

St James Episcopal

Budget Comparison w/Variance for General Fund

Account	Current Month (December)				Year To Date (December FY 2021)			
	Actual	Budget	Variance	Last Year	Actual	Budget	Variance	Last Year
Revenues								
Brewer Fund	0.00	0.00	0.00	1,776.00	2,227.00	1,500.00	727.00	1,776.00
Directed Giving	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00
Music	0.00	18.00	-18.00	0.00	25.00	225.00	-200.00	202.00
SubTotal Directed Giving	0.00	18.00	-18.00	0.00	525.00	225.00	300.00	202.00
Investment Income Keller Fund	0.00	2,500.00	-2,500.00	2,526.80	2,564.79	2,500.00	64.79	2,526.80
Misc. Income	60.00	83.00	-23.00	7.00	7,005.39	1,000.00	6,005.39	1,890.48
Parking Income	0.00	1,250.00	-1,250.00	0.00	7,634.00	5,000.00	2,634.00	0.00
SubTotal Misc. Income	60.00	1,333.00	-1,273.00	7.00	14,639.39	6,000.00	8,639.39	1,890.48
Plate Offerings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Givers of record	440.00	8.00	432.00	600.00	1,400.00	100.00	1,300.00	685.00
Unidentified Plate	125.00	125.00	0.00	6.00	704.00	1,500.00	-796.00	901.25
SubTotal Plate Offerings	565.00	133.00	432.00	606.00	2,104.00	1,600.00	504.00	1,586.25
Pledge income	0.00	0.00	0.00	289.35	0.00	0.00	0.00	289.35
Pledges	10,760.00	14,578.00	-3,818.00	20,637.50	159,371.98	174,940.00	-15,568.02	191,757.60
SubTotal Pledge income	10,760.00	14,578.00	-3,818.00	20,926.85	159,371.98	174,940.00	-15,568.02	192,046.95
Rent CCCC	1,217.24	1,217.00	0.24	1,181.79	14,606.88	14,607.00	-0.12	14,181.48
Total Revenues	12,602.24	19,779.00	-7,176.76	27,024.44	196,039.04	201,372.00	-5,332.96	214,209.96
Expenditures								
Administration Expenses	0.00	20.00	-20.00	0.00	0.00	250.00	-250.00	274.46
Advertising	45.17	66.00	-20.83	28.77	480.34	800.00	-319.66	728.26
Bookkeeping Services	77.25	128.00	-50.75	106.25	1,381.35	1,545.00	-163.65	1,462.50
Computer Expenses	281.00	250.00	31.00	133.55	2,790.48	3,000.00	-209.52	2,797.76
Convention Travel	0.00	195.00	-195.00	0.00	0.00	780.00	-780.00	0.00
Copier	185.07	133.00	52.07	140.97	1,712.01	1,600.00	112.01	1,657.15
Forward Movement	0.00	15.00	-15.00	154.00	0.00	190.00	-190.00	308.00
Misc & Contingencies	13.77	20.00	-6.23	0.00	68.72	250.00	-181.28	210.85
Office Supplies	98.39	137.00	-38.61	220.04	2,011.64	1,650.00	361.64	1,805.51
Paper	30.98	18.00	12.98	0.00	428.55	225.00	203.55	202.06
Postage	58.00	52.00	6.00	59.75	877.85	625.00	252.85	649.40
SubTotal Administration Expenses	789.63	1,034.00	-244.37	843.33	9,750.94	10,915.00	-1,164.06	10,095.95
Building and Grounds Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

