

2023 YEAR END REPORT FROM TREASURER

DECEMBER 31, 2023

The income for the church for December was \$11,071.25 (107.2% of budget). Expenses totaled \$13,503.67 (138.4% of budget) for a net December deficit of (\$2,432.42). This deficit for the month was primarily the result of the following.

- \$420.00 payment to the city of Easley for the annual stormwater fee.
- Three pay periods for December.
- \$1,147.40 carpet/tile cleaning expense.

The church approved an income budget of \$123,900 for 2023. Budgeted expenses were \$122,797 resulting in an excess budget of \$1,103.00. YTD income as of December 31, 2023 was \$126,838.30 (102.4% of budget). We continue to experience faithful giving from members along with a one-time anonymous \$3,000 contribution.

YTD expenses were \$127,144.96 (103.5% of budget) resulting in a net YTD deficit of (\$306.66) versus budgeted excess of \$1,103.00.

Listed below are noteworthy expense variations.

- Administration expenses totaled \$6,885.04 (122.7% of budget). Synod assembly was \$985.76 and exceeded the annual budget of \$800. Office supplies of \$671.71 were 167.9% of budget. CPA expense total \$2,685.00 (157.9% of budget). This variation is due to an unplanned \$900 expense for preparation of our Employee Retention Credit application. We expect to receive \$48K in ERC funds toward the latter part of 2024.
- Fixed expenses totaled \$22,819.74 (113.7% of budget). Natural gas of \$2,135.62 was 133.5% of budget. Property and Casualty Insurance of \$8,919.50 was 118.5% of budget due to increasing insurance costs across the board.
- Salaries were \$70,916.39 (100.1% of budget). Included in this category is Supply Pastor/Organist. For the year we spent \$1,007.65 in this category (144.0% of budget)
- Staff Benefits were \$11,667.91 (98.9% of budget).
- Learning Ministry spent \$265.14 (88.4% of budget)
- Parrish Life spent \$384.32 which exceeded their \$100 annual budget.
- Property expenses were \$10,810.56 (103.3% of budget). Maintenance and repairs were \$2,502.25 and exceeded the annual budget of \$2,000.00. Carpet and tile cleaning was \$1,147.40, and exceeded the \$800.00 annual budget. Lawn maintenance was \$1,787.50

(60.6% of budget) as we had no additional landscaping projects. LC repair expense totaled \$1,797.41 (179.7%) of budget.

- Quilting Group expense of \$1,074.49 exceeded the \$1,000 annual budget. Once they exhaust their budget, they utilize dedicated funds.
- Stewardship expense was \$260.57. Annual budget was \$200.00. This expense is entirely for giving envelopes. We are working to reduce this expense by not sending envelopes to those members who have requested they not be sent.
- Worship and Music expense was \$685.80 (91.4% of budget).
- Youth Ministry expense was \$0. Annual budget was \$150.

As of December 31, 2023 the balance in the operating account was \$19,080.04, down \$2,102.20 from the prior year- end. This balance reduction is due to the \$306.66 deficit income, \$1,019.25 in 12/31/23 income that was not deposited until 1/2/24, and a \$625.00 double payment to a plumber for work at the Luther Center that we collected and deposited 1/11/24. The balance in the dedicated account was \$62,811.00 an increase of \$28,945.12 from the December 31, 2022 balance. This increase is due primarily to the following items.

- Advanced giving increased from \$2,000 at December 31, 2022 to \$15,100.00 at December 31, 2023. The \$15,000 contribution for 2024 was received and posted 12/31. The contribution for 2023 was not received until January 2023. We will transfer \$1,250.00 per month from dedicated to operating.
- Reserve fund increased from \$12,640.42 to \$15,359.42 due to a \$200 per month contribution. This contribution was removed from the 2024 budget.
- Memorial fund has increased from \$9,656.77 to \$15,451.77.
- Capital improvement increased from \$768 to \$6,557.61 as we contributed a portion of the yard unsale funds to this account along with several member contributions, and capital improvement fund raising.

