

St John's Episcopal Church
Profit & Loss Budget vs. Actual
January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget	YTD Comments
Ordinary Income/Expense				
Income				
4100 - Offerings				
4110 - Pledge Offerings	556,740	540,000	16,740	stronger pledges than commitment
4120 - Plate Offerings	59,103	57,000	2,103	
4150 - Prior Year Pledges	7,300	0	7,300	prior year pledges received in 2018
Total 4100 - Offerings	623,143	597,000	26,143	
4200 - Building and Grounds				
4216 - Parking-Unified/Optima	14,207	0	14,207	new acct to track shared revenue from Optima metered lot
4215 - Parking Lot (Metered) Income	122,075	65,000	57,075	strong revenue due to summer months in Upper Lot
4210 - Parking Lot	70,003	64,919	5,084	
4220 - Facilities Use	12,124	6,000	6,124	increased usage
4230 - Building & Grounds Income	360	0	360	
4240 - Organ Fund Maintenance Income	3,406	3,000	406	
Total 4200 - Building and Grounds	222,175	138,919	83,256	
4300 - Programs				
4310 - Adult Education	372	0	372	
4345 - Musical Program	591	1,000	(409)	
4350 - Youth Group Education	124	0	124	
4380 - Receptions & Hospitality	500	0	500	
Total 4300 - Programs	1,587	1,000	587	
4400 - Outreach				
4420 - Outreach-General Contributions	2,132	0	2,132	
Total 4400 - Outreach	2,132	0	2,132	
4500 - Music				
4500 - Music	20			
4600 - Investment Income				
4650 - Capital One 4543 Interest ING	242	0	242	
4660 - Dividends-BOA/Franklin 37-01	995	915	80	
4665 - Dividends-BOA/Christie 37-02	856	787	69	
4670 - Dividends - Community Loan	1,000	1,000	0	
4680 - Dividends-Edward Jones/Wilcomb	875	810	65	
Total 4600 - Investment Income	3,968	3,512	456	
4800 - Other Income				
4810 - Economy Shop	2,768	4,200	(1,432)	
4825 - Program Reimbursement Income	31,913	32,767	(854)	
4830 - Grants/Gifts - Operating	36,872	35,000	1,872	\$1872 Doris Goodwin Fund (not budgeted)
4840 - Designated Offerings	0	0	0	
4870 - On-Line Donation Processing Inc	192	13	179	
4875 - Checking/Savings Interest Inc	35	25	10	
4880 - Miscellaneous Income	741	0	741	
4899 - Altar Guild Gifts & Income	0	0	0	
4994 - xx Unrestricted Endowment Inc	0	0	0	endowment not recording in operating budget
Total 4800 - Other Income	72,521	72,005	516	
Total Income	925,545	812,436	113,109	
Expense				
Capital Campaign Expense				
Capital Campaign Expense	0	0	0	
6000 - Income Tax Expense				
6000 - Income Tax Expense	20,488	16,407	4,081	stronger parking revenue influences tax exp
5100 - Diocesan Pledge				
5110 - Diocesan Assessment	94,721	112,812	(18,091)	overpaid in 17 (miscommunication) and received credit in 18.
Total 5100 - Diocesan Pledge	94,721	112,812	(18,091)	
5200 - Personnel				
5210 - Clergy Payroll	143,540	134,863	8,677	
5216 - Clergy Housing Allowance	91,225	93,938	(2,713)	
5211 - Clergy-Health Insurance	44,056	49,063	(5,007)	
5212 - Clergy-Life & LTD Insurance	624	473	151	
5213 - Clergy-Retirement	45,210	41,184	4,026	

