



2024 Annual Financial Reports

Updated, 1/23/2025

St. John United Church of Christ

Statement of Financial Position

As of December 31, 2024

	TOTAL	
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PY)
ASSETS		
Current Assets		
Bank Accounts		
11000 Business Checking	0.00	0.00
11100 General Fund	-54,528.69	-8,984.73
11200 Janshen Fund	14,860.13	7,305.13
11300 Building & Grounds Fund	12,905.49	11,760.12
11400 Youth Fund	744.46	744.46
11500 Pre-paid Pledge Fund	10,492.00	14,183.39
11600 Temp - Reserve Funds	53,757.35	
Total 11000 Business Checking	38,230.74	25,008.37
13000 Memorial/Reserve Money Market	0.00	0.00
13100 Memorial Fund	0.00	0.00
13110 Congregational Support Fund	5,131.25	5,498.25
13120 Worship and Arts Fund	4,024.02	3,624.02
13130 Scholarship Fund	0.00	0.00
13140 Library Fund	695.05	695.05
13150 Undesignated Gifts Fund	14,737.84	10,831.08
13160 Designated Projects	2,663.03	3,274.85
Total 13100 Memorial Fund	27,251.19	23,923.25
13200 Reserve Fund	0.00	0.00
13210 Reserve Fund Undesignated	-26,135.65	-45,485.54
13220 Solar Project Fund	20.00	2,368.44
13230 Sanctuary Renovation Fund	453.19	100,000.00
13240 Property Reserve Fund	25,536.72	84,076.32
Total 13200 Reserve Fund	-125.74	140,959.22
Total 13000 Memorial/Reserve Money Market	27,125.45	164,882.47
14000 Residence Fund Checking	1,597.06	2,563.93
19000 Payroll Protection Checking	0.00	0.00
Total Bank Accounts	\$66,953.25	\$192,454.77
Accounts Receivable		
11001 Pledges Receivable	1,000.00	
Total Accounts Receivable	\$1,000.00	\$0.00
Total Current Assets	\$67,953.25	\$192,454.77
TOTAL ASSETS	\$67,953.25	\$192,454.77

	TOTAL	
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PY)
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
13900 Chase VISA CC	-172.62	-172.62
13910 Chase VISA - Fairman	520.70	2,590.23
13920 Chase VISA - Kirk	0.00	576.26
13940 Chase VISA-Wessel	1,389.43	958.33
13950 Chase VISA-Diddens	168.00	552.00
Total 13900 Chase VISA CC	1,905.51	4,504.20
Total Credit Cards	\$1,905.51	\$4,504.20
Other Current Liabilities		
21000 Pre-paid Pledges	10,492.00	16,376.74
22000 Loan from Reserve	0.00	35,000.00
24000 Payroll Liabilities	1,767.21	1,616.50
Total Other Current Liabilities	\$12,259.21	\$52,993.24
Total Current Liabilities	\$14,164.72	\$57,497.44
Long-Term Liabilities		
26000 Blackhawk Bank/Solar Project	0.00	6,450.74
Total Long-Term Liabilities	\$0.00	\$6,450.74
Total Liabilities	\$14,164.72	\$63,948.18
Equity		
30000 Opening Balance Equity	-291,490.00	-291,490.00
31000 Unrestricted Net Assets	419,543.40	375,476.52
Net Revenue	-74,264.87	44,520.07
Total Equity	\$53,788.53	\$128,506.59
TOTAL LIABILITIES AND EQUITY	\$67,953.25	\$192,454.77