For the month of December, the preschool reported total income of \$11,552.99, total expenses of \$11,889.63 for a net deficit of (\$336.64). The preschool's fiscal year is June 1-May 31. For the period June 1, 2023 thru December 31, 2023, the preschool reported total income of \$93,727.19 (99.9% of budget). Total expenses for the period were 95,201.68 (112.4% of budget) for a YTD deficit of (\$1,474.49). Listed below are noteworthy expense variances.

- Payroll totaled \$74,906.62 versus budget of \$65,102.30 (115.1%). Total payroll was 82% of tuition income. Based upon historical numbers, payroll should be in the range of 60% of tuition income. In October and November, Tabitha implemented two teacher reductions and an aide reduction in an effort to right size her staff. Hopefully, we will recognize the benefits of these reductions going forward.
- Supplies totaled \$7,936.20 versus budget of \$6,485.00 (124.2%). The primary contributors were classroom, summer camp and cleaning supplies as each were well in excess budget amounts.
- School activities totaled \$2,172.90 versus budget of \$4,025.00 (54.0%).

- Electric expense of \$4,139.98 compared negative to the budget of \$2,030.00 (203.9%). Electric is on a fixed payment of \$473 per month versus budget of \$290 per month.
- Repairs and Maintenance totaled \$925.11 versus budget of \$700 (132.2%).

As of December 31, 2023, the balance in the preschool account was \$2,498.36. Deferred income was \$1,927.96 for a positive equity position of \$570.40.

Pastor Sean and I meet with Tabitha at the end of each month to review the financial performance for the month. While she still has a ways to go, I believe this is helping Tabitha with her understanding of preschool finances. She is now beginning work on her budget with assumptions for the 24-25 school year. We are expecting a draft by the February meeting

The operating, dedicated, and preschool bank accounts are reconciled each month by Curry and Associates and audited by the Treasurer. Once the audit by the Treasurer is complete, the account records are placed in a closed file. No abnormalities in any of these accounts have been noted. Additionally, offering is counted each week and bills paid by the Treasurer and Financial Chairman. Bank deposit is made each Sunday in the night drop and income/expense reports along with current bank statements and bills to be paid for the week are delivered to Curry.

