

**St John's Episcopal Church
Profit Loss Actual vs Budget 2023**

	Actual	Budget	ACT 23	Comments
	2023	2023	vs. BUD 23	
Ordinary Income/Expense				
Income				
4100 - Offerings				
4110 - Pledge Offerings	605,865	550,000	55,865	pledge commitment & payments exceeded budget assumptions
4120 - Plate Offerings	141,616	111,500	30,116	July includes \$6800 for add'l pymt over pledge for where it is needed
4150 - Prior Year Pledges	0	0	0	
Total 4100 - Offerings	747,481	661,500	85,981	
4200 - Building and Grounds				
4211 - Parking Lot Lessee Reimbursement	16,384	0	16,384	acct'g treatment change for CT lease property taxes; offsets expense below
4215 - Parking Passes	59,110	59,750	(640)	
4216 - Metered parking 120/130 Bow St	108,662	62,230	46,432	
4215 - Metered parking 101 Chapel	106,105	126,500	(20,395)	
4210 - CT Lease Parking	66,666	80,000	(13,334)	reduced by 1/3 from 24 to 8 spots effective 01 Oct
4220 - Facilities Use	14,345	3,000	11,345	increased usage
4230 - Building & Grounds Income	100	5,000	(4,900)	snowplowing reimbursement from CT captured in acct 4211 above
4240 - Organ Fund Maintenance Income	2,225	3,000	(775)	
Total 4200 - Building and Grounds	373,598	339,480	34,117	
4300 - Programs				
4310 - Adult Education	0	0	0	
4320 - Children Educ/Children's Prog	100	0	100	
4340 - Children Educ - Summer	6,285	0	6,285	summer programming which offsets expenses below
4345 - Musical Program	521	1,000	(479)	
4350 - Youth Group Education	1,215	0	1,215	
4375 - Sales - Books/CD/Other	10	0	10	
4380 - Receptions & Hospitality	1,700	0	1,700	Funeral reception
Total 4300 - Programs	9,831	1,000	8,831	
4400 - Outreach				
4420 - Outreach - General Contributions	0	0	0	
4500 - Music	0	0	0	
4600 - Investment Income				
4650 - Capital One 4543 Interest ING	4,839	0	4,839	
4660 - Dividends-BOA/Franklin 37-01	1,035	994	41	
4665 - Dividends-BOA/Christie 37-02	891	855	35	
4670 - Dividends - Community Loan	618	1,000	(382)	
4680 - Dividends-Edward Jones/Wilcomb	346	692	(346)	
Total 4600 - Investment Income	7,729	3,541	4,187	overall stronger investment income than planned
4800 - Other Income				
4825 - Program Reimbursement Income	0	0	0	
4830 - Grants/Gifts - Operating	6,446	2,216	4,230	Grant received from Diocese for "Outside the Box"
4870 - On-Line Donation Processing Inc	1,447	1,200	247	
4875 - Checking/Savings Interest Inc	22	24	(2)	
4880 - Miscellaneous Income	10,386	0	10,386	includes sale of the van & YoC Mgmt Fee for several years
Total 4800 - Other Income	18,301	3,440	14,861	
Total Income	1,156,939	1,008,962	147,977	
Expense				
5100 - Diocesan Pledge				
5110 - Diocesan Assessment	149,631	134,709	14,922	higher expense than budget assumption, based on prior year income
Total 5100 - Diocesan Pledge	149,631	134,709	14,922	
5200 - Personnel				