St James Episcopal

Budget Comparison w/Variance for General Fund

Account	Current Month (December)				Year To Date (December FY 2021)			
	Actual	Budget	Variance	Last Year	Actual	Budget	Variance	Last Year
Carpet Cleaning	0.00	14.00	-14.00	0.00	1,457.40	175.00	1,282.40	131.50
CCCC Matching Funds	118.70	0.00	118.70	0.00	118.70	0.00	118.70	0.00
Property Insurance	0.00	547.00	-547.00	0.00	6,858.50	6,565.00	293.50	6,351.50
Property Upkeep	1,736.96	1,458.00	278.96	2,135.65	19,478.14	17,500.00	1,978.14	22,541.75
Rectory Refurbishment	0.00	0.00	0.00	0.00	2,601.95	0.00	2,601.95	0.00
Utilities and Telephone	1,506.21	1,141.00	365.21	1,565.41	16,218.75	13,700.00	2,518.75	14,111.95
SubTotal Building and Grounds Expenses	3,361.87	3,160.00	201.87	3,701.06	46,733.44	37,940.00	8,793.44	43,136.70
Diocesan Assessment	3,762.65	3,762.00	0.65	3,635.49	45,151.80	45,152.00	-0.20	43,865.35
Ministry Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12th Night Party	0.00	41.00	-41.00	0.00	622.27	500.00	122.27	845.68
Camperships/Leaders in Training	0.00	0.00	0.00	0.00	400.00	400.00	0.00	0.00
Christian Education/Formation	233.14	125.00	108.14	131.42	1,212.48	1,500.00	-287.52	1,596.23
College Ministry Support	0.00	0.00	0.00	200.00	1,000.00	1,000.00	0.00	800.00
Nursery	55.00	14.00	41.00	0.00	304.16	80.00	224.16	75.00
Parish Activities	0.00	18.00	-18.00	0.00	0.00	225.00	-225.00	180.90
Supplies/Coffee etc.	0.00	12.00	-12.00	0.00	346.87	150.00	196.87	19.62
SubTotal Ministry Expenses	288.14	210.00	78.14	331.42	3,885.78	3,855.00	30.78	3,517.43
Outreach Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Common Ministry	156.48	0.00	156.48	0.00	156.48	0.00	156.48	0.00
Rectors Discretionary Fund	0.00	0.00	0.00	0.00	202.06	600.00	-397.94	231.75
SubTotal Outreach Expenses	156.48	0.00	156.48	0.00	358.54	600.00	-241.46	231.75
Rector Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Continuing Education	702.00	24.00	678.00	0.00	806.06	290.00	516.06	257.06
Health Insurance	2,058.00	973.00	1,085.00	1,010.00	12,158.00	11,676.00	482.00	12,638.00
Pension Fund	864.28	683.00	181.28	145.56	10,371.36	8,200.00	2,171.36	6,962.76
Rectory Utilities	193.44	275.00	-81.56	305.77	3,459.53	3,300.00	159.53	3,279.08
Sabbatical plan	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.00
Salary	3,411.44	3,411.00	0.44	3,312.08	40,937.28	40,937.00	0.28	39,744.96
Stipend Part 2	392.86	392.00	0.86	381.42	4,714.32	4,714.00	0.32	4,577.04
Travel	2.00	58.00	-56.00	0.00	2.00	700.00	-698.00	0.00
SubTotal Rector Expenses	7,624.02	5,816.00	1,808.02	5,154.83	72,448.55	70,817.00	1,631.55	67,458.90
Staff expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjunct Clergy & Deacon Expenses	0.00	20.00	-20.00	0.00	0.00	250.00	-250.00	0.00