St. John United Church of Christ

Budget vs. Actuals: FY24_P&L - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
41000 General Fund Income				
41100 Pledged Contributions	227,361.57	335,830.00	-108,468.43	67.70 %
41200 Cash Offerings	1,250.00	2,000.00	-750.00	62.50 %
41300 Church School Offering	47.00		47.00	
41400 Special Offerings	8,961.30	3,200.00	5,761.30	280.04 %
41500 Fund Raising Income	16,083.00	55,000.00	-38,917.00	29.24 %
41600 Facilities Usage	42,992.04	45,000.00	-2,007.96	95.54 %
41900 Miscellaneous Income	1,652.46	1,000.00	652.46	165.25 %
Total 41000 General Fund Income	298,347.37	442,030.00	-143,682.63	67.49 %
41700 Goodwill from Endowment	24,098.00	24,000.00	98.00	100.41 %
43000 Janshen Trust Budget Support	36,000.00	36,000.00	0.00	100.00 %
Total Revenue	\$358,445.37	\$502,030.00	\$ -143,584.63	71.40 %
GROSS PROFIT	\$358,445.37	\$502,030.00	\$ -143,584.63	71.40 %
Expenditures				
51000 Personnel	0.00		0.00	
51100 Cash Compensation				
51110 Senior Pastor Compensation				
51111 Senior Pastor Salary	52,092.38	52,544.00	-451.62	99.14 %
51112 Senior Pastor Housing Allowance	39,999.96	40,000.00	-0.04	100.00 %
Total 51110 Senior Pastor Compensation	92,092.34	92,544.00	-451.66	99.51 %
51115 Ministry Team Compensation				
51118 Associate Pastor Salary	28,741.08	34,896.00	-6,154.92	82.36 %
51119 Associate Pastor Housing	14,642.33	17,720.00	-3,077.67	82.63 %
51120 Sabbatical Pastor	1,750.00	15,000.00	-13,250.00	11.67 %
51121 Sabbatical Pastor Housing Allowance	4,500.00		4,500.00	
51122 Designated Pastor	1,500.00		1,500.00	
51123 Designated Pastor Housing Allowance	4,500.00		4,500.00	
Total 51115 Ministry Team Compensation	55,633.41	67,616.00	-11,982.59	82.28 %
51130 Administrative Staff Team				
51132 Bookkeeper	6,140.00	3,900.00	2,240.00	157.44 %
51136 Creative Media Specialist	11,677.00	20,800.00	-9,123.00	56.14 %
51137 Digital Media Assistant	3,000.50	3,900.00	-899.50	76.94 %
51140 Dir. of Church Life/Membership	25,451.14	25,512.00	-60.86	99.76 %
51150 Choir Director	8,450.00	7,800.00	650.00	108.33 %
51160 Church Musician	8,450.00	7,800.00	650.00	108.33 %
Total 51130 Administrative Staff Team	63,168.64	69,712.00	-6,543.36	90.61 %
51180 Helix Staff	3,686.50	6,400.00	-2,713.50	57.60 %
Total 51100 Cash Compensation	214,580.89	236,272.00	-21,691.11	90.82 %
51200 Mileage/Prof. Exp/Cont. Educ.				
51210 Senior Pastor	7,143.40	5,000.00	2,143.40	142.87 %
51215 Associate Pastor	662.70	2,000.00	-1,337.30	33.14 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
51230 Staff Mileage Reimbursement	288.65	250.00	38.65	115.46 %
Total 51200 Mileage/Prof. Exp/Cont. Educ.	8,094.75	7,250.00	844.75	111.65 %
51300 Pension Plan/Annuities				
51310 Senior Pastor Pension Plan	11,194.08	13,947.00	-2,752.92	80.26 %
51315 Associate Pastor Pension Plan	4,317.20	7,930.00	-3,612.80	54.44 %
Total 51300 Pension Plan/Annuities	15,511.28	21,877.00	-6,365.72	70.90 %
51400 Insurances				
51410 Health/Dental/Vision-SP	35,999.15	35,545.00	454.15	101.28 %
51415 Health/Dental/Vision-AP	6,635.28	9,605.00	-2,969.72	69.08 %
51420 Life/Death/Disability-SP	1,199.39	1,494.00	-294.61	80.28 %
51425 Life/Death/Disability-AP	462.56	850.00	-387.44	54.42 %
Total 51400 Insurances	44,296.38	47,494.00	-3,197.62	93.27 %
51500 Payroll Taxes/Payroll Services				
51510 Social Security Offset-SP	7,045.06	7,080.00	-34.94	99.51 %
51515 Social Security Offset-AP	3,318.80	4,025.00	-706.20	82.45 %
51520 Employer's FICA Medicare	4,655.01	6,970.00	-2,314.99	66.79 %
Total 51500 Payroll Taxes/Payroll Services	15,018.87	18,075.00	-3,056.13	83.09 %
Total 51000 Personnel	297,502.17	330,968.00	-33,465.83	89.89 %
52000 Church Council				