Submitted January 11, 2024 by Allan Ducker, Treasurer

St. Matthias Lutheran Church
Balance Sheet
As of December 31, 2023

FINAL ✓

| | Dec 31, 23 | Nov 30, 23 | 12/31/22 |
|---|------------------|------------------|-----------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1-01 · Checking | | | |
| 110111 · Operating- 1st Community | 19,080.04 | 17,618.05 | 21,182.24 |
| Total 1-01 · Checking | 19,080.04 | 17,618.05 | |
| 1-02 · Savings | | | |
| 110211 · Dedicated- 1st Community | 62,811.00 | 48,840.00 | 33,865.58 |
| Total 1-02 · Savings | 62,811.00 | 48,840.00 | |
| Total Checking/Savings | 81,891.04 | 66,458.05 | |
| Other Current Assets | | | |
| 1-08 · Prepaid Expenses | 625.00 ✓ | 4,519.41 | |
| 1-03 · Investments | | | |
| 110301 · Capital Investment Co | 157.34 | 157.34 | |
| Total 1-03 · Investments | 157.34 | 157.34 | |
| Total Other Current Assets | 782.34 | 4,676.75 | |
| Total Current Assets | 82,673.38 | 71,134.80 | |
| TOTAL ASSETS | 82,673.38 | 71,134.80 | |
| LIABILITIES & EQUITY | | | |
| Equity | | | |
| 31500 · Temp. Restricted Net Assets | | | |
| 35000 · Dedicated Accounts | | | |
| 35002 · Pastor's Discretionary | 630.13 ✓ | 630.13 | 210.13 |
| 35007 · Advance Giving | 15,100.00 ✓ | 1,525.00 | 2000.00 |
| 35011 · Capital Improvements | 6,557.61 ✓ | 6,057.61 | 768 |
| 35012 · Reserve Fund | 15,359.42 ✓ | 15,159.42 | 12,640.42 |
| 35020 · Market Square Advisor | 157.34 | 157.34 | 111.94 |
| 35042 · Quilting Ministry | 1,498.95 | 1,498.95 | 1715.35 |
| 35044 · Lutheran Church Youth | 1,682.32 | 1,682.32 | 1662.32 |
| 35045 · Lutheridge Scholarship | 120.00 | 120.00 | 120.00 |
| 35046 · Seasonal Flowers | 994.80 | 894.80 | 398.40 |
| 35048 · Social Ministry Projects | 263.95 | 263.95 | 263.95 |
| 35049 · Worship & Music | 2,780.07 ✓ | 3,209.07 | 3209.07 |
| 35050 · Memorial Fund | 15,451.77 ✓ | 15,426.77 | 9636.77 |
| Total 35000 · Dedicated Accounts | 60,596.36 | 46,625.36 | |
| Total 31500 · Temp. Restricted Net Assets | 60,596.36 | 46,625.36 | |
| 32000 · Unrestricted Net Assets | 22,383.68 | 22,383.68 | |
| Net Income | -306.66 | 2,125.76 | |
| Total Equity | 82,673.38 | 71,134.80 | |
| TOTAL LIABILITIES & EQUITY | 82,673.38 | 71,134.80 | |

