

St John's Episcopal Church  
Profit & Loss Budget vs. Actual  
January through December 2019

Ordinary Income/Expense	TOTAL			YTD Comments
	Jan - Dec 19	Budget	\$ Over Budget	
<b>Income</b>				
<b>4100 - Offerings</b>				
4110 - Pledge Offerings	500,615	539,999	(39,384)	Q1 potential mix up between pledge & plate
4120 - Plate Offerings	89,217	55,900	33,317	Q1 potential mix up between pledge & plate
4130 - Sunday School	80	0	80	
4140 - Non-Pledge Offerings	0	0	0	
4150 - Prior Year Pledges	17,970	0	17,970	2018 pledges rec'd in 2019
<b>Total 4100 - Offerings</b>	<b>607,883</b>	<b>595,899</b>	<b>11,984</b>	
<b>4200 - Building and Grounds</b>				
4216 - Parking-Unified/Optima	28,767	19,000	9,767	favorable lease re-negotiation
4215 - Parking Lot (Metered) Income	114,521	80,000	34,521	strong summer & fall parking revenue
4210 - Parking Lot	76,325	67,720	8,605	includes rate increase starting Jul for Optima
4220 - Facilities Use	9,219	6,000	3,219	
4230 - Building & Grounds Income	13,320	0	13,320	donation for cemetery restoration
4240 - Organ Fund Maintenance Income	2,810	3,000	(190)	
<b>Total 4200 - Building and Grounds</b>	<b>244,962</b>	<b>175,720</b>	<b>69,242</b>	
<b>4300 - Programs</b>				
4310 - Adult Education	110	0	110	
4330 - Children Educ - Sunday School	220	0	220	
4345 - Musical Program	873	1,000	(127)	
4360 - Parish Picnics & Suppers	200	0	200	
4380 - Receptions & Hospitality	423	0	423	
<b>Total 4300 - Programs</b>	<b>1,826</b>	<b>1,000</b>	<b>826</b>	
<b>4400 - Outreach</b>				
4420 - Outreach-General Contributions	500	0	500	
<b>Total 4400 - Outreach</b>	<b>500</b>	<b>0</b>	<b>500</b>	
<b>4600 - Investment Income</b>				
4650 - Capital One 4543 Interest ING	108	0	108	
4660 - Dividends-BOA/Franklin 37-01	944	995	(51)	
4665 - Dividends-BOA/Christie 37-02	812	855	(43)	
4670 - Dividends - Community Loan	1,000	1,000	0	
4680 - Dividends-Edward Jones/Wilcomb	748	876	(128)	
<b>Total 4600 - Investment Income</b>	<b>3,612</b>	<b>3,726</b>	<b>(114)</b>	
<b>4800 - Other Income</b>				
4810 - Economy Shop	4,773	4,200	573	
4825 - Program Reimbursement Income	30,145	24,312	5,833	higher reimbursements than budgeted
4830 - Grants/Gifts - Operating	11,899	11,872	27	
4840 - Designated Offerings	0	0	0	
4870 - On-Line Donation Processing Inc	308	12	296	
4875 - Checking/Savings Interest Inc	26	33	(7)	
4994 - xx Unrestricted Endowment Inc	64,000	64,574	(574)	endowment draw according to budget
<b>Total 4800 - Other Income</b>	<b>111,150</b>	<b>105,003</b>	<b>6,147</b>	
<b>Total Income &amp; Endowment</b>	<b>969,932</b>	<b>881,348</b>	<b>88,584</b>	
<b>Expense</b>				
<b>6300 - Penalties</b>				
6300 - Penalties	0	0	0	
<b>6000 - Income Tax Expense</b>				
6000 - Income Tax Expense	15,002	17,050	(2,048)	includes credit for 2018
<b>5100 - Diocesan Pledge</b>				
5110 - Diocesan Assessment	110,709	112,266	(1,557)	
