

Calvary Lutheran Church & School

Budget vs. Actuals: FY2015 Projected Budget for 2016

September 2014 - August 2015

Revised 7/30/2015

| | Total | | 2016 Proposed |
|--|----------------------|----------------------|------------------|
| | Actual 2015 | Budget | |
| Income | | | |
| 4801 Envelope & Plate | 215,414.83 | 252,000.00 | 252000 |
| 4814 School | 0.00 | 0.00 | |
| 4814.1 Tuition - 110 Students x \$6800 Tuition | 607,362.63 | 604,657.00 | 748000 |
| 4814.2 Tuition - In house | 1.46 | 0.00 | 0 |
| 4814.21 PPP hours - Parents Paying for hours they didn't volunteer \$20 per | 280.00 | 0.00 | 500 |
| Total 4814.2 Tuition - In house | \$ 281.46 | \$ 0.00 | 0 |
| 4814.3 Fees - Registration & Testing | 39,063.23 | 30,000.00 | 30000 |
| 4814.4 Outdoor Education - Pass through Budget for Teachers Expense | 798.32 | 0.00 | 1000 |
| 4814.5 After School Sports - Students Athlete Fees | 419.34 | 1,500.00 | 500 |
| 4814.6 Additional Support - (Luckey, Target, Etc. \$\$) | 1,747.97 | 0.00 | 1500 |
| 4814.7 Enrichment Activities - Field Trips and Special programs | 3,567.51 | 4,000.00 | 4000 |
| 4814.8 K-8th Enrichment Summer School - Summer Programs | 598.01 | 0.00 | 500 |
| Total 4814 School | \$ 653,838.47 | \$ 640,157.00 | 786000 |
| 4815 PreSch Ext Provider - Calvary Club | 2,630.50 | 0.00 | 2500 |
| 4817 Third Source Funding - Adopt a Student, Government Aid | 8,216.14 | 11,500.00 | 8000 |
| 4819 Tuition Assistance - Financial Aid & Discounts (Early Enrollment-siblings) | -1,610.88 | -21,829.00 | -88000 |
| 4819.1 Application Fees_Tuition Assistance - | 375.00 | 0.00 | 250 |
| Total 4819 Tuition Assistance | -\$ 1,235.88 | -\$ 21,829.00 | -87750 |
| 4821 Hot Lunch Program - Largely Pass Through | 6,359.50 | 0.00 | 0 |
| 4850 Calvary Club - School and Summer | 29,386.25 | 32,000.00 | 32000 |
| 5518 Church Rental Income - 2 Other Churches, AA, Barbershop, Quilters | 7,220.00 | 5,800.00 | 7000 |
| 6010 Miscellaneous - One-time IRS Refund | 52,754.86 | 1,000.00 | 1000 |
| 6010.3 Penny Wars - Pass Trthrough to missions | 353.00 | 0.00 | 0 |
| Total 6010 Miscellaneous | \$ 53,107.86 | \$ 1,000.00 | 1000 |
| 6015 Interest Income - Endowment and CD | 221.47 | 0.00 | 100 |
| Total Income | \$ 975,159.14 | \$ 920,628.00 | 1000850 |
| Gross Profit | \$ 975,159.14 | \$ 920,628.00 | 1000850 |
| Expenses | | | |
| 8022 Other Miscellaneous Service Cost - Flowers and Banners | -284.69 | 0.00 | 0 |
| 8100 ELDERS | 0.00 | 0.00 | 0 |
| 8102 Service Enhancement - Screens, audio etc | 21.86 | 1,000.00 | 1000 |