St. Matthias Lutheran Church
Statement of Activity
December 2023

| | Dec 23 | Budget | % of Budget | Jan - Dec 23 | YTD Budget | % of Budget | Annual Budget |
|---|------------------|------------------|---------------|-------------------|-------------------|---------------|-------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 5-01 - Income | | | | | | | |
| 150101 - Ministry Plan Giving/Venmo | 9,646.25 | 8,950.00 | 107.8% | 108,738.30 | 107,400.00 | 102.2% | 107,400.00 |
| 150115 - Advance Giving | 1,425.00 | 1,375.00 | 103.6% | 17,100.00 | 16,500.00 | 103.6% | 16,500.00 |
| Total 5-01 - Income | 11,071.25 | 10,325.00 | 107.2% | 126,838.30 | 123,900.00 | 102.4% | 123,900.00 |
| Expense | | | | | | | |
| 6-01 - Extended Ministries | | | | | | | |
| 160101 - ELCASynod Mission Support | 125.00 | 125.00 | 100.0% | 1,375.00 | 1,500.00 | 91.7% | 1,500.00 |
| Total 6-01 - Extended Ministries | 125.00 | 125.00 | 100.0% | 1,375.00 | 1,500.00 | 91.7% | 1,500.00 |
| 6-02 - Church Administration | | | | | | | |
| 160201 - Office Supplies/Postage | 104.94 | 33.34 | 314.8% | 671.71 | 400.00 | 167.9% | 400.00 |
| 160202 - Equipment Lease/Maintenance | 239.14 | 139.16 | 171.8% | 1,678.75 | 1,670.00 | 100.5% | 1,670.00 |
| 160204 - Comp Software & Licenses | 0.00 | 88.66 | 0.0% | 634.82 | 800.00 | 79.4% | 800.00 |
| 160207 - Synod Mtg/Council Retreat | 0.00 | 88.66 | 0.0% | 985.78 | 800.00 | 123.2% | 800.00 |
| 160210 - Bank Charges | 21.51 | 20.00 | 107.6% | 229.00 | 240.00 | 95.4% | 240.00 |
| 160212 - Other Administration/CPA | 165.00 | 141.66 | 116.5% | 2,685.00 | 1,700.00 | 157.9% | 1,700.00 |
| Total 6-02 - Church Administration | 530.59 | 467.48 | 113.5% | 6,885.04 | 5,610.00 | 122.7% | 5,610.00 |
| 6-03 - Fixed Expenses | | | | | | | |
| 160301 - Refuse Container & Pickup | 62.21 | 53.75 | 115.7% | 706.91 | 645.00 | 109.6% | 645.00 |
| 160302 - Telephone | 151.52 | 148.00 | 103.8% | 1,754.29 | 1,752.00 | 100.1% | 1,752.00 |
| 160303 - Electricity | 546.00 | 475.00 | 114.9% | 6,483.42 | 5,700.00 | 113.7% | 5,700.00 |
| 160304 - Natural Gas | 129.62 | 133.34 | 97.2% | 2,135.62 | 1,600.00 | 133.5% | 1,600.00 |
| 160305 - Water & Sewer | 420.00 | 37.50 | 1,120.0% | 420.00 | 450.00 | 93.3% | 450.00 |
| 160306 - Property & Casualty Insurance | 0.00 | 0.00 | 0.0% | 8,919.50 | 7,525.00 | 118.5% | 7,525.00 |
| 160308 - Reserve Fund | 200.00 | 200.00 | 100.0% | 2,400.00 | 2,400.00 | 100.0% | 2,400.00 |
| Total 6-03 - Fixed Expenses | 1,509.35 | 1,045.59 | 144.4% | 22,819.74 | 20,072.00 | 113.7% | 20,072.00 |
| 6-04 - Support | | | | | | | |
| 160401 - Pastor Salary | 6,980.88 | 5,041.66 | 138.5% | 60,500.96 | 60,500.00 | 100.0% | 60,500.00 |
| 160403 - Organist/Choir Dir Salary | 1,153.86 | 804.16 | 143.5% | 9,407.78 | 9,650.00 | 97.5% | 9,650.00 |
| 160406 - Supply Pastor/Organist | 0.00 | 58.34 | 0.0% | 1,007.65 | 700.00 | 144.0% | 700.00 |
| Total 6-04 - Support | 8,134.74 | 5,904.16 | 137.8% | 70,918.39 | 70,850.00 | 100.1% | 70,850.00 |
| 6-05 - Staff Benefits | | | | | | | |
| 160501 - Housing Allowance Pastor | 1,107.12 | 799.59 | 138.5% | 9,595.04 | 9,595.00 | 100.0% | 9,595.00 |
| 160503 - Pension - Pastor | 0.00 | 83.34 | 0.0% | 1,000.00 | 1,000.00 | 100.0% | 1,000.00 |
| 160506 - Educ/Other Benefits | 0.00 | 33.34 | 0.0% | 353.18 | 400.00 | 88.3% | 400.00 |
| 160512 - SS/Med - Organist/Choir | 88.27 | 66.66 | 132.4% | 719.69 | 800.00 | 90.0% | 800.00 |
| Total 6-05 - Staff Benefits | 1,195.39 | 982.93 | 121.6% | 11,687.91 | 11,795.00 | 98.9% | 11,795.00 |
| 6-09 - Learning Ministry | | | | | | | |
| 160901 - Materials & Curriculum | 0.00 | 8.34 | 0.0% | 207.58 | 100.00 | 207.6% | 100.00 |
| 160903 - Confirmation Ministry | 0.00 | 16.66 | 0.0% | 57.56 | 200.00 | 28.8% | 200.00 |
| Total 6-09 - Learning Ministry | 0.00 | 25.00 | 0.0% | 265.14 | 300.00 | 88.4% | 300.00 |
| 6-10 - Parish Life | | | | | | | |