<b>Total 5100 - Diocesan Pledge</b>	<b>110,709</b>	<b>112,266</b>	<b>(1,557)</b>	
<b>5200 - Personnel</b>				
5210 - Clergy Payroll	148,451	147,111	1,340	
5216 - Clergy Housing Allowance	91,225	91,224	1	
5211 - Clergy-Health Insurance	54,787	54,787	0	
5212 - Clergy-Life & LTD Insurance	680	680	1	
5213 - Clergy-Retirement	43,260	42,900	360	

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5214 - Clergy-Expense Allowance	3,075	1,500	1,575	
5215 - Clergy-Telephone Allowance	660	635	25	
5217 - Clergy-Tuition & Continuing Edu	1,210	0	1,210	
5220 - Rector-Auto Lease Allowance	3,030	4,545	(1,515)	
5221 - Rector-Auto Maint/gas Allow	3,064	3,000	64	
5222 - Rector-Auto Insurance& Regist	909	1,705	(796)	
5224 - Rector's Piscataqua mortgage	8,400	8,400	0	
5240 - Lay Payroll	151,527	159,930	(8,403)	timing of the open Admin position
5241 - Lay-Health Insurance	10,336	9,384	952	
5243 - Lay-Retirement	13,439	13,880	(441)	
5244 - Lay Payroll Expense	13,332	12,235	1,097	
5245 - Payroll Service Fee	2,590	2,298	292	
5250 - Child Care	1,831	1,900	(69)	
5260 - Substitute Clergy	250	500	(250)	
<b>Total 5200 - Personnel</b>	<b>552,056</b>	<b>556,614</b>	<b>(4,558)</b>	
<b>5300 - Building and Grounds Exp</b>				
5300-01 - Utilities				
5310 - Electricity	8,293	7,935	358	includes Dec 18 service dates
5312 - Gas Expense	26,488	14,737	11,751	includes Dec 18 & higher gas due to boiler issues
5314 - Water & Sewer Expense	2,477	2,106	371	
5316 - Telephone	2,018	2,100	(82)	
<b>Total 5300-01 - Utilities</b>	<b>39,275</b>	<b>26,878</b>	<b>12,397</b>	
5300-02 - Supplies				
5311 - Small Equipment/Furn & Fix	5,593	1,200	4,393	Two Safes & CU Security Solutions
5320 - General Supplies	633	600	33	
5322 - Cleaning Supplies	2,166	2,100	66	
5324 - Repair Supplies	248	300	(52)	
<b>Total 5300-02 - Supplies</b>	<b>8,640</b>	<b>4,200</b>	<b>4,440</b>	
5300-03 - Maintenance				
5330 - Building & Grounds Maint	29,742	30,100	(358)	
5332 - Repairs	21,612	8,600	13,012	includes boiler repairs & sanctuary door
5333 - Repairs-Rob's House	5,000	5,000	0	
5334 - Rubbish Removal	1,882	1,920	(38)	
5336 - Snow removal / landscaping (con	9,500	8,700	800	
<b>Total 5300-03 - Maintenance</b>	<b>67,736</b>	<b>54,320</b>	<b>13,416</b>	
5300-04 - 100 Chapel Street				
5340 - Tebbetts House-Utilities	3,272	3,605	(333)	
5342 - Tebbetts House-Repairs	0	1,000	(1,000)	
<b>Total 5300-04 - 100 Chapel Street</b>	<b>3,272</b>	<b>4,605</b>	<b>(1,333)</b>	
5495 - Facilities use Expense	2,330	3,000	(670)	
<b>Total 5300 - Building and Grounds Exp</b>	<b>121,253</b>	<b>93,003</b>	<b>28,250</b>	
<b>5400 - Administrative/Office</b>				
5415 - Communications expense	338	0	338	
5410 - Advertising & Marketing	607	750	(143)	
5420 - Office Supplies	5,851	4,260	1,591	
5425 - Dues and Subscriptions	600	1,000	(400)	
5430 - Postage	2,877	1,856	1,021	
5440 - Copier Expense	7,200	7,200	0	
5445 - Printing & Reproduction	0	400	(400)	
