

Our Saviour's Atonement Lutheran Church & Cornerst

Budget vs. Actuals: 2022 OSA Approved Budget - FY22 P&L

January - December 2022

	2022 Actual	2022 Budget	PROPOSED 2023 Budget
Income			
41000 PLEDGES/OFFERINGS	152,754.52	145,000.00	142,000.00
41200 Unpledged Support	21.00		
Total 41000 PLEDGES/OFFERINGS	\$ 152,775.52	\$ 145,000.00	142,000.00
42000 SPECIAL DONATION	0.00		
42100 Flowers	424.49	400.00	400.00
42300 Honor & Memorial gifts	21,208.75	0.00	0.00
42400 Special collections	0.00	900.00	0.00
42500 Pastor's Discretionary Fund	1,000.00	600.00	0.00
Total 42000 SPECIAL DONATION	\$ 22,633.24	\$ 1,900.00	400.00
43000 FUNDRAISERS & GRANTS	0.00		
43010 Christmas Tree Sale	2,457.00	2,400.00	3,400.00
Total 43000 FUNDRAISERS & GRANTS	\$ 2,457.00	\$ 2,400.00	3,400.00
44000 OTHER OPERATING INCOME	0.00		
44100 Program Fees & Suggested Donations	799.50	500.00	550.00
44300 Sales of Product	815.19	0.00	0.00
44500 Misc. Operating Income	35,196.82	13,830.00	0.00
Total 44000 OTHER OPERATING INCOME	\$ 36,811.51	\$ 14,330.00	550.00
46000 CORNERSTONE CENTER	0.00		
46010 Tenants	122,456.06	122,650.00	128,400.00
46020 Community Groups	42,867.78	34,570.00	40,000.00
46030 Other Space Use	15,718.22	23,000.00	18,000.00
46040 Parking	51,868.35	50,500.00	60,000.00
Total 46000 CORNERSTONE CENTER	\$ 232,910.41	\$ 230,720.00	246,400.00
Unapplied Cash Payment Income	476.00	0.00	
Total Income	\$ 448,063.68	\$ 394,350.00	392,750.00
Gross Profit	\$ 448,063.68	\$ 394,350.00	392,750.00
Expenses			
60000 MISSION & CHARITY	0.00		
60100 Synod Support	18,075.00	18,000.00	18,000.00
60300 Churchwide Support	5,260.00	5,260.00	5,260.00
60600 Benevolence for Insitutions	350.00		800.00
60700 Pastor's Discretionary Fund	52.24	600.00	600.00
Total 60000 MISSION & CHARITY	\$ 23,737.24	\$ 23,860.00	24,660.00
61000 WORSHIP	0.00		
61100 Worship Supplies	1,533.21	750.00	1,000.00
61200 Design & Aesthetics	225.00	400.00	400.00

61300 Subscriptions, Planning Materials (Worship)	962.43	900.00	900.00
61500 Supply Pastors & Guest Musicians	1,050.00	2,000.00	2,000.00
61900 Misc. Expenses (Worship)	1,186.52	1,000.00	1,200.00
Total 61000 WORSHIP	\$ 4,957.16	\$ 5,050.00	5,500.00
62000 PROGRAMS	0.00		
43015 Christmas Tree Sale Expenses	1,541.70	1,700.00	1,800.00
43025 Fall Ball Expenses	0.00	500.00	0.00
62100 Program Supplies	539.31		500.00
62200 Books & Periodicals	193.32	400.00	400.00
62300 Hospitality & Meals	2,138.63	1,750.00	2,000.00
62500 Education	351.96	1,000.00	500.00
62900 Misc. Expenses (Programs)	245.91	350.00	350.00
Total 62000 PROGRAMS	\$ 5,010.83	\$ 5,700.00	5,550.00
63000 GENERAL OPERATING	36.99		
63110 Office Supplies	531.63	600.00	600.00
63115 Postage & Delivery	150.99	200.00	200.00
63120 Telephone & Telecommunications	3,556.04	4,100.00	4,100.00
63125 Printing & Copying	192.01	240.00	200.00
63130 Website & Technology Costs	2,895.74	5,000.00	5,000.00
63135 Dues & Subscriptions	100.00	100.00	100.00
63200 Leased Equipment	9,115.92	12,384.00	12,600.00
63500 Meetings, Conferences, & Conventions	0.00	1,500.00	1,500.00
63700 Professional Services	4,597.00	4,000.00	5,000.00
63900 Misc. Expenses (Operating)	381.76	480.00	500.00
Total 63000 GENERAL OPERATING	\$ 21,558.08	\$ 28,604.00	29,800.00
64000 PERSONNEL			
64100 Pastoral Support			
64110 Salary (Pastor)	62,454.00	62,454.00	67,730.36
64115 Salary (Pastor Health Benefit Supplement)	0.00		11,200.00
64120 Benefits (Pastoral)	48,928.20	48,928.00	17,057.50
Total 64100 Pastoral Support	\$ 111,382.20	\$ 111,382.00	95,987.86
64500 Support Staff			
64510 Salaries (Support Staff)	75,078.63	72,244.20	75,856.41
64520 Payroll Taxes (Support Staff)	6,352.24	7,225.80	7,587.09
Total 64500 Support Staff	\$ 81,430.87	\$ 79,470.00	83,443.50
64800 Freelancers	23,983.23	24,732.50	25,969.13
64900 Other Payroll Expenses	3.49	0.00	0.00
64910 Insurance (Worker's Comp, Disability)	2,577.57	3,146.00	2,500.00
Total 64900 Other Payroll Expenses	\$ 2,581.06	\$ 3,146.00	2,500.00
Total 64000 PERSONNEL	\$ 219,377.36	\$ 218,730.50	207,900.49
65000 FACILITIES			
65100 Custodial Supplies	1,525.03	5,000.00	4,000.00
65120 Building Maintenance & Repairs	3,158.63	2,800.00	3,500.00