St. Matthias Lutheran Church
Statement of Activity
 December 2023

| | Dec 23 | Budget | % of Budget | Jan - Dec 23 | YTD Budget | % of Budget | Annual Budget |
|---|-----------|----------|-------------|--------------|------------|-------------|---------------|
| 161001 • Fellowship Events | 0.00 | | | 186.37 | | | |
| 161005 • Subscriptions/Mutual Msty | 46.50 | 8.34 | 557.6% | 197.95 | 100.00 | 198.0% | 100.00 |
| Total 6-10 • Parish Life | 46.50 | 8.34 | 557.6% | 384.32 | 100.00 | 384.3% | 100.00 |
| 6-11 • Property | | | | | | | |
| 161101 • Maintenance & Repairs | 255.95 | 166.66 | 153.6% | 2,502.25 | 2,000.00 | 125.1% | 2,000.00 |
| 161102 • Custodial Supplies | 0.00 | 16.66 | 0.0% | 206.00 | 200.00 | 103.0% | 200.00 |
| 161103 • Pest Control | 180.00 | 230.00 | 78.3% | 970.00 | 920.00 | 105.4% | 920.00 |
| 161104 • Carpet Cleaning/Tile | 1,147.40 | 56.66 | 1,721.3% | 1,147.40 | 800.00 | 143.4% | 800.00 |
| 161105 • LC Lease Expense | 0.00 | 83.34 | 0.0% | 1,797.41 | 1,000.00 | 179.7% | 1,000.00 |
| 161106 • Lawn Maint | 178.75 | 245.84 | 72.7% | 1,787.50 | 2,950.00 | 60.6% | 2,950.00 |
| 161107 • Janitorial Contract | 200.00 | 216.66 | 92.3% | 2,400.00 | 2,800.00 | 92.3% | 2,600.00 |
| Total 6-11 • Property | 1,962.10 | 1,025.82 | 191.3% | 10,810.56 | 10,470.00 | 103.3% | 10,470.00 |
| 6-12 • Social Ministry | | | | | | | |
| 161203 • Quilting Group | 0.00 | 83.34 | 0.0% | 1,074.49 | 1,000.00 | 107.4% | 1,000.00 |
| Total 6-12 • Social Ministry | 0.00 | 83.34 | 0.0% | 1,074.49 | 1,000.00 | 107.4% | 1,000.00 |
| 6-13 • Stewardship | | | | | | | |
| 161301 • Giving Envelopes | 0.00 | 16.66 | 0.0% | 260.57 | 200.00 | 130.3% | 200.00 |
| Total 6-13 • Stewardship | 0.00 | 16.66 | 0.0% | 260.57 | 200.00 | 130.3% | 200.00 |
| 6-15 • Worship & Music | | | | | | | |
| 161501 • Altar Guild Supplies | 0.00 | 33.34 | 0.0% | 360.35 | 400.00 | 90.1% | 400.00 |
| 161504 • Organ & Piano Repair | 0.00 | 16.66 | 0.0% | 0.00 | 200.00 | 0.0% | 200.00 |
| 161506 • Other Worship Supplies | 0.00 | 12.50 | 0.0% | 325.45 | 150.00 | 217.0% | 150.00 |
| Total 6-15 • Worship & Music | 0.00 | 62.50 | 0.0% | 685.80 | 750.00 | 91.4% | 750.00 |
| 6-16 • Youth Ministry | | | | | | | |
| 161601 • Lutheran Church Youth | 0.00 | 12.50 | 0.0% | 0.00 | 150.00 | 0.0% | 150.00 |
| Total 6-16 • Youth Ministry | 0.00 | 12.50 | 0.0% | 0.00 | 150.00 | 0.0% | 150.00 |
| Total Expense | 13,503.67 | 9,759.32 | 138.4% | 127,144.96 | 122,797.00 | 103.5% | 122,797.00 |
| Net Ordinary Income | -2,432.42 | 565.68 | -430.0% | -306.66 | 1,103.00 | -27.8% | 1,103.00 |
| Net Income | -2,432.42 | 565.68 | -430.0% | -306.66 | 1,103.00 | -27.8% | 1,103.00 |

