

**St John's Episcopal Church**  
**Profit & Loss Budget vs. Actual**  
 January through December 2022

	Actual		Budget		Actual vs Budget Comments
	Jan - Dec 22	2022	2022	vs. Act 22	
Ordinary Income/Expense					
Income					
4100 · Offerings					
4110 · Pledge Offerings	609,021	550,000	59,021	actual pledges higher than both budget and commitment of \$589K	
4120 · Plate Offerings	101,637	169,500	(67,864)	used \$50K of \$110K deferred	
4100 · Offerings - Other	100	-	100		
<b>Total 4100 · Offerings</b>	<b>710,758</b>	<b>719,500</b>	<b>(8,742)</b>		
4200 · Building and Grounds					
4214 · Parking Passes	62,520	59,500	3,020	1 of 4 accounts for All Parking - overall strong from revenue source	
4216 · Metered parking 120/130 Bow St	104,518	69,267	35,251	2 of 4 accounts for All Parking - overall strong from revenue source	
4215 · Metered parking 101 Chapel	101,610	112,000	(10,390)	3 of 4 accounts for All Parking - overall strong from revenue source	
4210 · CT Lease Parking	80,002	35,000	45,002	4 of 4 accounts for All Parking - full lease from Cambridge Trust	
4220 · Facilities Use	6,187	3,000	3,187		
4230 · Building & Grounds Income	6,500	2,250	4,250	Cambridge Trust contribution not planned in budget	
4240 · Organ Fund Maintenance Income	2,475	3,000	(525)		
<b>Total 4200 · Building and Grounds</b>	<b>363,812</b>	<b>284,017</b>	<b>79,795</b>		
4300 · Programs					
4310 · Adult Education	140	-	140		
4340 · Children Educ - Summer	2,350	-	2,350	new summer program	
4345 · Musical Program	-	1,000	(1,000)		
4350 · Youth Group Education	1	-	1		
4380 · Receptions & Hospitality	824	-	824		
<b>Total 4300 · Programs</b>	<b>3,315</b>	<b>1,000</b>	<b>2,315</b>		
4400 · Outreach					
4420 · Outreach-General Contributions	1,000	-	1,000		
<b>Total 4400 · Outreach</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>		
4600 · Investment Income					
4650 · Capital One 4543 Interest ING	6	-	6		
4660 · Dividends-BOA/Franklin 37-01	1,075	994	81		
4665 · Dividends-BOA/Christie 37-02	658	855	(198)		
4670 · Dividends - Community Loan	1,000	1,000	-		
4680 · Dividends-Edward Jones/Wilcomb	903	876	27		
<b>Total 4600 · Investment Income</b>	<b>3,641</b>	<b>3,726</b>	<b>(84)</b>		
4800 · Other Income					
4825 · Program Reimbursement Income	-	26,362	(26,362)	reversed in Dec; will not be getting reimbursed by Choir School	
4830 · Grants/Gifts - Operating	2,283	1,900	383		
4870 · On-Line Donation Processing Inc	1,075	1,400	(325)		
4875 · Checking/Savings Interest Inc	25	-	25		
4995 · xx Bishop's Discretionary	-	24	(24)		
<b>Total 4800 · Other Income</b>	<b>3,384</b>	<b>29,686</b>	<b>(26,302)</b>		
<b>Total Income</b>	<b>1,065,909</b>	<b>1,037,929</b>	<b>47,980</b>		
Expense					
6000 · Income Tax Expense	38,798	48,367	(9,569)	lower due to prior year tax credit	
5100 · Diocesan Pledge					
5110 · Diocesan Assessment	125,184	113,304	11,880	higher than budget; driven by our overall income	
<b>Total 5100 · Diocesan Pledge</b>	<b>125,184</b>	<b>113,304</b>	<b>11,880</b>		
5200 · Personnel					
5210 · Clergy Payroll	107,044	143,039	(35,995)	Assoc Rector position open since Jul	