St James Episcopal

Budget Comparison w/Variance for General Fund

Account	Current Month (December)				Year To Date (December FY 2021)			
	Actual	Budget	Variance	Last Year	Actual	Budget	Variance	Last Year
Child Care Provider	0.00	65.00	-65.00	0.00	123.60	789.00	-665.40	179.87
Christian Ed Director	358.02	269.00	89.02	463.50	3,467.49	3,233.00	234.49	3,341.07
Office Manager	840.00	879.00	-39.00	975.00	11,283.13	10,553.00	730.13	10,233.44
Organist Choir Director	602.36	602.00	0.36	584.82	7,228.32	7,228.00	0.32	7,017.84
Payroll Taxes	137.73	125.00	12.73	154.79	-328.82	1,500.00	-1,828.82	959.07
Supply Clergy	0.00	41.00	-41.00	0.00	135.00	500.00	-365.00	0.00
SubTotal Staff expenses	1,938.11	2,001.00	-62.89	2,178.11	21,908.72	24,053.00	-2,144.28	21,731.29
Worship Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Altar Supplies	267.60	33.00	234.60	53.90	1,843.90	400.00	1,443.90	408.38
Music Expenses	0.00	16.00	-16.00	0.00	176.00	200.00	-24.00	176.00
SubTotal Worship Expenses	267.60	49.00	218.60	53.90	2,019.90	600.00	1,419.90	584.38
Total Expenditures	18,188.50	16,032.00	2,156.50	15,898.14	202,257.67	193,932.00	8,325.67	190,621.75
Other Revenues								
Investment Income	0.00	0.00	0.00	187.23	-43.93	0.00	-43.93	1,635.06
Total Other Revenues	0.00	0.00	0.00	187.23	-43.93	0.00	-43.93	1,635.06
Other Expenditures								
Credit Card Charges	18.39	0.00	18.39	0.00	257.32	0.00	257.32	0.20
Total Other Expenditures	18.39	0.00	18.39	0.00	257.32	0.00	257.32	0.20
Other Financial Sources-Uses								
Transfers Out	-1,600.00	0.00	-1,600.00	0.00	-1,897.77	0.00	-1,897.77	-51,030.47
Total Other Financial Sources-Uses	-1,600.00	0.00	-1,600.00	0.00	-1,897.77	0.00	-1,897.77	-51,030.47
Summary								
Total Revenues	12,602.24	19,779.00	-7,176.76	27,024.44	196,039.04	201,372.00	-5,332.96	214,209.96
Total Expenditures	18,188.50	16,032.00	2,156.50	15,898.14	202,257.67	193,932.00	8,325.67	190,621.75
Total Other Revenues	0.00	0.00	0.00	187.23	-43.93	0.00	-43.93	1,635.06
Total Other Expenditures	18.39	0.00	18.39	0.00	257.32	0.00	257.32	0.20
Total Other Financial Sources-Uses	-1,600.00	0.00	-1,600.00	0.00	-1,897.77	0.00	-1,897.77	-51,030.47

St James Episcopal

Budget Comparison w/Variance for General Fund

Account	- - - - - Current Month (December) - - - - -				- - - - - Year To Date (December FY 2021) - - - - -			
	Actual	Budget	Variance	Last Year	Actual	Budget	Variance	Last Year
Balance	-7,204.65	3,747.00	-10,951.65	11,313.53	-8,417.65	7,440.00	-15,857.65	-25,807.40

St James Episcopal

Statement of Financial Position For All Funds as of 12/31/2021

Assets

Bank

Pay Pal Account	6,484.19
US Bank Checking	135,016.07
Jones Money-Market	124,531.06

Total Bank **266,031.32**

Other Current Assets

Diocesan Investment Pool	
Endowment College Work	44,898.00
Endowment Jaekel Fund	5,708.75
Endowment Organ	18,122.27
Endowment St. James	26,498.51
Total Diocesan Investment Pool	95,227.53

Total Other Current Assets **95,227.53**

Total Assets **361,258.85**

Liabilities

Other Current Liabilities

Payroll Withholding & Taxes	
Federal Withholding Tax Payable	650.20
FICA Tax Payable-Employer	351.78
FICA Tax Withholding-Employee	351.78
Medicare Tax Payable-Employer	82.25
Medicare Tax Withholding-Employee	82.25

Total Payroll Withholding & Taxes 1,518.26

Special Contributions Liabilities

DC - Almoners Liab	392.85
DC - Backpack Fund	35.54
DC - Choir	500.00
DC - College Work Liab	1,185.00
DC - Diocese Loan Payments	100.00
DC - Landscaping Project	10,753.35
DC - Prepaid Pledges	16,160.00
DC Family Promise	630.00
DC General Pass through Liab	555.00
SC - Birch	5,000.00
SC - Birthday Offerings Liab	1,516.22
SC - Bishop Gift	195.30
SC - Haiti	125.00
SC - Sunday School Offering	181.04

Total Special Contributions Liabilities 37,329.30

Total Other Current Liabilities **38,847.56**

Total Liabilities **38,847.56**

Net Assets

Unrestricted

Altar Guild Fund	-1,481.10
Christian Formation Fund	11,971.96
Day-care Maintenance	7,890.09