St. Matthias Lutheran Church
Balance Sheet
As of December 31, 2023

| | Dec 31, 23 |
|--|------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1060 · First Community Bank | 2,498.36 ✓ |
| Total Checking/Savings | 2,498.36 |
| Total Current Assets | 2,498.36 |
| TOTAL ASSETS | 2,498.36 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 3200 · Deferred Income | |
| 3201 · Deferred Income - 2023-2024 Reg | 1,927.96 |
| Total 3200 · Deferred Income | 1,927.96 |
| Total Other Current Liabilities | 1,927.96 |
| Total Current Liabilities | 1,927.96 |
| Total Liabilities | 1,927.96 |
| Equity | 570.40 |
| TOTAL LIABILITIES & EQUITY | 2,498.36 |

24-25
budget

64 enrolled

St. Matthias Lutheran Church
2023-2024 Preschool Budget vs. Actual

December 2023

| | Dec 23 | Budget | \$ Over Budget | % of Budget |
|--|------------------|------------------|-------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4200 - PALS REVENUE | | | | |
| 4210 - Tuition & Fun Friday | 11,357.99 | 13,887.50 | (2,529.51) | 81.8% |
| 4218 - Registrations | 150.00 | 0.00 | 150.00 | 100.0% |
| 4220 - Fund-raising | 45.00 | | | |
| Total 4200 PALS REVENUE | 11,552.99 | 13,887.50 | (2,334.51) | 83.2% |
| Total Income | 11,552.99 | 13,887.50 | (2,334.51) | 83.2% |
| Expense | | | | |
| 5500 - PRESCHOOL/MMO OPERATIONS | | | | |
| 5510 - Preschool Payroll | | | | |
| 5511 - Preschool Director | 1,600.00 | 1,200.00 | 500.00 | 150.0% |
| 5512 - Preschool Teachers | 8,148.00 | 7,525.00 | (1,376.00) | 81.7% |
| 5513 - Preschool Aides | 0.00 | 1,075.00 | (1,075.00) | 0.0% |
| 5514 - Substitutes & Summer Help | 1,594.25 | 300.00 | 1,294.25 | 531.4% |
| 5516 - Janitorial Wages | 350.00 | 350.00 | 0.00 | 100.0% |
| 5520 - Payroll Taxes | 634.84 | 637.00 | (2.16) | 99.7% |
| Total 5510 Preschool Payroll | 10,528.09 | 11,087.00 | (558.91) | 95.0% |
| 5530 - Supplies | | | | |
| 5531 - Classroom Supplies | 268.37 | 300.00 | (31.63) | 89.5% |
| 5531b - Registration Materials | 174.52 | 0.00 | 174.52 | 100.0% |
| 5531c - Plus Inc | 0.00 | 80.00 | (80.00) | 0.0% |
| 5532 - Office Supplies | (187.47) | 100.00 | (287.47) | (187.5%) |
| 5533 - Cleaning Supplies | 260.38 | 75.00 | 185.38 | 347.2% |
| Total 5530 - Supplies | 515.80 | 555.00 | (39.20) | 92.9% |
| 5537 - School Activities | | | | |
| 5537a - Snacks | 0.00 | 200.00 | (200.00) | 0.0% |
| 5538b - Mothers Day/Fathers Day | 32.10 | | | |
| 5539 - Teacher Meetings & Meals | 0.00 | 25.00 | (25.00) | 0.0% |
| 5539c - Events | 0.00 | 200.00 | (200.00) | 0.0% |
| 5539f - Teacher Appreciation | 0.00 | 800.00 | (800.00) | 0.0% |
| 5539j - Open House | 164.90 | | | |
| Total 5537 - School Activities | 227.00 | 1,225.00 | (998.00) | 18.5% |
| 5540 - Use of Facilities | | | | |
| 5544 - Utility Fee | | | | |
| 5544a - Electric | 473.00 | 290.00 | 183.00 | 163.1% |
| 5544b - Natural Gas | 95.74 | 149.00 | (53.26) | 64.3% |
| Total 5544 - Utility Fee | 568.74 | 439.00 | 129.74 | 128.6% |
| 5544d - Gilliam Landscaping Expense | 0.00 | 155.00 | (155.00) | 0.0% |
| 5544f - Brightwheel | 50.00 | 50.00 | 0.00 | 100.0% |
| 5544h - C & C Trash | 0.00 | 117.00 | (117.00) | 0.0% |
| 5544i - Accounting Fees | 0.00 | 100.00 | (100.00) | 0.0% |
| Total 5540 - Use of Facilities | 618.74 | 861.00 | (242.26) | 71.9% |
| 5570 - Property Maint/Repair | | | | |
| 5572 - Repairs & Maintenance Others | 0.00 | 100.00 | (100.00) | 0.0% |
| Total 5570 - Property Maint/Repair | 0.00 | 100.00 | (100.00) | 0.0% |
| 5580 - Advertising | 0.00 | 50.00 | (50.00) | 0.0% |
| Total 5500 - PRESCHOOL/MMO OPERATIONS | 11,889.63 | 13,878.00 | (1,988.37) | 85.7% |
| 5549 - Background Checks | 0.00 | 80.00 | (80.00) | 0.0% |
| Total Expense | 11,889.63 | 13,958.00 | (2,068.37) | 85.2% |
| Net Ordinary Income | (336.64) | (70.50) | (266.14) | 477.5% |
| Net Income | (336.64) | (70.50) | (266.14) | 477.5% |

