

St. John's Episcopal Church  
 Summary of Actual and Budget Income Statement  
 As of December 31, 2015

	2014 Actual	2015 Actual	Annual Difference	2015 Budget	2016 Budget	Budget Difference
Ordinary Income/Expense						
Income						
Total Pledges	158,634	139,083	(19,551)	163,000	143,058	(19,942)
Total Plate	10,097	9,480	(617)	12,000	11,000	(1,000)
Total Undesignated Endowment Income	130,614	137,636	7,022	137,634	140,332	2,698
Operating Income from EMSS	580,000	580,000	0	580,000	580,000	0
Total Miscellaneous/Facilities rental	19,463	50,242	30,779	40,000	50,500	10,500
<b>Total Income</b>	<b>898,808</b>	<b>916,441</b>	<b>17,633</b>	<b>932,634</b>	<b>924,890</b>	<b>(7,744)</b>
Expense						
Total Clergy Salary/Benefits	226,601	221,772	(4,829)	222,950	224,175	1,225
Total Lay Salary & Benefits	204,329	282,451	78,122	284,200	303,114	18,914
Total Parish Programs	22,342	21,800	(542)	30,909	22,229	(8,680)
Total Music	44,690	48,299	3,609	40,375	41,350	975
Total Facilities	261,125	180,978	(80,147)	202,100	185,444	(16,656)
Total Administrative	50,679	55,657	4,978	51,300	47,900	(3,400)
Total Mission	102,965	101,010	(1,955)	100,800	100,678	(122)
<b>Total Expense</b>	<b>912,731</b>	<b>911,967</b>	<b>(764)</b>	<b>932,634</b>	<b>924,890</b>	<b>(7,744)</b>
<b>Net Ordinary Income</b>	<b>(13,923)</b>	<b>4,474</b>	<b>18,397</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Notes:**

- + We received a large one-time credit from property insurance that helped offset expenses tremendously.
- + We ended 2015 in the black mostly due to a one-time credit from property insurance and the successful fundrasier held in October.

St. John's Episcopal Church  
Budget vs. Actual Income Statement  
As of December 31, 2015

	Actual 2014	Actual 2015	Prior Year (+/-)	Budget 2015	Budget vs Actual (+/-)	Budget 2016
Ordinary Income/Expense Income						
4000 · Pledges						
4020 · Current Year Pledges	155,734	136,529	(19,205)	160,000	(23,471)	140,000
4050 · Late Receipts for Prior year	2,900	2,554	(346)	3,000	(446)	3,058
Total 4000 · Pledges	<b>158,634</b>	<b>139,083</b>	<b>(19,551)</b>	<b>163,000</b>	<b>(23,917)</b>	<b>143,058</b>
4100 · Plate						
4120 · Open	7,150	5,012	(2,138)	9,000	(3,988)	7,000
4140 · Christmas	920	1,641	721	1,500	141	1,000
4160 · Easter	2,027	2,827	800	1,500	1,327	3,000
Total 4100 · Plate	<b>10,097</b>	<b>9,480</b>	<b>(617)</b>	<b>12,000</b>	<b>(2,520)</b>	<b>11,000</b>
4200 · Undesignated Endowment Income						
4230 · Endowment - DeBathe	5,010	5,266	256	5,266	0	5,484
4240 · Endowment - Parish	53,428	56,324	2,896	56,323	1	55,648
4250 · Endowment - Glebe/Brooks	45,486	47,850	2,364	47,849	1	49,833
4260 · Endowment - Merritt	10,794	11,404	610	11,404	0	11,877
4270 · Endowment - Weber (grounds)	15,896	16,792	896	16,792	0	17,490
Total 4200 · Undesignated Endowment Income	<b>130,614</b>	<b>137,636</b>	<b>7,022</b>	<b>137,634</b>	<b>2</b>	<b>140,332</b>
4300 · Operating Income from EMSS	<b>580,000</b>	<b>580,000</b>	<b>0</b>	<b>580,000</b>	<b>0</b>	<b>580,000</b>
4400 · Miscellaneous						
NEW - Fundraising	0	14,427	14,427	10,000	4,427	13,500
4600 · Bank Interest	0	0	0	0	0	0
4700 · Use of Facilities	19,463	30,685	11,222	25,000	5,685	32,000
4400 · Miscellaneous - Other	0	5,130	5,130	5,000	130	5,000
Total 4400 · Miscellaneous	<b>19,463</b>	<b>50,242</b>	<b>30,779</b>	<b>40,000</b>	<b>10,242</b>	<b>50,500</b>
<b>Total Income</b>	<b>898,808</b>	<b>916,441</b>	<b>17,633</b>	<b>932,634</b>	<b>(16,193)</b>	<b>924,890</b>