St James Episcopal

Statement of Financial Position For All Funds as of 12/31/2021

Endowment Jaekel	5,741.02
Endowment St. James Fund	45,228.06
General Fund	39,544.86
Major Improvements/Repair Fund	20,522.97
Memorial Fund	18,397.97
Outreach Seed Fund	1,057.43
Parking Lot Maintenance	4,880.58
Reserve Fund	22,780.50
Sabbatical Fund	6,495.12
Total Unrestricted	183,029.46
Restricted	
Creative Ministries Grant	1,400.00
Endowment College Work Fund	49,039.10
Endowment Organ Fund	19,900.28
Lilly Grant	12,367.71
Parish Hall Improvements	36,346.86
Rectors Discretionary Fund	13,316.53
Window Fund	7,011.35
Total Restricted	139,381.83
Total Net Assets	322,411.29
Total Liabilities + Net Assets	361,258.85

St. James Episcopal Church
 2022 Approved Budget - General Fund
 Final

Account	2021 Budget (YTD Dec 2021)	2021 Actuals (YTD Dec 2021)	2022 Budget	Variance
Revenues				
Brewer Fund	\$ 1,500.00	\$ 2,227.00	\$ 2,000.00	-10.2%
Directed Giving	\$ -	\$ 500.00		
Music	225.00	25.00	50.00	100.0%
SubTotal Directed Giving	\$ 225.00	\$ 525.00	\$ 50.00	-90.5%
Investment Income Keller Fund	\$ 2,500.00	\$ 2,564.79	\$ 2,500.00	0.0%
Misc. Income	\$ 1,000.00	\$ 7,005.39	\$ 3,500.00	-50.0%
Parking Income	\$ 5,000.00	\$ 7,634.00	\$ 9,000.00	17.9%
SubTotal Misc. Income	\$ 6,000.00	\$ 14,639.39	\$ 12,500.00	-14.6%
Plate Offerings				
Givers of record	\$ 100.00	\$ 1,400.00	\$ 750.00	-46.4%
Unidentified Plate	\$ 1,500.00	\$ 704.00	\$ 600.00	-14.8%
SubTotal Plate Offerings	\$ 1,600.00	\$ 2,104.00	\$ 1,350.00	-35.8%
Pledge income				
Pledges	\$ 174,940.00	\$ 159,371.98	\$ 175,002.52	9.8%
SubTotal Pledge income	\$ 174,940.00	\$ 159,371.98	\$ 175,002.52	9.8%
Rectors Discretionary Fund	\$ -	\$ -	\$ -	
Rent CCCC	\$ 14,607.00	\$ 14,606.88	\$ 15,045.09	3.0%
Total Revenues	\$ 201,372.00	\$ 196,039.04	\$ 208,447.61	6.4%
Expenditures				
Administration Expenses	\$ 250.00	\$ -	\$ -	
Advertising	\$ 800.00	\$ 480.34	\$ 500.00	4.1%
Bookkeeping Services	\$ 1,545.00	\$ 1,381.35	\$ 1,641.56	18.8%
Computer Expenses	\$ 3,000.00	\$ 2,790.48	\$ 3,000.00	7.5%
Convention Travel	\$ 780.00	\$ -	\$ 1,500.00	
Copier	\$ 1,600.00	\$ 1,712.01	\$ 1,600.00	-6.5%
Forward Movement	\$ 190.00	\$ -	\$ 190.00	
Misc & Contingencies	\$ 250.00	\$ 68.72	\$ 250.00	263.8%
Office Supplies	\$ 1,650.00	\$ 2,011.64	\$ 2,050.00	1.9%
Paper	\$ 225.00	\$ 428.55	\$ 450.00	5.0%
Postage	\$ 625.00	\$ 877.85	\$ 950.00	8.2%
SubTotal Administration Expenses	\$ 10,915.00	\$ 9,750.94	\$ 12,131.56	24.4%
Building and Grounds Expenses				
Carpet Cleaning	\$ 175.00	\$ 1,457.40	\$ -	-100.0%
CCCC Matching Funds	\$ -	\$ 118.70	\$ -	-100.0%
Property Insurance	\$ 6,565.00	\$ 6,858.50	\$ 7,152.00	4.3%
Property Upkeep	\$ 17,500.00	\$ 19,478.14	\$ 19,000.00	-2.5%
Rectory Refurbishment	\$ -	\$ 2,601.95	\$ -	-100.0%
Utilities and Telephone	\$ 13,700.00	\$ 16,218.75	\$ 16,000.00	-1.3%
SubTotal Building and Grounds Expenses	\$ 37,940.00	\$ 46,733.44	\$ 42,152.00	-9.8%
Diocesan Assessment	\$ 45,152.00	\$ 45,151.80	\$ 44,636.17	-1.1%
Ministry Expenses				
12th Night Party	\$ 500.00	\$ 622.27	\$ -	-100.0%
Camperships/Leaders in Training	\$ 400.00	\$ 400.00	\$ 400.00	0.0%
Christian Education/Formation	\$ 1,500.00	\$ 1,212.48	\$ 1,000.00	-17.5%
College Ministry Support	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	

