

St James Episcopal Church
Statement of Activities
 January through December 2023

| | Jan - Dec 23 |
|--|--------------|
| Ordinary Income/Expense | |
| Income | |
| 3000 · Operating Revenue | |
| 3010 · Pledge Payments | 74,096.00 |
| 3015 · Unpledged Revenue | 4,171.00 |
| 3020 · Loose Plate Revenue | 1,112.21 |
| 3040 · Endowment Fund Revenue | 9,622.00 |
| 3050 · Discretionary Fund Income | 645.00 |
| 3060 · Interest & Dividends-Unrestrict | 562.77 |
| 3070 · Rental Income | 220.00 |
| 3080 · Unrestricted Gifts & Memorials | 1,885.00 |
| 3090 · Study Program Revenues | 152.96 |
| 3095 · Miscellaneous Revenues | 1,433.00 |
| | 93,899.94 |
| Total 3000 · Operating Revenue | 93,899.94 |
| Total Income | 93,899.94 |
| Gross Profit | 93,899.94 |
| Expense | |
| 5000 · Operating Expenses | |
| 5010 · Priest Wages | 5,199.96 |
| 5020 · Priest's Housing Allowance | 12,000.00 |
| 5040 · Priest's Health/Life Insurance | 65.52 |
| 5050 · Priest's Prof Development Exp | 682.80 |
| 5070 · Priest's Travel Expense | 259.56 |
| 5080 · Supply Clergy Expense | 843.33 |
| 5110 · Diocesan Assessment | 6,612.00 |
| 5230 · Bank Service Charges | 146.55 |
| 5250 · Charitable Contribs—Outreach | 5,594.66 |
| 5260 · Conference and Meeting Expense | 801.28 |
| 5410 · Rector's Discretionary Expense | 557.19 |
| 5420 · Dues and Subscriptions | 937.95 |
| 5425 · Educational Programs Expense | 318.85 |
| 5430 · Insurance Expense | |
| 5435 · Building & Property Insurance | 6,865.25 |
| 5437 · Worker's Compensation Insura... | 130.00 |
| | 6,995.25 |
| Total 5430 · Insurance Expense | 6,995.25 |
| 5460 · Miscellaneous Operating Expens | 197.16 |
| 5510 · Office Expense | 2,297.91 |
| 5540 · Parish Reception & Meal Expense | 767.28 |

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| 5610 · Payroll Tax Expense | |
| 5620 · Payroll Taxes--Federal | 1,222.87 |
| Total 5610 · Payroll Tax Expense | 1,222.87 |
| 5710 · Postage and Delivery | 586.18 |
| 5720 · Printing and Publication | 1,766.38 |
| 5730 · Professional Fees | 291.70 |
| 5810 · Repairs and Maintenance | 6,936.07 |
| 5820 · Snow Plowing & Lawn Care Exp | 510.00 |
| 5910 · Telephone & Internet Expense | 2,436.63 |
| 5950 · Utilities--Heat, Light, Water | 5,845.33 |
| 5960 · Miscellaneous Operating Exp | 482.88 |
| Total 5000 · Operating Expenses | 64,355.29 |
| 6100 · Wage Expense | |
| 6110 · Treasurer Wages | 4,085.04 |
| 6120 · Sexton Wage Expense | 6,700.32 |
| Total 6100 · Wage Expense | 10,785.36 |
| 6200 · Virtual Presence Expense | |
| 6210 · Subscription Expenses | 975.54 |
| 6240 · Media and Image Expense | 419.63 |
| 6250 · Website Expense | 17.00 |
| Total 6200 · Virtual Presence Expense | 1,412.17 |
| 6300 · Worship Expense | |
| 6310 · Altar Expense | 1,978.62 |
| 6315 · Coffee Hour Expense | 496.47 |
| 6320 · Flower Expense | 2,251.49 |
| 6330 · Worship Subscription Expenses | 300.96 |
| 6340 · Organ & Music Expense | 633.21 |
| Total 6300 · Worship Expense | 5,660.75 |
| Total Expense | 82,213.57 |
| Net Ordinary Income | 11,686.37 |
| Net Income | 11,686.37 |

St James Episcopal Church
Statement of Financial Position
As of December 31, 2023

| | Dec 31, 23 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1020 · General Checking--CNB 5438 | 9,943.92 |
| 1025 · General Fund Savings--CNB 47... | 20,399.13 |
| 1027 · General Fund CD--Nicolet | 80,000.00 |
| 1035 · Memorial Fund Savings 5837 | 2,578.09 |
| 1050 · Special Contributions 1253 | 1,022.60 |
| 1080 · Rector's Discretionary Fnd 8904 | 3,518.68 |
| 1090 · PayPay Account | 664.15 |
| | 118,126.57 |
| Total Checking/Savings | 118,126.57 |
| Total Current Assets | 118,126.57 |
| Fixed Assets | |
| 1510 · Furniture, Fixtures and Equip | 21,059.35 |
| 1520 · Land & Buildings | 1,996,100.00 |
| | 2,017,159.35 |
| Total Fixed Assets | 2,017,159.35 |
| TOTAL ASSETS | 2,135,285.92 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| 2210 · CNB Credit Card | 1,677.06 |
| | 1,677.06 |
| Total Credit Cards | 1,677.06 |
| Other Current Liabilities | |
| 2100 · Payroll Liabilities | |
| 2140 · Taxes Payable--IRS W/H | 622.34 |
| 2145 · Taxes Payable--MI Withhol... | 445.90 |
| | 1,068.24 |
| Total 2100 · Payroll Liabilities | 1,068.24 |
| 2220 · Unearned Pledge Payments | 9,550.00 |
| | 10,618.24 |
| Total Other Current Liabilities | 10,618.24 |
| Total Current Liabilities | 12,295.30 |
| Total Liabilities | 12,295.30 |

St James Episcopal Church
Statement of Financial Position
As of December 31, 2023

| | <u>Dec 31, 23</u> |
|---------------------------------------|----------------------------|
| Equity | |
| 3300 · Net Assets | |
| 3310 · Unrestricted Assets | <u>2,111,304.25</u> |
| Total 3300 · Net Assets | 2,111,304.25 |
| Net Income | <u>11,686.37</u> |
| Total Equity | <u>2,122,990.62</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,135,285.92</u></u> |