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5210 · Clergy Payroll	106,536	146,508	(39,972)	timing of Associate Rector (Apr plan vs. Aug start)
5216 · Clergy Housing Allowance	88,921	77,415	11,506	includes \$2K of add'l housing per month for Aaron
5211 · Clergy-Health Insurance	35,046	61,331	(26,284)	family coverage for 1 vs. 2 Clergy
5212 · Clergy-Life & LTD Insurance	454	680	(227)	
5213 · Clergy-Retirement	37,187	33,651	3,536	
5214 · Clergy-Expense Allowance	1,710	1,500	210	
5215 · Clergy-Telephone Allowance	660	635	25	
5217 · Clergy-Tuition & Continuing Edu	0	0	0	
5220 · Rector-Auto Lease Allowance	4,359	4,359	0	
5221 · Rector-Auto Maint/Gas Allow	1,873	3,000	(1,127)	
5222 · Rector-Auto Insurance& Regist	814	1,705	(891)	
5223 · Rector-House Interest Exp	0	0	0	
5224 · Rector's Piscataqua mortgage	8,400	8,400	0	
5230 · Curate-Utility Allowance	0	0	0	
5240 · Lay Payroll	289,191	281,664	7,527	includes Director of Youth Ministries (Sept - Dec, which was not planned)
5241 · Lay-Health Insurance	72,598	72,598	1	
5242 · Lay-Life and IRP Insurance	0	0	0	
5243 · Lay-Retirement	25,341	25,307	34	
5244 · Lay Payroll Expense	20,899	21,544	(645)	
5245 · Payroll Service Fee	2,785	2,447	338	
5250 · Child Care	3,185	1,900	1,285	higher than budget assumptions
5260 · Substitute Clergy	2,775	1,000	1,775	higher due to delay in hiring Assoc. Rector
5270 · Associate Clergy Search	2,036	0	2,036	moving costs for Assoc Rector
5280 · Contract Labor	0	0	0	
Total 5200 · Personnel	704,769	745,643	(40,874)	
5300 · Building and Grounds Exp				
5300-01 · Utilities				
5310 · Electricity	9,845	9,300	545	
5312 · Gas Expense	13,014	17,832	(4,818)	favorable against budget assumptions
5314 · Water & Sewer Expense	1,960	6,000	(4,040)	favorable against budget assumptions - confirmed actual costs, vs estimated
5316 · Telephone	3,314	2,100	1,214	budget assumption low
Total 5300-01 · Utilities	28,134	35,232	(7,098)	
5300-02 · Supplies				
5311 · Small Equipment/Furn & Fix	0	1,200	(1,200)	
5320 · General Supplies	1,295	600	695	
5322 · Cleaning Supplies	887	2,100	(1,213)	
5324 · Repair Supplies	442	300	142	
Total 5300-02 · Supplies	2,624	4,200	(1,576)	overall lower spending on supplies
5300-03 · Maintenance				
5330 · Building & Grounds Maint	33,257	33,124	133	
5332 · Repairs	18,959	12,000	6,959	includes new church sign and step repairs
5333 · Repairs-Rob's House	855	10,000	(9,145)	full amount not needed in 2023
5334 · Rubbish Removal	2,332	1,920	412	
5336 · Snow Removal/Landscaping	14,500	14,400	100	
Total 5300-03 · Maintenance	69,903	71,444	(1,541)	
5300-04 · 100 Chapel Street				
5340 · Tebbetts House-Utilities	3,941	3,605	336	
5342 · Tebbetts House-Repairs	0	1,000	(1,000)	
Total 5300-04 · 100 Chapel Street	3,941	4,605	(664)	