52100 Council General Expenses	1,703.59	1,000.00	703.59	170.36 %
52110 Sabbatical Expenses	5,000.00	5,000.00	0.00	100.00 %
Total 52000 Church Council	6,703.59	6,000.00	703.59	111.73 %
53000 Worship & Education				
53100 Education Ministry Team				
53110 General Expenses	7.99	500.00	-492.01	1.60 %
53120 Curriculum/Bibles	1,171.30	1,000.00	171.30	117.13 %
53130 Confirmation	567.23		567.23	
53140 Safe Church	363.25	250.00	113.25	145.30 %
53150 Church Camp Scholarships	400.00		400.00	
53170 Youth Programs	1,167.97	3,000.00	-1,832.03	38.93 %
Total 53100 Education Ministry Team	3,677.74	4,750.00	-1,072.26	77.43 %
53200 Worship Ministry Team				
53210 General Expenses	549.23	750.00	-200.77	73.23 %
53220 Sacrament Supplies	340.63	200.00	140.63	170.32 %
53240 Guest Musicians	3,760.00	4,050.00	-290.00	92.84 %
53250 Music Expenses	327.53	300.00	27.53	109.18 %
53260 Copyright License	1,638.00	1,500.00	138.00	109.20 %
53270 Instrument Maintenance	250.00	250.00	0.00	100.00 %
53280 Media Supplies	841.13	400.00	441.13	210.28 %
Total 53200 Worship Ministry Team	7,706.52	7,450.00	256.52	103.44 %
Total 53000 Worship & Education	11,384.26	12,200.00	-815.74	93.31 %
54000 Care & Community				
54100 Fellowship Team				
54110 General Expenses	62.67	300.00	-237.33	20.89 %
54120 Fundraiser Support	5,520.05		5,520.05	
54130 Fellowship Events & Dinners	2,379.92		2,379.92	
54140 Weekly Fellowship/Coffee Hour	497.19		497.19	
54200 Visitation Team	88.13	300.00	-211.87	29.38 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 54100 Fellowship Team	8,547.96	600.00	7,947.96	1,424.66 %
54300 Hospitality and Membership Team				
54310 Advertising	2,207.68	6,000.00	-3,792.32	36.79 %
Total 54300 Hospitality and Membership Team	2,207.68	6,000.00	-3,792.32	36.79 %
Total 54000 Care & Community	10,755.64	6,600.00	4,155.64	162.96 %
55000 Mission & Outreach				
55100 Denominational Mission Support				
55110 Our Church's Wider Mission	10,333.36	15,500.00	-5,166.64	66.67 %
Total 55100 Denominational Mission Support	10,333.36	15,500.00	-5,166.64	66.67 %
55300 Mission Impact Grants		10,000.00	-10,000.00	
55320 Discretionary Missions	2,777.16	4,200.00	-1,422.84	66.12 %
Total 55300 Mission Impact Grants	2,777.16	14,200.00	-11,422.84	19.56 %
55500 Gender & Sexuality Justice				
55510 LGBT Advocacy Missions	1,035.82	1,000.00	35.82	103.58 %
Total 55500 Gender & Sexuality Justice	1,035.82	1,000.00	35.82	103.58 %
55550 Racial Justice Team	574.08	1,000.00	-425.92	57.41 %
55600 Environmental Justice Team	239.72		239.72	
55700 Wider Church Events				
55710 Association/Conference Meetings	332.26		332.26	
Total 55700 Wider Church Events	332.26		332.26	
Total 55000 Mission & Outreach	15,292.40	31,700.00	-16,407.60	48.24 %
56000 Administration & Resources				
56100 Office Management				
56110 Comp. Hardware, Software, Maint	6,713.56	4,000.00	2,713.56	167.84 %
56121 Copier Lease	6,868.06	1,695.00	5,173.06	405.20 %
56122 Copier Supplies/Maintenance	482.77	5,160.00	-4,677.23	9.36 %
56130 Web Site/Elect. Communication	944.35	750.00	194.35	125.91 %
56140 Office Supplies	2,505.30	2,500.00	5.30	100.21 %
56150 Postage/Bulk Mailing	2,339.33	2,000.00	339.33	116.97 %
Total 56100 Office Management	19,853.37	16,105.00	3,748.37	123.27 %
56200 Building Team				
56210 General Expenses	4,083.92	3,500.00	583.92	116.68 %
56211 Utilities - Electric	5,761.11	5,000.00	761.11	115.22 %
56212 Utilities - Gas	10,558.55	13,000.00	-2,441.45	81.22 %
56213 Utilities - Water	1,850.67	1,200.00	650.67	154.22 %
56214 Utilities - Telecommunications	7,811.11	7,560.00	251.11	103.32 %
56215 Waste Removal	2,662.82	2,500.00	162.82	106.51 %