St. Matthias Lutheran Church
2023-2024 Preschool Budget vs. Actual
June through December 2023

| | Jun - Dec 23 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------|--------------|-----------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4200 - PALS REVENUE | | | | |
| 4210 - Tuition & Fun Friday | 67,445.80 | 69,437.50 | (1,991.70) | 97.1% |
| 4216 - Summer Camp | 23,877.52 | 18,876.00 | 5,002.52 | 126.5% |
| 4218 - Registrations | 1,191.60 | 5,500.00 | (4,308.40) | 21.7% |
| 4220 - Fund-raising | | | | |
| 4220a - Fundraising | 1,187.27 | | | |
| 4220 - Fund-raising - Other | 45.00 | | | |
| Total 4220 - Fund-raising | 1,212.27 | | | |
| Total 4200 - PALS REVENUE | 93,727.19 | 93,812.50 | (85.31) | 99.9% |
| Total Income | 93,727.19 | 93,812.50 | (85.31) | 99.9% |
| Expense | | | | |
| 5500 - PRESCHOOL/MMO OPERATIONS | | | | |
| 5510 - Preschool Payroll | | | | |
| 5511 - Preschool Director | 9,600.00 | 8,400.00 | 1,200.00 | 114.3% |
| 5512 - Preschool Teachers | 47,824.75 | 43,845.00 | 4,179.75 | 109.8% |
| 5513 - Preschool Aides | 1,075.00 | 5,375.00 | (4,300.00) | 20.0% |
| 5514 - Substitutes & Summer Help | 9,703.25 | 1,500.00 | 8,203.25 | 646.8% |
| 5515 - Music Classroom Teacher | 50.00 | 0.00 | 50.00 | 100.0% |
| 5516 - Janitorial Wages | 2,100.00 | 2,450.00 | (350.00) | 85.7% |
| 5520 - Payroll Taxes | 4,553.82 | 3,732.30 | 821.32 | 122.0% |
| Total 5510 - Preschool Payroll | 74,906.82 | 65,102.30 | 9,804.32 | 115.1% |
| 5530 - Supplies | | | | |
| 5531 - Classroom Supplies | 3,551.52 | 2,100.00 | 1,451.52 | 169.1% |
| 5531b - Registration Materials | 174.52 | 1,000.00 | (825.48) | 17.5% |
| 5531c - Plus Inc | 276.20 | 560.00 | (283.80) | 49.3% |
| 5531e - Summer Camp Supplies | 1,298.23 | 800.00 | 498.23 | 218.4% |
| 5532 - Office Supplies | 833.49 | 700.00 | (133.49) | 90.5% |
| 5533 - Cleaning Supplies | 1,652.24 | 525.00 | 1,127.24 | 314.7% |
| 5538 - Start-Up Materials | 350.00 | 1,000.00 | (650.00) | 35.0% |
| Total 5530 - Supplies | 7,936.20 | 6,485.00 | 1,451.20 | 122.4% |
| 5537 - School Activities | | | | |
| 5537a - Snacks | 590.83 | 1,400.00 | (809.17) | 42.2% |
| 5538b - Mothers Day/Fathers Day | 32.10 | | | |
| 5539 - Teacher Meetings & Meals | 0.00 | 175.00 | (175.00) | 0.0% |