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| 8102.1 Bethlehem Express - Materials/signage/lights | 31.41 | 100.00 | 250 |
| Total 8102 Service Enhancement | \$ 63.27 | \$ 1,100.00 | 1250 |
| 8103 Communion & Altar Supplies | 1,141.86 | 1,000.00 | 1200 |
| 8104 Subscriptions - Software License | 876.74 | 600.00 | 900 |
| 8106 Contemporary Worship Music - Sheet Music | 0.00 | 300.00 | 300 |
| 8115 Pastoral support - Misc. Tracts | -59.07 | 0.00 | 150 |
| 8115.1 Conferences - District Events | 543.02 | 400.00 | 1000 |
| 8115.2 Professional Dvlp - Classes | 0.00 | 200.00 | 400 |
| Total 8115 Pastoral support | \$ 483.95 | \$ 600.00 | 1550 |
| 8119 Hymnal License/Repair/Replacement | 263.00 | 0.00 | 263 |
| 8123 Guest Speakers - Pastoral coverage for vacations | 0.00 | 600.00 | 600 |
| Total 8100 ELDERS | \$ 2,818.82 | \$ 4,200.00 | 4913 |
| 8200 EVANGELISM | 0.00 | 0.00 | |
| 8208 Evangelism Expenses - Signs, Events | 129.80 | 300.00 | 1200 |
| 8209 Calvary Workshops - Event Supplies | 0.00 | 100.00 | 180 |
| Total 8200 EVANGELISM | \$ 129.80 | \$ 400.00 | 1380 |
| 8300 SCHOOL MINISTRY | 0.00 | 0.00 | |
| 8301 Textbooks - Increase because of Recertification in 2016 | 1,951.70 | 5,000.00 | 7500 |
| 8302 Testing Materials - Achievemnt and placment | 1,542.58 | 1,000.00 | 1750 |
| 8303 MISC Expenses/Petty Cash - No longer used | 0.00 | 500.00 | 0 |
| 8304 Athletics/PE - Tournement fee's | 54.60 | 1,000.00 | 500 |
| 8307 Classroom Enhancement - Paint, upkeep, Etc. | 225.03 | 700.00 | 1500 |
| 8308 Books & Supplies - "Consumables" | 1,368.58 | 1,000.00 | 1750 |
| 8309 Calvary Club Expense - water, games etc | 57.41 | 1,000.00 | 250 |
| 8310 New Employee Costs - Background checks/ finger printing | 563.60 | 0.00 | 750 |
| 8312 Graduation Materials - Speaker, Decorations, Awards | 1,066.72 | 200.00 | 500 |
| 8313 Music Program - Music and Equipment | 0.00 | 1,000.00 | 1000 |
| 8313.1 School Musical - License and supplies | 228.47 | 0.00 | 400 |
| Total 8313 Music Program | \$ 228.47 | \$ 1,000.00 | 1400 |
| 8314 Advertising - Ads and Website | 1,820.04 | 1,500.00 | 3000 |
| 8315 Recruitment expenses - Student Recruitment | 304.55 | 0.00 | 400 |
| 8316 Audio Visual - Equip/Supplies - Bulbs, Projectors, Sound | 237.35 | 300.00 | 1200 |
| 8317 School Year Book | -225.21 | 150.00 | 0 |
| 8319 School lunch | 4,070.51 | 0.00 | 0 |
| 8320 Scholastic Awards/Fees | 270.16 | 150.00 | 300 |
| 8321 Computer Equipment & Supplies - Maintaince and replacement | 3,871.00 | 3,000.00 | 4000 |
| 8322 Special Materials - one-time use stuf | 678.50 | 0.00 | 750 |
| 8324 Teachers Conf and Mtgs - District Continuing Education | 0.00 | 500.00 | 750 |
| 8326 Staff Professional Development - Continuing Education | 131.32 | 1,000.00 | 1000 |