5450 - Computer	3,226	1,508	1,718	
5455 - Internet & Website	3,966	2,012	1,954	
5461 - Interest Expense	3,329	3,045	284	
5465 - Bank Service Chg/CC Processing	62	20	42	
5467 - On-Line Donation Processing Exp	1,883	1,502	381	
5470 - Accounting & Legal	6,006	9,000	(2,994)	lower than anticipated
5475 - Filing Fees	49	100	(51)	

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5480 - Tuition, Books, Education	1,132	0	1,132	Grant Training for Ashley
5485 - Meetings & Conferences	30	750	(720)	
Total 5400 - Administrative/Office	37,156	33,403	3,753	
5500 - Programs-Cost				
5500-01 - Adult Education				
5510 - Adult Education Expense	924	0	924	
5500-01 - Adult Education - Other	93	1,200	(1,107)	
Total 5500-01 - Adult Education	1,017	1,200	(183)	
5500-02 - Children's Education				
5520 - Children's Program	475	700	(225)	
5530 - Sunday School	236	1,000	(764)	
5543 - Children's Music	2,009	0	2,009	
5545 - Musical Program Expense	2,259	2,000	259	
Total 5500-02 - Children's Education	4,980	3,700	1,280	
5500-03 - Youth Education				
5550 - Youth Group Education Exp	1,176	2,489	(1,313)	
Total 5500-03 - Youth Education	1,176	2,489	(1,313)	
5500-04 - Miscellaneous Programs				
5580 - Receptions & Hospitality	1,073	1,200	(127)	
Total 5500-04 - Miscellaneous Programs	1,073	1,200	(127)	
5500 - Programs-Cost - Other	(137)			
Total 5500 - Programs-Cost	8,109	8,589	(480)	
5600 - Outreach Expense				
5620 - Parish Outreach Proj(Crossroads	3,179	3,000	179	
5630 - Clergy Discretionary Fund	1,500	1,500	0	
5640 - Sustainable Development Goals	1,500	1,500	0	
5600 - Outreach Expense - Other	0	1,500	(1,500)	
Total 5600 - Outreach Expense	6,179	7,500	(1,321)	
5700 - Music Expense				
5710 - Choir Supplies	1,561	1,200	361	
5720 - Music Director Substitutes	1,200	150	1,050	
5730 - Guest Musicians	5,700	5,700	0	
5740 - Sheet Music	966	2,000	(1,034)	
5750 - Choral Scholars	13,480	14,100	(620)	
5760 - Musical Instrument Maintenance	1,639	3,000	(1,361)	
Total 5700 - Music Expense	24,546	26,150	(1,604)	
5800 - Worship				
5810 - Altar, Sanctuary, Liturgy	1,245	1,700	(455)	
5820 - Vestments	1,238	0	1,238	
Total 5800 - Worship	2,483	1,700	783	
5900 - Other Operating Expense				
5900-01 - Insurance				
5910 - Insurance- Liability & General	14,533	14,253	280	WC Audit - we have credit
5920 - Insurance - Worker's Comp	1,436	3,000	(1,564)	
Total 5900-01 - Insurance	15,969	17,253	(1,284)	
5900-02 - Miscellaneous Expense				
5960 - Property tax expense on Parking	13,571	7,820	5,751	Vestry gifts for leaving members
5991 - Miscellaneous Expense	1,179	0	1,179	
Total 5900-02 - Miscellaneous Expense	14,750	7,820	6,930	
Total 5900 - Other Operating Expense	30,719	25,073	5,646	
<b>Total Expense</b>	<b>908,211</b>	<b>881,348</b>	<b>26,863</b>	
<b>Net Ordinary Income</b>	<b>61,721</b>	<b>0</b>	<b>61,721</b>	surplus is endowment which funded new boiler