56217 Custodial/Restroom Supplies	1,870.11	750.00	1,120.11	249.35 %
56218 Kitchen Supplies	395.03	200.00	195.03	197.52 %
56219 Insurance - Property/Liability	28,040.39	28,586.00	-545.61	98.09 %
56220 Insurance - Workers Comp	2,021.00	1,852.00	169.00	109.13 %
56221 Building Maintenance	3,575.10	2,000.00	1,575.10	178.76 %
56222 Landscaping Supplies	8.26	600.00	-591.74	1.38 %
56223 Boiler Maint. Contract	3,958.00	3,958.00	0.00	100.00 %
56224 Fire Suppression System	1,952.77	1,600.00	352.77	122.05 %
56225 Snow Removal Services	3,091.60	3,000.00	91.60	103.05 %
56226 Custodial Services Contract	17,160.00	17,160.00	0.00	100.00 %
56227 Lawncare Services	7,149.40	7,000.00	149.40	102.13 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 56200 Building Team	101,949.84	99,466.00	2,483.84	102.50 %
56400 Finance Team				
56410 General Expense	39.99	200.00	-160.01	20.00 %
56420 Annual Giving Campaign	41.15	250.00	-208.85	16.46 %
56430 Offering Envelopes	217.16	500.00	-282.84	43.43 %
56440 Online Transaction Fees	420.46	1,000.00	-579.54	42.05 %
56450 Capital Payment	5,000.00	5,000.00	0.00	100.00 %
Total 56400 Finance Team	5,718.76	6,950.00	-1,231.24	82.28 %
Total 56000 Administration & Resources	127,521.97	122,521.00	5,000.97	104.08 %
Total Expenditures	\$469,160.03	\$509,989.00	\$ -40,828.97	91.99 %
NET OPERATING REVENUE	\$ -110,714.66	\$ -7,959.00	\$ -102,755.66	1,391.06 %
Other Revenue				
61000 Non-Budgeted Income				
61100 UCC Special Offerings				
61110 Neighbors in Need	95.00		95.00	
61120 One Great Hour of Sharing	437.45		437.45	
61130 Strengthen the Church	300.00		300.00	
61140 Christmas Fund	826.00		826.00	
Total 61100 UCC Special Offerings	1,658.45		1,658.45	
61200 Directed Mission Contributions				
61210 General Mission	7,533.92		7,533.92	
61230 Disaster Relief/Spec Collection	100.00		100.00	
61240 Birthday Bank	340.00		340.00	
61250 Recurring Directed Mission	2,160.00		2,160.00	
Total 61200 Directed Mission Contributions	10,133.92		10,133.92	
61300 Funerals	940.00		940.00	
61400 General Pass-Through Income	1,528.00		1,528.00	
61500 Sanctuary Flowers	485.00		485.00	
Total 61000 Non-Budgeted Income	14,745.37		14,745.37	
62000 Building Fund Income	12,010.88		12,010.88	
63000 Janshen Fund Income	43,555.00		43,555.00	
64000 Memorial Fund Income	5,759.95		5,759.95	
65000 Reserve Fund Income	247,797.02		247,797.02	
66000 Residence Fund Income	10,204.51		10,204.51	
Total Other Revenue	\$334,072.73	\$0.00	\$334,072.73	0.00%
Other Expenditures				
71000 Non-Budgeted Expenses				
71100 UCC Special Offerings				
71110 Neighbors in Need	95.00		95.00	
71120 One Great Hour of Sharing	437.45		437.45	
71130 Strengthen the Church	300.00		300.00	
71140 Christmas Fund	826.00		826.00	
Total 71100 UCC Special Offerings	1,658.45		1,658.45	
71200 Directed Mission Expenditures				
71210 General Mission	3,341.48		3,341.48	
71230 Disaster Relief/Spec Collection	100.00		100.00	
71250 Recurring Directed Mission	2,760.00		2,760.00	
Total 71200 Directed Mission Expenditures	6,201.48		6,201.48	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
71400 General Pass-Through Expense	1,695.00		1,695.00	
71500 Sanctuary Flowers	303.84		303.84	
Total 71000 Non-Budgeted Expenses	9,858.77		9,858.77	
72000 Building Fund Expense	10,865.51		10,865.51	
73000 Janshen Fund Expense	36,000.00		36,000.00	
74000 Memorial Fund Expenses	1,257.02		1,257.02	
75000 Reserve Fund Expenses	228,316.26		228,316.26	
76000 Residence Fund Expenses	11,325.38		11,325.38	
Total Other Expenditures	\$297,622.94	\$0.00	\$297,622.94	0.00%
NET OTHER REVENUE	\$36,449.79	\$0.00	\$36,449.79	0.00%
NET REVENUE	\$ -74,264.87	\$ -7,959.00	\$ -66,305.87	933.09 %