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| 8327 Accreditation - Expenses and fee's | 2,261.96 | 1,500.00 | 2500 |
| 8330 Pre School License - Thank CA | 484.00 | 250.00 | 500 |
| 8331 Outdoor Education - Pass through | 8,920.01 | 7,000.00 | 900 |
| 8345 POSTAGE - School | 535.31 | 600.00 | 600 |
| 8346 Promotional - Give away Items - Pens, Bags, etc. | 639.52 | 0.00 | 1000 |
| 8347 Field trips - Gas and Teachers fees | 312.75 | 0.00 | 400 |
| 8348 Supplies & Materials - General | 840.00 | 0.00 | 1000 |
| Total 8300 SCHOOL MINISTRY | \$ 32,210.46 | \$ 26,750.00 | 32450 |
| 8350 CHRISTIAN EDUCATION | 0.00 | 0.00 | |
| 8351 Sunday School Operation - Many items currently donated | 15.74 | 150.00 | 150 |
| 8352 Sunday School Missions - Amount in 2015 should have been under VBS | 0.00 | 4,000.00 | 0 |
| 8354 Vacation Bible School - Supplies and Program | 1,215.39 | 0.00 | 4000 |
| Total 8350 CHRISTIAN EDUCATION | \$ 1,231.13 | \$ 4,160.00 | 4150 |
| 8400 YOUTH MINISTRY - Youth Worker Stipend | 0.00 | 0.00 | 3000 |
| 8401 Junior High | 18.45 | 500.00 | 500 |
| 8402 Senior High | 0.00 | 100.00 | 500 |
| Total 8400 YOUTH MINISTRY | \$ 18.46 | \$ 600.00 | 4000 |
| 8500 STEWARDSHIP | 0.00 | 0.00 | 0 |
| 8501 Contribution Envelopes - Howard gives you these! | 344.37 | 350.00 | 350 |
| 8504 Congregation Direct Missions - Calvary Direct Support | 3,850.00 | 5,400.00 | 5400 |
| 8901 District Support - Our gift to District and Synod | 9,577.40 | 12,600.00 | 12600 |
| Total 8500 STEWARDSHIP | \$ 13,771.77 | \$ 18,360.00 | 18350 |
| 8600 PROPERTIES BOARD | 0.00 | 0.00 | |
| 8601 Property Maintenance - Church/School Campus | 1,935.72 | 14,000.00 | 14000 |
| 8603 Parsonage Maintenance | 3,997.30 | 5,000.00 | 5000 |
| 8604 Piano/Organ Maintenance - Tuning | 0.00 | 200.00 | 200 |
| 8605 Custodial Supplies - We purchase Janitorial Service uses | 2,775.20 | 3,000.00 | 3000 |
| 8606 Equipment Maint/Repair | 0.00 | 1,000.00 | 1000 |
| 8608 Janitorial Expense - Contracted Service | 29,700.00 | 32,400.00 | 32400 |
| Total 8600 PROPERTIES BOARD | \$ 38,408.22 | \$ 56,600.00 | 55600 |
| 8700 FELLOWSHIP | 55.26 | 0.00 | |
| 8704 Single Treasures | 48.92 | 0.00 | 100 |
| 8707 Congregational Fellowship - Monthly Events Plus more | 1,509.66 | 2,400.00 | 2400 |
| 8708 Annual School Rally - lincreased to invite public | 127.11 | 100.00 | 500 |
| Total 8700 FELLOWSHIP | \$ 1,740.95 | \$ 2,500.00 | 3000 |
| 8800 PUBLIC RELATIONS | 20.00 | 0.00 | |
| 8801 Advertising - Signage for Streets and posters/hand-outs | 434.00 | 2,000.00 | 2500 |
| 8804 MISC. Expenses - Logo Development | 0.00 | 300.00 | 500 |

