200	7,295	(95)	
5445 · Printing & Reproduction	400	0	400	
5450 · Computer	1,508	1,911	(403)	
5455 · Internet & Website	2,012	2,375	(363)	
5461 · Interest Expense	3,045	4,402	(1,357)	per loan schedule
5465 · Bank Service Chg/CC Processing	20	20	0	
5467 · On-Line Donation Processing Exp	1,502	1,856	(354)	
5470 · Accounting & Legal	9,000	7,000	2,000	assuming review (for 2018) in 2019. 2017 (in 2018) was a completion
5475 · Filing Fees	100	81	19	
5480 · Tuition, Books, Education	0	0	0	
5485 · Meetings & Conferences	750	0	750	Clergy conference in Oct
<b>Total 5400 · Administrative/Office</b>	<b>33,401</b>	<b>32,648</b>	<b>753</b>	
<b>5500 · Programs-Cost</b>				
<b>5500-01 · Adult Education</b>				
5510 · Adult Education Expense	1,200	1,588	(388)	
<b>Total 5500-01 · Adult Education</b>	<b>1,200</b>	<b>1,588</b>	<b>(388)</b>	
<b>5500-02 · Children's Education</b>				
5520 · Children's Program	700	637	63	
5530 · Sunday School	1,000	503	497	
5543 · Children's Music	0	11	(11)	
5545 · Musical Program Expense	2,000	2,785	(785)	
<b>Total 5500-02 · Children's Education</b>	<b>3,700</b>	<b>3,936</b>	<b>(236)</b>	
<b>5500-03 · Youth Education</b>				
5550 · Youth Group Education Exp	2,489	1,773	716	
<b>Total 5500-03 · Youth Education</b>	<b>2,489</b>	<b>1,773</b>	<b>716</b>	
<b>5500-04 · Miscellaneous Programs</b>				
5560 · Parish Picnics & Suppers Exp	0	777	(777)	
5580 · Receptions & Hospitality	1,200	1,030	170	
<b>Total 5500-04 · Miscellaneous Programs</b>	<b>1,200</b>	<b>1,807</b>	<b>(607)</b>	
<b>Total 5500 · Programs-Cost</b>	<b>8,589</b>	<b>9,104</b>	<b>(515)</b>	
<b>5600 · Outreach Expense</b>				
5620 · Parish Outreach Proj(Crossroads	3,000	2,566	434	Crossroads only
5630 · Clergy Discretionary Fund	1,500	1,000	500	\$500 per clergy
5640 · Millenium Development	1,500	1,500	0	Millenium Develop Goals \$1500
5600 · Outreach Expense - Other	1,000	(42)	1,042	did not spend in 2018
<b>Total 5600 · Outreach Expense</b>	<b>7,000</b>	<b>5,023</b>	<b>1,977</b>	
<b>5700 · Music Expense</b>				
5710 · Choir Supplies	1,200	986	214	
5720 · Music Director Substitutes	150	400	(250)	
5730 · Guest Musicians	5,700	3,600	2,100	

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5740 - Sheet Music	2,000	1,194	806	
5750 - Choral Scholars	14,100	9,600	4,500	increased from \$50 to \$60 per rehearsal/service (confirm timing w/ Jen)
5760 - Musical Instrument Maintenance	3,000	2,778	222	
<b>Total 5700 - Music Expense</b>	<b>26,150</b>	<b>18,558</b>	<b>7,592</b>	
<b>5800 - Worship</b>				
5810 - Altar, Sanctuary, Liturgy	1,700	1,029	671	
<b>Total 5800 - Worship</b>	<b>1,700</b>	<b>1,029</b>	<b>671</b>	
<b>5900 - Other Operating Expense</b>				
5900-01 - Insurance				
5910 - Insurance- Liability & General	14,253	13,629	624	new rates
5920 - Insurance - Worker's Comp	3,000	1,526	1,474	2018 includes credit of \$750 plus reduced rate for Ashley (temp)
<b>Total 5900-01 - Insurance</b>	<b>17,253</b>	<b>15,155</b>	<b>2,098</b>	
5900-02 - Miscellaneous Expense				
5960 - Property Tax Exp on Parking	7,820	7,706	114	Property Taxes on Upper Lot (new); confirmed w/ Tax bill Dec 18
5991 - Miscellaneous Expense	0	289	(289)	
<b>Total 5900-02 - Miscellaneous Expense</b>	<b>7,820</b>	<b>7,995</b>	<b>(175)</b>	
<b>Total 5900 - Other Operating Expense</b>	<b>25,073</b>	<b>23,150</b>	<b>1,923</b>	
<b>Total Expense</b>	<b>880,847</b>	<b>885,813</b>	<b>(4,966)</b>	
<b>Net Ordinary Income</b>	<b>(84,174)</b>	<b>39,731</b>	<b>(123,905)</b>	