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5214 - Clergy-Expense Allowance	1,633	1,500	133	
5215 - Clergy-Telephone Allowance	660	660	(0)	
5217 - Clergy-Tuition & Continuing Edu	750	0	750	
5220 - Rector-Auto Lease Allowance	4,545	4,545	(0)	
5221 - Rector-Auto Maint/gas Allow	3,023	3,000	23	
5222 - Rector-Auto Insurance& Regist	1,246	1,705	(459)	
5224 - Rector's Piscataqua mortgage	8,400	8,400	0	
5240 - Lay Payroll	172,431	175,552	(3,121)	
5241 - Lay-Health Insurance	8,236	9,256	(1,020)	
5243 - Lay-Retirement	14,625	15,262	(637)	
5244 - Lay Payroll Expense	13,920	13,428	492	
5245 - Payroll Service Fee	2,472	2,225	247	
5250 - Child Care	1,285	1,755	(470)	
5260 - Substitute Clergy	452	500	(48)	
5270 - Associate Clergy Search	0	0	0	
5272 - Staff Search	5,821	0	5,821	Relocation for Jennifer
Total 5200 - Personnel	564,151	557,309	6,842	
5300 - Building and Grounds Exp				
5300-01 - Utilities				
5310 - Electricity	8,149	7,231	918	
5312 - Gas Expense	15,114	12,453	2,661	winter tracking higher than PY - using more gas
5314 - Water & Sewer Expense	2,096	2,715	(619)	
5316 - Telephone	2,023	1,930	93	
5300-01 - Utilities - Other	0	0	0	
Total 5300-01 - Utilities	27,382	24,329	3,053	
5300-02 - Supplies				
5311 - Small Equipment/Furn & Fix	840	1,200	(360)	
5320 - General Supplies	277	1,200	(923)	
5322 - Cleaning Supplies	1,690	1,500	190	
5324 - Repair Supplies	415	300	115	
Total 5300-02 - Supplies	3,222	4,200	(978)	
5300-03 - Maintenance				
5330 - Building & Grounds Maint	28,763	20,400	8,363	includes \$750 from PY for Greater Seacoast Landscaping
5332 - Repairs	38,537	20,000	18,537	repairs on boiler & boiler room also updated maint program
5333 - Repairs-Rob's House	5,000	5,000	0	
5334 - Rubbish Removal	1,688	1,800	(112)	
5336 - Snow Removal	6,980	8,700	(1,720)	new contract starts in Jan 2019
Total 5300-03 - Maintenance	80,968	55,900	25,068	
5300-04 - 100 Chapel Street				
5340 - Tebbetts House-Utilities	3,623	2,000	1,623	
5342 - Tebbetts House-Repairs	0	1,000	(1,000)	
Total 5300-04 - 100 Chapel Street	3,623	3,000	623	
5495 - Facilities use Expense	1,746	3,000	(1,254)	
Total 5300 - Building and Grounds Exp	116,940	90,429	26,511	
5400 - Administrative/Office				
5410 - Advertising & Marketing	642	750	(109)	
5420 - Office Supplies	4,924	3,900	1,024	
5425 - Dues and Subscriptions	600	1,000	(400)	
5430 - Postage	1,542	2,400	(858)	
5440 - Copier Expense	7,295	7,200	95	
5445 - Printing & Reproduction	0	400	(400)	
5450 - Computer	1,911	2,672	(761)	
5455 - Internet & Website	2,375	1,367	1,008	
5461 - Interest Expense	4,402	4,402	0	
5465 - Bank Service Chg/CC Processing	20	0	20	
5467 - On-Line Donation Processing Exp	1,856	1,200	656	

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5470 - Accounting & Legal	7,000	10,000	(3,000)	less than anticipated exp related to compilation review
5475 - Filing Fees	81	100	(19)	
5480 - Tuition, Books, Education	0	0	0	
5485 - Meetings & Conferences	0	1,000	(1,000)	
Total 5400 - Administrative/Office	32,648	36,391	(3,743)	
5500 - Programs-Cost				
5500-01 - Adult Education				
5510 - Adult Education Expense	1,588	1,000	588	
Total 5500-01 - Adult Education	1,588	1,000	588	
5500-02 - Children's Education				
5520 - Children's Program	637	700	(63)	
5530 - Sunday School	503	1,000	(497)	
5540 - Summer	0	0	0	
5543 - Children's Music	11	0	11	
5545 - Musical Program Expense	2,785	2,000	785	
Total 5500-02 - Children's Education	3,936	3,700	236	
5500-03 - Youth Education				
5550 - Youth Group Education Exp	1,773	2,400	(627)	
Total 5500-03 - Youth Education	1,773	2,400	(627)	
5500-04 - Miscellaneous Programs				
5560 - Parish Picnics & Suppers Exp	777	0	777	
5580 - Receptions & Hospitality	1,030	1,200	(170)	
Total 5500-04 - Miscellaneous Programs	1,807	1,200	607	
Total 5500 - Programs-Cost	9,104	8,300	804	
5600 - Outreach Expense				
5620 - Parish Outreach Proj(Crossroads	2,566	3,000	(434)	
5630 - Clergy Discretionary Fund	1,000	1,000	0	
5640 - Sustainable Development Goals	1,500	1,500	0	
5600 - Outreach Expense - Other	(42)	1,000	(1,042)	
Total 5600 - Outreach Expense	5,023	6,500	(1,477)	
5700 - Music Expense				
5710 - Choir Supplies	986	1,270	(284)	
5720 - Music Director Substitutes	400	1,825	(1,425)	
5730 - Guest Musicians	3,600	4,400	(800)	
5740 - Sheet Music	1,194	2,166	(972)	
5750 - Choral Scholars	9,600	10,500	(900)	
5760 - Musical Instrument Maintenance	2,778	3,000	(222)	
Total 5700 - Music Expense	18,558	23,161	(4,603)	less than planned spending in 2018
5800 - Worship				
5810 - Altar, Sanctuary, Liturgy	1,029	2,512	(1,483)	
Total 5800 - Worship	1,029	2,512	(1,483)	
5900 - Other Operating Expense				
5900-01 - Insurance				
5910 - Insurance- Liability & General	13,629	12,687	942	
5920 - Insurance - Worker's Comp	1,526	3,336	(1,810)	includes credit for WC audit \$706
Total 5900-01 - Insurance	15,155	16,023	(868)	
5900-02 - Miscellaneous Expense				
5960 - Property tax expense on Parking	7,706	7,594	112	
5991 - Miscellaneous Expense	289	0	289	
Total 5900-02 - Miscellaneous Expense	7,995	7,594	401	
Total 5900 - Other Operating Expense	23,150	23,617	(467)	
Total Expense	885,813	877,438	8,375	
Net Ordinary Income	39,731	(65,002)	104,733	