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| Total 8800 PUBLIC RELATIONS | \$ 454.00 | \$ 2,300.00 | 3000 |
| 8900 ADMINISTRATION | 0.00 | 0.00 | |
| 8902 CEF-Loan Pmnts - Our Loan Payments NOT Deficit Reduction | 29,885.92 | 33,600.00 | 33600 |
| 8903 Synod Retirement Plan | 0.00 | 0.00 | |
| 8903.1 Synod Retirement Plan - Church - Factor of total wages | 9,914.99 | 12,235.00 | 12235 |
| 8903.2 Synod Retirement Plan - School - Factor of total wages | 36,292.35 | 42,198.00 | 41693 |
| Total 8903 Synod Retirement Plan | \$ 46,207.34 | \$ 54,433.00 | 53928 |
| 8904 Healthcare Benefits | 0.00 | 0.00 | |
| 8904.1 Healthcare - Church - Reduction due to Pam's being full time teacher | 11,470.30 | 15,996.00 | 9140 |
| 8904.2 Healthcare - School - Anticipated totals | 73,036.93 | 62,343.00 | 80000 |
| Total 8904 Healthcare Benefits | \$ 84,507.23 | \$ 78,339.00 | 89140 |
| 8905 Employer Payroll Costs | 827.82 | 0.00 | |
| 8905.1 Employer Payroll Costs - Church - Paychex Expense | 2,690.31 | 2,099.00 | 2750 |
| 8905.2 Payroll Costs - School - Paychex Expense | 23,927.51 | 13,926.00 | 24000 |
| Total 8905 Employer Payroll Costs | \$ 27,445.64 | \$ 16,025.00 | 26750 |
| 8907 Energy - Church/School | 16,691.76 | 20,000.00 | 20000 |
| 8908 Energy - Parsonage | 3,749.93 | 4,500.00 | 4500 |
| 8909 Water - Church/School | 4,548.06 | 3,000.00 | 4750 |
| 8910 Water - Parsonage | 526.82 | 1,000.00 | 1000 |
| 8911 Waste Disposal-Church/School | 3,802.27 | 4,000.00 | 4000 |
| 8912 Waste Disposal-Parsonage | 289.58 | 600.00 | 600 |
| 8913 Telephone-Church/School | 3,076.98 | 3,500.00 | 3500 |
| 8914 Telephone - (Pastor/ Dr. C. / School Sec. - Cell Allowance + Parsonage) | 3,138.04 | 2,000.00 | 3500 |
| 8915 Postage - Church postage | 319.91 | 400.00 | 400 |
| 8916 Office Supplies/Expense | 7,180.53 | 5,600.00 | 7000 |
| 8917 Bank / Misc. Fees - Interest Fee's on Line of credit (Now Paid off) | 2,672.79 | 1,000.00 | 500 |
| 8918 Miscellaneous Expense | 1.00 | 0.00 | 0 |
| 8919 Moving Expenses - Teacher relocation | 3,293.97 | 0.00 | 0 |
| 8921 Computer Equipment/Supplies - Church side | 17.50 | 2,000.00 | 2000 |
| 8922 Grounds Keeper | 1,430.00 | 1,560.00 | 1560 |
| 8923 Copier/Duplicator Lease | 9,801.37 | 9,900.00 | 9900 |
| 8924 Office Equipment Maintenance | 104.84 | 1,000.00 | 1000 |
| 8925 Real Estate Taxes-Church | 789.28 | 800.00 | 800 |
| 8926 Real Estate Taxes-Parsonage | 1,359.36 | 1,400.00 | 1400 |
| 8927 Insurance - General/Auto/Liab - Renegotiated Contract | 13,827.99 | 14,700.00 | 11863 |
| 8928 Insurance - Worker's Comp. - Renegotiated Contract | 7,379.68 | 10,700.00 | 5043 |
| 8929 Fire Alarm Monitoring - Includes Service calls but not parts | 3,074.90 | 2,760.00 | 2760 |
| 8930 Professional Services - Accountemps Bookkeeper and Lawyer Fee's | 36,575.78 | 1,200.00 | 1200 |

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| 8941 Copyright - CCLI another copyright license needed | 196.00 | 350.00 | 200 |
| 8950 Internet - Church/School | 1,938.61 | 2,500.00 | 2500 |
| Total 8900 ADMINISTRATION | \$ 313,833.08 | \$ 277,467.00 | 386637 |
| 9000 SALARIES & WAGES | -4,275.68 | 0.00 | |
| 9100 Salaries - Church - unchanged | 96,884.51 | 97,576.00 | 97576 |
| 9201 Salaries - School Professional - All Non-Part Time | 350,314.02 | 315,155.00 | 342000 |
| 9201.1 Salaries - Substitute Teacher | 4,118.64 | 11,400.00 | 8000 |
| Total 9201 Salaries - School Professional | \$ 354,432.66 | \$ 326,555.00 | 447576 |
| 9202 Wages - School Support Staff - Part-time Teachers and staff | 65,551.01 | 111,274.00 | 98000 |
| 9202.1 School Support Staff - Calvary Club | 18,025.55 | 11,400.00 | 15000 |
| Total 9202 Wages - School Support Staff | \$ 83,576.56 | \$ 122,674.00 | 113000 |
| Total 9000 SALARIES & WAGES | \$ 530,618.05 | \$ 546,805.00 | 560576 |
| Total Expenses | \$ 934,950.04 | \$ 939,122.00 | 947213 |
| Net Operating Income | \$ 40,209.10 | -\$ 18,494.00 | 53637 |
| Other Income | | | |
| 4803 Deficit Reduction | 19,189.00 | 0.00 | 0 |
| 4816 Chapel Offerings | 435.08 | 0.00 | 0 |
| 6022 Other Miscellaneous Income | -284.69 | 0.00 | 0 |
| Total Other Income | \$ 19,339.39 | \$ 0.00 | 0 |
| Other Expenses | | | |
| 8990 Deficit Reduction Payments | 16,121.00 | 0.00 | 0 |
| Total Other Expenses | \$ 16,121.00 | \$ 0.00 | 0 |
| Net Other Income | \$ 3,218.39 | \$ 0.00 | 0 |
| Net Income | \$ 43,427.49 | -\$ 18,494.00 | 53637 |

Monday, Jul 20, 2015 02:00:57 PM PDT GMT-7 - Accrual Basis