St. John's Episcopal Church  
Budget vs. Actual Income Statement  
As of December 31, 2015

	Actual 2014	Actual 2015	Prior Year (+/-)	Budget 2015	Budget vs Actual (+/-)	Budget 2016
Expense						
Interest Expense						
6000 · Clergy Salary/Benefits						
6001 · Retirement Savings payments						
6002 · Assoc.Rector Travel/Prof.Exp.	890	132	(758)	1,000	(868)	500
6003 · Clergy Salary and Adjustments	152,289	152,824	535	152,800	24	153,100
6004 · Clergy Health/Life Insurance	33,852	30,068	(3,784)	29,800	268	30,200
6006 · Rector's Car Expense	2,247	2,316	69	1,500	816	1,800
6008 · Pension Payments	34,391	34,501	110	34,600	(99)	34,700
6009 · Continuing Education	1,585	1,756	171	1,500	256	3,000
6010 · Supply Clergy	1,348	175	(1,173)	1,750	(1,575)	875
Total 6000 · Clergy Salary/Benefits	<b>226,601</b>	<b>221,772</b>	<b>(4,829)</b>	<b>222,950</b>	<b>(1,178)</b>	<b>224,175</b>
6500 · Lay Salary & Benefits						
6511 · Retirement Savings Payments						
6512 · Unmatched contributions						
6513 · Employee Contributions	4,307	11,923	7,616		11,923	
6514 · Matched Contributions	6,134	7,475	1,341	8,400	(925)	11,388
6511 · Retirement Savings Payments - Other						
Total 6511 · Retirement Savings Payments	10,441	19,398	8,957	8,400	10,998	11,388
6515 · Lay moving/transfer	6,839	1,214	(5,625)		1,214	
6520 · Worker's Comp	2,736	2,892	156	3,000	(108)	3,200
6530 · Lay Salary and FICA	140,448	192,492	52,044	197,200	(4,708)	202,750
6540 · Lay Health/Life Insurance	22,998	52,803	29,805	51,100	1,703	63,176
6550 · Continuing Education	0	499	499	500	(1)	500
6570 · Nursery Care	5,368	4,532	(836)	6,000	(1,468)	5,000
6580 · Supply Organist	15,375	8,050	(7,325)	18,000	(9,950)	17,000
6500 · Lay Salary & Benefits - Other	125	571	446	0	571	100
Total 6500 · Lay Salary & Benefits	<b>204,329</b>	<b>282,451</b>	<b>78,122</b>	<b>284,200</b>	<b>(1,749)</b>	<b>303,114</b>

St. John's Episcopal Church  
Budget vs. Actual Income Statement  
As of December 31, 2015