5216 · Clergy Housing Allowance	61,192	71,600	(10,408)	Assoc Rector position open since Jul	
5211 · Clergy-Health Insurance	41,628	64,022	(22,394)	Assoc Rector position open since Jul	
5212 · Clergy-Life & LTD Insurance	454	680	(227)		
5213 · Clergy-Retirement	31,982	38,831	(6,849)	Assoc Rector position open since Jul	
5214 · Clergy-Expense Allowance	987	1,500	(513)		
5215 · Clergy-Telephone Allowance	660	635	25		
5217 · Clergy-Tuition & Continuing Edu	-	-	-		
5220 · Rector-Auto Lease Allowance	4,359	4,359	-		
5221 · Rector-Auto Maint/gas Allow	2,763	3,000	(237)		
5222 · Rector-Auto Insurance & Regist	814	1,705	(891)		
5223 · Rector-House Interest Exp	-	-	-		
5224 · Rector's Piscataqua mortgage	8,400	8,400	-		
5230 · Curate-Utility Allowance	-	-	-		
5240 · Lay Payroll	266,537	262,658	3,879		
5241 · Lay-Health Insurance	71,410	71,410	0		
5242 · Lay-Life and IRP Insurance	-	-	-		
5243 · Lay-Retirement	23,907	17,936	5,971	error in budget calculation	
5244 · Lay Payroll Expense	19,077	20,096	(1,019)		
5245 · Payroll Service Fee	2,599	2,298	301		
5250 · Child Care	2,605	1,900	705		
5260 · Substitute Clergy	3,200	750	2,450	higher due to Assoc Rector position open	
5270 · Associate Clergy Search	30	-	30		
5280 · Contract Labor	675	-	675		
<b>Total 5200 · Personnel</b>	<b>650,323</b>	<b>714,818</b>	<b>(64,495)</b>	primarily driven by 1 less FTE (associate rector)	

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5300 - Building and Grounds Exp	-		-	
5300-01 - Utilities	-		-	
5310 - Electricity	8,527	7,936	590	
5312 - Gas Expense	15,166	14,737	429	
5314 - Water & Sewer Expense	1,868	6,000	(4,132)	water lower due to facility usage in first half of year
5316 - Telephone	3,035	2,100	935	
<b>Total 5300-01 - Utilities</b>	<b>28,595</b>	<b>30,773</b>	<b>(2,178)</b>	
5300-02 - Supplies	-		-	
5311 - Small Equipment/Furn & Fix	-	1,200	(1,200)	
5320 - General Supplies	1,425	600	825	
5322 - Cleaning Supplies	1,223	2,100	(877)	
5324 - Repair Supplies	89	300	(211)	
<b>Total 5300-02 - Supplies</b>	<b>2,737</b>	<b>4,200</b>	<b>(1,463)</b>	
5300-03 - Maintenance	-		-	
5330 - Building & Grounds Maint	32,328	29,400	2,928	
5332 - Repairs	26,436	6,600	19,836	includes leaky window trim & TH roof and repair to chair cart
5333 - Repairs-Rob's House	1,450	5,000	(3,550)	remaining spend delayed to 2023
5334 - Rubbish Removal	2,733	1,920	813	
5336 - Snow removal / landscaping (con	14,444	14,400	44	
<b>Total 5300-03 - Maintenance</b>	<b>77,991</b>	<b>57,320</b>	<b>20,071</b>	
5300-04 - 100 Chapel Street	-		-	
5340 - Tebbetts House-Utilities	3,557	3,605	(48)	
5342 - Tebbetts House-Repairs	-	1,000	(1,000)	
<b>Total 5300-04 - 100 Chapel Street</b>	<b>3,557</b>	<b>4,605</b>	<b>(1,048)</b>	
5495 - Facilities use Expense	-	1,500	(1,500)	
<b>Total 5300 - Building and Grounds Exp</b>	<b>112,280</b>	<b>98,398</b>	<b>13,881</b>	primarily drive by repairs above offset by favorable utilities
5400 - Administrative/Office	-		-	
5410 - Advertising & Marketing	504	600	(96)	
5415 - Communications expense	2,859	1,800	1,059	
5420 - Office Supplies	6,950	4,260	2,690	higher than planned, includes a tower purchase & WIFI mesh
5425 - Dues and Subscriptions	445	415	30	