65130 Grounds Maintenance	1,727.29	1,000.00	1,600.00
65140 Contractors - Repairs & Maint.	9,976.78	6,000.00	7,500.00
65160 Pastor Housing Expense	248.99	750.00	750.00
65190 Misc. Expenses (Facilities)	0.00	720.00	500.00
Total 65000 FACILITIES	\$ 16,636.72	\$ 16,270.00	17,850.00
66000 UTILITIES			
66100 Heating Oil	40,606.30	25,000.00	47,000.00
66200 Gas & Electric	12,936.99	14,400.00	17,000.00
Total 66000 UTILITIES	\$ 53,543.29	\$ 39,400.00	64,000.00
67000 BUSINESS EXPENSES			
67100 Bank Fees	1,642.14	600.00	1,750.00
67200 Financial Fees	1,754.92	2,200.00	1,750.00
67300 Business Registration Fees	151.34	150.00	150.00
67400 Insurance (Liability, D&O)	22,789.40	23,342.00	27,000.00
67600 Fines & Penalties	0.00	300.00	300.00
67700 Taxes	0.00		5,000.00
Total 67000 BUSINESS EXPENSES	\$ 26,337.80	\$ 26,592.00	35,950.00
68000 MORTGAGE & LOANS			
68100 Principal payments	20,240.43	22,586.00	0.00
68200 Interest Paid	231.32	400.00	0.00
Total 68000 MORTGAGE & LOANS	\$ 20,471.75	\$ 22,986.00	0.00
Reimbursable Expenses	-71.98		
Unapplied Cash Bill Payment Expense	1.00	0.00	
Total Expenses	\$ 391,559.25	\$ 387,192.50	391,210.49
Net Operating Income	\$ 56,504.43	\$ 7,157.50	1,539.52
Other Income			
47000 INVESTMENT INCOME	0.00		
47010 Interest Income	384.61	400.00	400.00
Total 47000 INVESTMENT INCOME	\$ 384.61	\$ 400.00	400.00
49000 MOSA Income			
49100 MOSA Ticket Sales	4,709.30	0.00	
49200 MOSA Donations	6,405.00	0.00	
Total 49000 MOSA Income	\$ 11,114.30	0.00	12,000.00
50000 CAPITAL & ENDOWMENT	0.00		
50100 Capital Fund	11,806.26	3,000.00	0.00
50200 Capital Campaigns	0.00	0.00	
50214 New Leaf for OSA (Income)	11,289.20	7,500.00	8,000.00
Total 50200 Capital Campaigns	\$ 11,289.20	\$ 7,500.00	8,000.00
Total 50000 CAPITAL & ENDOWMENT	\$ 23,095.46	\$ 10,500.00	8,000.00
57000 OTHER MISC. REVENUE (NON-OPERATING)	0.00		
57900 Misc. Other Income	1,250.00	0.00	0.00
Total 57000 OTHER MISC. REVENUE (NON-OPERATING)	\$ 1,250.00	\$ 0.00	0.00
Total Other Income	\$ 35,844.37	\$ 10,900.00	20,400.00

Other Expenses			
72000 EXTRAORDINARY REPAIRS	5,439.50	9,000.00	5,000.00
73000 CAPITAL EXPENDITURES	3,512.50	8,557.50	4,539.51
73100 Building Electrification Project	27,411.50	45,000.00	8,387.50
Total 73000 CAPITAL EXPENDITURES	\$ 30,924.00	\$ 53,557.50	12,927.01
74000 Capital Campaigns	0.00		
74110 New Leaf for OSA (expenses)	954.69	500.00	1,000.00
Total 74000 Capital Campaigns	\$ 954.69	\$ 500.00	1,000.00
79000 MOSA Expenses	220.00	0.00	17,000.00
79100 MOSA Artist Fees	2,000.00	0.00	
79200 MOSA Concert Expenses	471.64	0.00	
79300 MOSA Special Event Expenses	1,674.00	0.00	
79500 MOSA Administrative Costs	504.08	0.00	
Total 79000 MOSA Expenses	\$ 4,869.72	0.00	17,000.00
Total Other Expenses	\$ 42,187.91	\$ 63,057.50	35,927.01
Net Other Income	-\$ 6,343.54	-\$ 52,157.50	-15,527.01
Net Income (Not Including Endowment Fund Transfer)	\$ 50,160.89	-\$ 45,000.00	-13,987.50
Transfer to Endowment Fund	\$ 25,000.00	0.00	
Net Income	\$ 25,160.89	-\$ 45,000.00	-\$ 13,987.50

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