	Actual 2014	Actual 2015	Prior Year (+/-)	Budget 2015	Budget vs Actual (+/-)	Budget 2016
7000 · Parish Programs						
7002 · Adult Christian Ed	6,278	3,499	(2,779)	4,000	(501)	3,500
7003 · Youth Christian Ed	965	1,032	67	4,000	(2,968)	2,100
7004 · Adult Christian Ed Recovery	(148)	(807)	(659)	(300)	(507)	(603)
7006 · Other Parish Programs	2,553	1,229	(1,324)	8,100	(6,871)	1,000
7010 · Fellowship	6,624	5,237	(1,387)	5,000	237	5,000
7012 · Fellowship Recovery	(488)	(623)	(135)	(260)	(363)	(500)
7014 · Flower Expense	4,782	4,125	(657)	5,000	(875)	5,000
7016 · Flower Recovery	(5,558)	(5,107)	451	(5,000)	(107)	(5,000)
7018 · Worship Expense	4,273	4,361	88	5,100	(739)	4,500
7020 · Worship recovery	(1,190)	(801)	389	(800)	(1)	(800)
7022 · Worship In Fm Endow	0	0	0	(1,931)	1,931	(2,468)
7024 · Stewardship	332	416	84	500	(84)	500
7026 · Advertising	4,329	7,793	3,464	7,500	293	10,000
7028 · Christmas Show	(410)	1,446	1,856	0	1,446	0
<b>Total 7000 · Parish Programs</b>	<b>22,342</b>	<b>21,800</b>	<b>(542)</b>	<b>30,909</b>	<b>(9,109)</b>	<b>22,229</b>
7500 · Music						
7505 · Special Services	5,775	6,650	875	6,000	650	5,000
7510 · Concert Expense	5,402	3,600	(1,802)	3,000	600	3,000
7515 · Concert Recovery	(1,554)	(494)	1,060	(1,500)	1,006	(500)
7522 · Misc/other	400	250	(150)	100	150	100
7520 · Materials	939	1,035	96	1,000	35	1,000
7525 · Organ Tuning	5,120	7,512	2,392	5,000	2,512	5,000
7530 · Piano Tuning	620	1,335	715	775	560	750
7540 · Music recovery	(1,167)	(734)	433	(1,000)	266	(1,000)
7550 · Section Leader Stipends	0	0	0		0	
7570 · Section Leader Pay/FICA	29,005	28,087	(918)	0	28,087	
7580 · Section Leaders 1099	150	1,058	908	0	1,058	
7550 · Section Leader Stipends - Other	0	0	0	0	0	
<b>Total 7550 · Section Leader Stipends</b>	<b>29,155</b>	<b>29,145</b>	<b>(10)</b>	<b>27,000</b>	<b>2,145</b>	<b>28,000</b>
<b>Total 7500 · Music</b>	<b>44,690</b>	<b>48,299</b>	<b>3,609</b>	<b>40,375</b>	<b>7,924</b>	<b>41,350</b>

St. John's Episcopal Church  
Budget vs. Actual Income Statement  
As of December 31, 2015

	Actual 2014	Actual 2015	Prior Year (+/-)	Budget 2015	Budget vs Actual (+/-)	Budget 2016
7600 · Facilities						
7650 · Property Insurance	62,808	19,169	(43,639)	63,400	(44,231)	50,244
7660 · Utilities						
7665 · Church						
7666 · Refuse	1,509	1,809	300	2,500	(691)	2,000
7667 · Electricity	29,524	34,129	4,605	29,000	5,129	35,000
7668 · Oil	23,850	13,721	(10,129)	12,000	1,721	0
7669 · Gas	26,941	26,685	(256)	35,000	(8,315)	28,200
7665 · Church/Water - Other	3,198	4,126	928	4,000	126	4,500
Total 7665 · Church	85,022	80,470	(4,552)	82,500	(2,030)	69,700
7670 · Rectory						
7671 · Electricity	1,859	2,283	424	1,300	983	2,500
7672 · Oil	3,441	2,369	(1,072)	4,000	(1,631)	3,000
7673 · Refuse	725	713	(12)	800	(87)	800
7674 · Other (Water)	0	0	0	0	0	0
Total 7670 · Rectory	6,025	5,365	(660)	6,100	(735)	6,300
Total 7660 · Utilities	91,047	85,835	(5,212)	88,600	(2,765)	76,000
7680 · Repairs and Replacement						
7681 · Apartment	1,581	0	(1,581)	0	0	0
7682 · Hemsley House	15,035	10,536	(4,499)	5,000	5,536	5,000
7683 · Other	3,021	8,589	5,568	3,500	5,089	7,500
7684 · Church Proper	8,178	4,914	(3,264)	5,000	(86)	5,000
7685 · Rectory	631	1,640	1,009	1,000	640	1,000
Total 7680 · Repairs and Replacement	28,446	25,679	(2,767)	14,500	11,179	18,500
7690 · Custodial/Grounds						
7691 · Cemetery	3,500	3,430	(70)	2,600	830	3,000
7692 · Grounds	12,017	9,608	(2,409)	10,000	(392)	10,000
7693 · Cleaning Service	25,270	15,000	(10,270)	12,000	3,000	12,000
7694 · Custodial Contract Help	24,843	2,688	(22,155)	2,500	188	2,000
7695 · Custodial Supplies	7,170	8,627	1,457	5,500	3,127	6,000
7696 · Security	6,025	10,942	4,917	3,000	7,942	7,700
Total 7690 · Custodial/Grounds	78,825	50,295	(28,530)	35,600	14,695	40,700
Total 7600 · Facilities	261,125	180,978	(80,147)	202,100	(21,122)	185,444