Account	2021 Budget (YTD Dec 2021)	2021 Actuals (YTD Dec 2021)	2022 Budget	Variance
Nursery	\$ 80.00	\$ 304.16	\$ 500.00	64.4%
Parish Activities	\$ 225.00	\$ -	\$ 750.00	
Supplies/Coffee etc.	\$ 150.00	\$ 346.87	\$ 800.00	130.6%
SubTotal Ministry Expenses	\$ 3,855.00	\$ 3,885.78	\$ 4,450.00	54.2%
Outreach Expenses				
Miscellaneous Outreach	\$ -	\$ -		
Common Ministry	\$ -	\$ 156.48		-100.0%
Rectors Discretionary Fund	\$ 600.00	\$ 802.06	\$ 600.00	-25.2%
SubTotal Outreach Expenses	\$ 600.00	\$ 958.54	\$ 600.00	-37.4%
Rector Expenses				
Continuing Education	\$ 290.00	\$ 806.06	\$ 250.00	-69.0%
Health Insurance	\$ 11,676.00	\$ 12,158.00	\$ 12,576.00	3.4%
Pension Fund	\$ 8,200.00	\$ 10,371.36	\$ 8,200.00	-20.9%
Professional Expenses	\$ -	\$ -	\$ 700.00	
Rectory Utilities	\$ 3,300.00	\$ 3,459.53	\$ 3,750.00	8.4%
Sabbatical plan	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.0%
Salary	\$ 40,937.00	\$ 40,937.28	\$ 43,495.95	6.3%
Stipend Part 2	\$ 4,714.00	\$ 4,714.32	\$ 5,008.99	6.3%
Travel	\$ 700.00	\$ 2.00	\$ 500.00	24900.0%
SubTotal Rector Expenses	\$ 70,817.00	\$ 73,448.55	\$ 75,480.93	2.8%
Staff expenses				
Adjunct Clergy & Deacon Expenses	\$ 250.00	\$ -	\$ 250.00	
Child Care Provider	\$ 789.00	\$ 123.60	\$ 1,000.00	709.1%
Christian Ed Director	\$ 3,233.00	\$ 3,467.49	\$ 3,663.08	5.6%
Office Manager	\$ 10,553.00	\$ 11,283.13	\$ 11,992.97	6.3%
Organist Choir Director	\$ 7,228.00	\$ 7,228.32	\$ 7,680.09	6.3%
Payroll Taxes	\$ 1,500.00	\$ (328.82)	\$ 1,500.00	-556.2%
Supply Clergy	\$ 500.00	\$ 135.00	\$ 500.00	270.4%
SubTotal Staff expenses	\$ 24,053.00	\$ 21,908.72	\$ 26,586.13	21.3%
Stewardship Expenses				
Congregational Development	\$ -	\$ -	\$ 200.00	
SubTotal Stewardship Expenses	\$ -	\$ -	\$ 200.00	
Worship Expenses				
Altar Supplies	\$ 400.00	\$ 1,843.90	\$ 1,800.00	-2.4%
Music Expenses	\$ 200.00	\$ 176.00	\$ 200.00	13.6%
SubTotal Worship Expenses	\$ 600.00	\$ 2,019.90	\$ 2,000.00	-1.0%
Total Expenditures	\$ 193,932.00	\$ 203,857.67	\$ 208,236.80	2.7%
Profit	\$ 7,440.00	\$ (7,818.63)	\$ 210.81	-103.1%