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5495 - Facilities use Expense	700	1,500	(800)	
Total 5300 - Building and Grounds Exp	105,302	116,981	(11,679)	
5400 - Administrative/Office				
5410 - Advertising & Marketing	699	600	99	
5415 - Communications expense	1,200	1,800	(600)	
5420 - Office Supplies	6,005	4,260	1,745	
5425 - Dues and Subscriptions	455	415	40	
5430 - Postage	1,925	1,855	70	
5440 - Copier Expense	5,508	5,508	0	
5445 - Printing & Reproduction	0	0	0	
5450 - Computer	3,023	2,748	275	
5451 - Technology Expense	0	1,000	(1,000)	
5455 - Internet & Website	8,728	8,165	563	
5461 - Interest Expense	0	0	0	
5465 - Bank Service Chg/CC Processing	11	20	(9)	
5467 - On-Line Donation Processing Exp	3,153	3,000	153	
5470 - Accounting & Legal	14,100	15,000	(900)	
5475 - Filing Fees	0	100	(100)	
5480 - Tuition, Books, Education	0	0	(100)	
5485 - Meetings & Conferences	0	750	0	
Total 5400 - Administrative/Office	44,807	45,221	(414)	
5500 - Programs-Cost				
5510 - Adult Education Expense	1,019	0	1,019	
5500-01 - Adult Education - Other	0	1,200	(1,200)	
Total 5500-01 - Adult Education	1,019	1,200	(181)	
5500-02 - Children's Education				
5520 - Children's Program	160	700	(540)	
5530 - Sunday School	798	1,000	(202)	
5540 - Summer	4,241	0	4,241	summer programming expenses - income offset above
5543 - Children's Music	0	0	0	
5545 - Musical Program Expense	1,913	2,000	(87)	
Total 5500-02 - Children's Education	7,112	3,700	3,412	
5500-03 - Youth Education				
5550 - Youth Group Education Exp	903	2,489	(1,586)	
5500-03 - Youth Education - Other	0	0	0	
Total 5500-03 - Youth Education	903	2,489	(1,586)	
5500-04 - Miscellaneous Programs				
5560 - Parish Picnics & Suppers Exp	204	0	204	
5580 - Receptions & Hospitality	1,671	1,200	471	
Total 5500-04 - Miscellaneous Programs	1,875	1,200	675	
Total 5500 - Programs-Cost	10,908	8,589	2,319	
5600 - Outreach Expense				
5610 - Common Table Expense	0	0	0	
5620 - Parish Outreach Proj(Crossroads	1,835	3,000	(1,165)	actual cost lower than budget assumption
5630 - Clergy Discretionary Fund	1,500	1,500	0	
5640 - Millenium Development	1,500	1,500	0	
5650 - Stewardship of the Earth	0	0	0	
Total 5600 - Outreach Expense	4,835	6,000	(1,165)	
5700 - Music Expense				

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5710 - Choir Supplies	746	1,200	(454)	
5720 - Music Director Substitutes	1,650	150	1,500	budget assumption lower than actual cost
5730 - Guest Musicians	6,935	7,700	(765)	
5740 - Sheet Music	2,704	2,000	704	
5750 - Choral Scholars	17,220	16,800	420	
5760 - Musical Instrument Maintenance	2,815	3,000	(185)	
Total 5700 - Music Expense	32,070	30,850	1,220	
5800 - Worship			0	
5810 - Altar, Sanctuary, Liturgy	790	1,700	(910)	
5820 Vestments	500	0	500	
Total 5800 - Worship	1,290	1,700	(410)	
5900 - Other Operating Expense				
5900-01 - Insurance				
5910 - Insurance- Liability & General	16,952	16,932	20	
5920 - Insurance - Worker's Comp	2,013	1,877	136	
Total 5900-01 - Insurance	18,965	18,809	156	
5900-02 - Miscellaneous Expense				
6000 - Income Tax Expense	54,899	52,170	2,729	estimated taxes accrued which aligns with parking revenue
5960 - Property Tax Exp on Parking	31,755	19,768	11,987	acct'g treatment change for CT lease property taxes; offsets expense below
5991 - Miscellaneous Expense	230	0	230	costs related to background checks
Total 5900-02 - Miscellaneous Expense	86,884	71,938	14,946	
Total 5900 - Other Operating Expense	105,849	90,747	15,102	
Total Expense	1,159,460	1,180,440	(20,980)	
Net Ordinary Income	(2,521)	(171,478)	168,957	
2023 Endowment Draw	75,000	75,000	0	
Expected Surplus / (Shortfall)	72,479	(96,478)	168,957	
2022 Surplus	21,445	33,074	(11,629)	2022 surplus an estimate in budget 2023 assumption
2022 Endowment Draw	66,000	63,404	2,596	
Capital Expenses	(87,445)	0	(87,445)	
Expected Surplus / (Shortfall) after Capital Expenses	72,479	(0)	72,479	2023 Budget based on balance budget; 2023 preliminary actuals reflecting surplus