5430 - Postage	1,319	1,855	(536)	
5440 - Copier Expense	6,131	7,200	(1,069)	new leased copier, savings
5445 - Printing & Reproduction	-	-	-	
5450 - Computer	2,986	2,748	238	
5455 - Internet & Website	6,818	5,665	1,153	
5461 - Interest Expense	-	-	-	
5465 - Bank Service Chg/CC Processing	934	20	914	
5467 - On-Line Donation Processing Exp	3,457	3,000	457	
5470 - Accounting & Legal	9,000	10,000	(1,000)	change in audit firms
5475 - Filing Fees	-	100	(100)	
5480 - Tuition, Books, Education	-		-	
5485 - Meetings & Conferences	-	750	(750)	
<b>Total 5400 - Administrative/Office</b>	<b>41,403</b>	<b>38,413</b>	<b>2,990</b>	

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5500 · Programs-Cost	-	-	-	
5500-01 · Adult Education	-	-	-	
5510 · Adult Education Expense	450	1,200	(750)	
Total 5500-01 · Adult Education	450	1,200	(750)	
5500-02 · Children's Education	-	-	-	
5520 · Children's Program	182	700	(518)	
5530 · Sunday School	2,029	1,000	1,029	
5540 · Summer	167	-	167	
5543 · Children's Music	187	-	187	
5545 · Musical Program Expense	659	2,000	(1,341)	
Total 5500-02 · Children's Education	3,224	3,700	(476)	
5500-03 · Youth Education	-	-	-	
5550 · Youth Group Education Exp	1,624	2,489	(865)	
5500-03 · Youth Education - Other	307	-	307	
Total 5500-03 · Youth Education	1,931	2,489	(558)	
5500-04 · Miscellaneous Programs	-	-	-	
5580 · Receptions & Hospitality	2,710	1,200	1,510	higher usage of facility
Total 5500-04 · Miscellaneous Programs	2,710	1,200	1,510	
Total 5500 · Programs-Cost	8,315	8,589	(274)	
5600 · Outreach Expense	-	-	-	
5610 · Common Table Expense	-	-	-	
5620 · Parish Outreach Proj(Crossroads)	1,435	3,000	(1,565)	
5630 · Clergy Discretionary Fund	1,500	1,500	-	
5640 · Sustainable Development Goals	1,500	1,500	-	
5650 · Stewardship of the Earth	-	1,000	(1,000)	
Total 5600 · Outreach Expense	4,435	7,000	(2,565)	
5700 · Music Expense	-	-	-	
5710 · Choir Supplies	1,769	1,200	569	
5720 · Music Director Substitutes	275	150	125	
5730 · Guest Musicians	8,838	5,700	3,138	budget assumptions did not include practice sessions
5740 · Sheet Music	1,896	2,000	(104)	
5750 · Choral Scholars	15,075	14,100	975	
5760 · Musical Instrument Maintenance	5,433	3,000	2,433	carry over maintenance exp from Q4 2021
Total 5700 · Music Expense	33,286	26,150	7,136	
5800 · Worship	-	-	-	
5810 · Altar, Sanctuary, Liturgy	1,732	1,700	32	
Total 5800 · Worship	1,732	1,700	32	
5900 · Other Operating Expense	-	-	-	
5900-01 · Insurance	-	-	-	
5910 · Insurance- Liability & General	15,631	15,073	558	
5920 · Insurance - Worker's Comp	1,730	1,784	(54)	
Total 5900-01 · Insurance	17,362	16,857	504	
5900-02 · Miscellaneous Expense	-	-	-	
5960 · Property tax expense on Parking	19,658	27,737	(8,079)	Cambridge Trust paying their portion due to full usage of lot
5991 · Miscellaneous Expense	59	-	59	
Total 5900-02 · Miscellaneous Expense	19,717	27,737	(8,020)	
Total 5900 · Other Operating Expense	37,079	44,594	(7,515)	
<b>Total Expense</b>	<b>1,052,836</b>	<b>1,101,333</b>	<b>(48,497)</b>	
<b>Net Ordinary Income</b>	<b>33,074</b>	<b>(63,404)</b>	<b>96,478</b>	2022 actual is surplus / 2022 budget is offset by endowment draw