St. John UCC Budget 2024

Approved to Congregational Meeting
by Church Council, 1/16/24

		Budget 2024	Budget 2025	Difference	
Income					
Ordinary Income					
41100	Pledged & Identified Contributions	\$335,830	\$325,000	(\$10,830)	
41200	Cash Offering	\$2,000	\$2,000	\$0	
41300	Church School Offering	\$0	\$0	\$0	Removed from Budget
41400	Special Offerings	\$3,200	\$3,200	\$0	Historic Level of Giving
41500	Fund Raising Income	\$55,000	\$20,000	(\$35,000)	2024 actual: \$17,000
41600	Facilities Usage	\$45,000	\$48,000	\$3,000	CareerTEC 5-year Lease (2 of 5); SACC, etc
41800	Grants and Reimbursements			\$0	
41900	Misc. Income	\$1,000	\$1,000	\$0	
Special Income				\$0	
41700	Goodwill from Endowment	\$24,000	\$24,000	\$0	Adjusted from Endowment Report
42000	Building Fund Budget Support	\$0	\$0	\$0	Non-budgeted, authorized by Property Team as needed
43000	Janshen Trust Budget Support	\$36,000	\$36,000	\$0	Adjusted based on Endowment Report
Total Income		\$502,030	\$459,200	(\$42,830)	
Percentage from 41100		67%	71%		
Expenses					
Personnel					
Cash Compensation		\$236,271	\$200,203	(\$36,068)	
51128	Visitation Pastor		\$26,000	\$26,000	10 hours/wk, \$50/hour, Contractor
	Mileage/Prof. Exp/Cont. Educ.	\$7,250	\$6,250	(\$1,000)	
	Pension Plan/Annuities	\$21,877	\$14,324	(\$7,553)	
	Insurances	\$47,494	\$39,495	(\$8,000)	
	Payroll Taxes/Payroll Services	\$18,075	\$13,327	(\$4,748)	
	Total Personnel	\$330,967	\$273,598	(\$57,369)	
Church Council		\$6,000	\$3,000	(\$3,000)	
52110	Sabbatical Support Fund	\$5,000	\$2,000	(\$3,000)	Placeholder amount for set-aside
	Total Council	\$6,000	\$3,000	(\$3,000)	
Worship & Education					
	Education Ministry Team	\$4,750	\$4,750	\$0	
	Worship Ministry Team	\$7,450	\$8,700	\$1,250	
	Total Worship & Education	\$12,200	\$13,450	\$1,250	
Care & Community					
	Fellowship Team	\$600	\$600	\$0	
	Hospitality & Membership Team	\$6,000	\$6,000	\$0	
	Total Care & Community	\$6,600	\$6,600	\$0	
Mission & Outreach					
	Core Missions	\$25,500	\$20,000	(\$5,500)	Two below total 10% of 2024 actual P/I Income
55110	Our Church's Wider Mission	\$15,500	\$10,000	(\$5,500)	*
55300	Mission Impact Grants	\$10,000	\$10,000	\$0	*
	Local Missions	\$6,200	\$6,200	\$0	
	Wider Church Events	\$0	\$3,000	\$3,000	
55710	Association/Conference Meetings	\$0	\$3,000	\$3,000	Resuming In-Person Meetings, General Synod
	Total Mission & Outreach	\$31,700	\$29,200	(\$2,500)	
Administration & Resources					
	Office Management	\$16,104	\$17,283	\$1,178	
	Building Team	\$99,466	\$111,256	\$11,790	
56211	Utilities - Electric	\$5,000	\$5,000	\$0	Based on Q4-2023 to Q3-2024, Impact of Solar Project
56212	Utilities - Gas	\$13,000	\$11,000	(\$2,000)	Based on Q4-2023 to Q3-2024
56226	Custodial Services Contract	\$17,160	\$23,140	\$5,980	Added third day of service
	Finance Team			\$0	
56450	Capital Payment	\$5,000	\$5,000	\$0	
	Total Administration & Resources	\$122,520	\$135,489	\$12,968	
Total Expenses		\$509,987	\$461,336	(\$48,651)	
Total General Income		\$502,030	\$459,200	(\$42,830)	
Total General Expenses		\$509,987	\$461,336	(\$48,651)	