St. John's Episcopal Church  
Budget vs. Actual Income Statement  
As of December 31, 2015

	Actual 2014	Actual 2015	Prior Year (+/-)	Budget 2015	Budget vs Actual (+/-)	Budget 2016
7700 · Administrative						
7701 · Accounting	16,818	23,754	6,936	18,000	5,754	18,000
7703 · PAYCHEX	1,251	1,454	203	1,200	254	1,200
7707 · Office Supplies	5,526	5,683	157	5,000	683	5,000
7708 · Computer Services	6,001	6,487	486	5,000	1,487	6,000
7709 · Reproduction Costs	10,703	8,083	(2,620)	10,000	(1,917)	8,000
7711 · Internet	1,149	1,618	469	2,400	(782)	1,600
7713 · Postage	2,482	3,558	1,076	3,500	58	3,200
7715 · Bank Charge	658	654	(4)	700	(46)	600
7723 · Other Office Expense	1,360	147	(1,213)	1,000	(853)	300
7725 · Telephone	4,731	4,219	(512)	4,500	(281)	4,000
Total 7700 · Administrative	<b>50,679</b>	<b>55,657</b>	<b>4,978</b>	<b>51,300</b>	<b>4,357</b>	<b>47,900</b>
7800 · Mission						
7802 · Diocesan Contribution	94,998	90,876	(4,122)	91,800	(924)	91,678
7803 · L'Eglise de L'Epiphanie	5,000	5,000	0	5,000	0	5,000
7804 · Outreach Committee	2,967	5,134	2,167	4,000	1,134	4,000
7805 · Outreach Recovery	0	0	0	0	0	0
Total 7800 · Mission	<b>102,965</b>	<b>101,010</b>	<b>(1,955)</b>	<b>100,800</b>	<b>210</b>	<b>100,678</b>
<b>Total Expense</b>	<b>912,731</b>	<b>911,967</b>	<b>(764)</b>	<b>932,634</b>	<b>(20,667)</b>	<b>924,890</b>
<b>Net Ordinary Income</b>	<b>(13,923)</b>	<b>4,474</b>	<b>18,397</b>	<b>0</b>	<b>4,474</b>	<b>0</b>

St. John's Church  
Summary  
Assets, Liabilities and Funds  
December 31, 2015

	<u>Dec 31, 15</u>
<b>Assets</b>	
Current Assets	
Checking/Savings	
1000 · FC SJE Operating (1918)	14,509
1010 · FC St John's Rising (3302)	105,135
1015 · BOA St John's Operating (4611)	328,242
1215 · FC EMSS (1934)	162
Total Cash	<u>448,048</u>
Suspense and Loan Receivable	1,540
Total Other Current Assets	<u>1,540</u>
Total Current Assets	449,588
Other Assets	
2026 · Boy Scouts CD	25,544
2027 · Girl Scouts CD	38,910
1599 · Total Endowment at MV	3,900,000 *
Total Other Assets	<u>3,964,454</u>
<b>Total Assets excluding Property and Equipment</b>	<b><u>4,414,042</u></b>
 <b>Operating Fund Liabilities</b>	
2000 · Accounts Payable & Security deposits	11,546
2018 · St. John's Rising	122,251
2010 · Designated Funds	
2011 · Hunger Fund	1,250
2012 · All Saints Fund	24,662
2013 · Bequests and Memorial	3,645
2015 · Rector's Discretion	1,651
2019 · St Helen's Window	2,775
2040 · Operating due St. John's	24,700
2023 · Haiti	6,959
2026 · Boy Scouts CD	22,054
2027 · Girl Scouts CD	38,910
2030 · Capital Improvements	109,156
Total 2010 · Due for Designated Purposes	<u>235,762</u>
2500 · Loan Payable	<u>1,579,124</u>
<b>Total Operating Fund Liabilities</b>	<b>1,948,683</b>
Fund Balances (estimate)	<u>2,465,359</u>
<b>Total Liabilities and Fund Balances</b>	<b><u>4,414,042</u></b>

Note: Cash balances are actual per bank at 12/31/15

\* Endowment number is an estimate based on September as December number not available in time for print.