| 5539b - Teacher Orientation | 450.00 | 500.00 | (50.00) | 90.0% |
| 5539c - Events | 874.21 | 950.00 | (75.79) | 71.0% |
| 5539f - Teacher Appreciation | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 5539j - Open House | 425.76 | | | |
| Total 5537 - School Activities | 2,172.90 | 4,025.00 | (1,852.10) | 54.0% |
| 5540 - Use of Facilities | | | | |
| 5544 - Utility Fee | | | | |
| 5544a - Electric | 4,138.88 | 2,030.00 | 2,108.88 | 203.9% |
| 5544b - Natural Gas | 857.85 | 1,043.00 | (185.15) | 82.2% |
| Total 5544 - Utility Fee | 4,997.83 | 3,073.00 | 1,924.83 | 162.8% |
| 5544c - Well Fargo Expense | 441.32 | 440.00 | 1.32 | 100.3% |
| 5544d - Gilliam Landscaping Expense | 817.00 | 1,085.00 | (268.00) | 56.9% |
| 5544e - Carolina Fire Monitoring | 342.00 | 342.00 | 0.00 | 100.0% |
| 5544f - Brightwheel | 436.58 | 350.00 | 86.58 | 124.7% |
| 5544g - Brotherhood Mutual | 0.00 | 200.00 | (200.00) | 0.0% |
| 5544h - C & C Trash | 228.00 | 351.00 | (123.00) | 65.0% |
| 5544i - Accounting Fees | 700.38 | 700.00 | 0.38 | 100.1% |
| Total 5540 - Use of Facilities | 7,763.11 | 8,541.00 | (777.89) | 91.0% |
| 5545 - Regulations/Certifications | 423.75 | 780.00 | (356.25) | 54.3% |
| 5550 - Insurance | 200.00 | | | |
| 5570 - Property Maint/Repair | | | | |
| 5572 - Repairs & Maintenance Others | 925.11 | 700.00 | 225.11 | 132.2% |
| Total 5570 - Property Maint/Repair | 925.11 | 700.00 | 225.11 | 132.2% |
| 5576 - Fund-Raising Expense | | | | |
| 5577h - Fundraising Summer | 591.63 | | | |
| Total 5576 - Fund-Raising Expense | 591.63 | | | |

St. Matthias Lutheran Church
2023-2024 Preschool Budget vs. Actual

June through December 2023

| | Jun - Dec 23 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------|--------------|-----------|----------------|-------------|
| 5590 · Advertising | 50.23 | 350.00 | (299.77) | 14.4% |
| Total 5500 · PRESCHOOL/MMO OPERA... | 94,999.55 | 83,983.30 | 10,996.25 | 113.1% |
| 5548 · Staff Meetings | 88.28 | 0.00 | 88.28 | 100.0% |
| 5549 · Background Checks | 143.85 | 720.00 | (576.15) | 20.0% |
| Total Expense | 95,201.68 | 84,703.30 | 10,498.38 | 112.4% |
| Net Ordinary Income | (1,474.49) | 9,109.20 | (10,583.69) | (16.2)% |
| Net Income | (1,474.49) | 9,109.20 | (10,583.69) | (16.2)% |