

# St. Spyridon Cathedral Fiscal Budget 2001

**Draft  
10/24/2000**

## Ledger Operational Receipts

Receipts	G/L Account	Receipts					
		Actuals for 98-99	98-99 Annual Budget	YTD Actuals for 9/30/2000	2000 Annual Budget	2001 Proposed Budget	(Under) / Over Budget
<b>Cathedral Related - Office</b>							
Stewardship	4101	\$ 176,023	\$ 185,000	\$ 131,777	\$ 185,000	\$ 200,000	\$ 15,000
Wedding Receipts	4108	\$ 4,000	\$ 4,800	\$ 4,534	\$ 4,800	\$ 5,400	\$ 600
Baptism Receipts	4109	\$ 5,250	\$ 6,500	\$ 4,700	\$ 6,000	\$ 6,500	\$ 500
<b>Cathedral Related - Office Subtotal</b>		\$ 185,273	\$ 196,300	\$ 141,011	\$ 195,800	\$ 211,900	\$ 16,100
<b>Cathedral Related - Sundays</b>							
Candles	4102	\$ 57,717	\$ 61,000	\$ 51,141	\$ 62,000	\$ <del>62,000</del> <sup>64,000</sup>	\$ -
Flowers	4103	\$ 4,251	\$ 3,000	\$ 1,638	\$ 3,000	\$ 2,100	\$ (900)
Church Collections	4105	\$ 27,777	\$ 29,000	\$ 24,261	\$ 30,000	\$ <del>30,000</del> <sup>31,000</sup>	\$ -
Christmas Offerings	4106	\$ 4,169	\$ 3,000	\$ 315	\$ 4,000	\$ <del>4,000</del> <sup>4,000</sup>	\$ (700)
Easter Offerings	4104	\$ 5,878	\$ 5,000	\$ 6,830	\$ 5,500	\$ 7,000	\$ 1,500
Other Donations	4199	\$ 8,131	\$ 9,000	\$ 8,398	\$ 10,000	\$ 11,000	\$ 1,000
<b>Cathedral Related - Sundays Subtotal</b>		\$ 107,923	\$ 110,000	\$ 92,583	\$ 114,500	\$ <del>115,400</del> <sup>119,100</sup>	\$ <del>900</del> <sup>4,600</sup>
<b>Religious Education Committee Receipts</b>							
Books	4403	\$ 9,825	\$ 2,000	\$ 3,812	\$ 10,000	\$ 5,500	\$ (4,500)
Sunday School Church Collection	4301	\$ 2,081	\$ 2,000	\$ 1,232	\$ 2,200	\$ 2,000	\$ (200)
<b>Religious Education Committee Receipts - Subtotal</b>		\$ 11,906	\$ 4,000	\$ 5,044	\$ 12,200	\$ 7,500	\$ (4,700)
<b>Special Events - Receipts</b>							
Special Events	4405	\$ 21,206	\$ 14,000	\$ 2,885	\$ 9,000	\$ 18,500	\$ 9,500
Annual Golf Tournament	4405A	\$ 24,992	\$ -	\$ 27,076	\$ 28,000	\$ 25,000	\$ (3,000)
<b>Special Events Receipts - Subtotal</b>		\$ 46,198	\$ 14,000	\$ 29,961	\$ 37,000	\$ 43,500	\$ 6,500
<b>Office Receipts</b>							
Coffee Hour	4406	\$ 2,905	\$ 3,000	\$ 1,326	\$ 3,300	\$ 3,000	\$ (300)
Office	4408	\$ 1,033	\$ -	\$ 1,329	\$ 500	\$ 1,000	\$ 500
Interest Income	4401	\$ 232	\$ 400	\$ -	\$ 200	\$ -	\$ (200)
Advertisements in Bulletin	4411	\$ 3,225	\$ 4,800	\$ 3,200	\$ 6,000	\$ <del>5,000</del> <sup>5,000</sup>	\$ (2,500)
Misc. Receipts (Church)	4499	\$ 793	\$ 2,000	\$ 200	\$ 1,000	\$ 500	\$ (500)
Worc. Public School Receipts	4404	\$ 6,190	\$ 5,000	\$ 4,150	\$ 5,000	\$ 6,000	\$ 1,000
<b>Office Receipts - Subtotal</b>		\$ 14,378	\$ 15,200	\$ 10,205	\$ 16,000	\$ 14,000	\$ (2,000)
<b>Greek School Receipts</b>							
Greek School Registration	4201	\$ 14,347	\$ 15,000	\$ 10,030	\$ 15,000	\$ 11,000	\$ (4,000)
<b>Greek School Receipts - Subtotal</b>		\$ 14,347	\$ 15,000	\$ 10,030	\$ 15,000	\$ 11,000	\$ (4,000)
<b>Youth Committee Receipts</b>							
Youth Activities	4402	\$ 115	\$ -	\$ 220	\$ 1,000	\$ 1,000	\$ -
<b>Youth Committee Receipts - Subtotal</b>		\$ 115	\$ -	\$ 220	\$ 1,000	\$ 1,000	\$ -
<b>Nursery School Receipts</b>							
Nursery School Registration	4801	\$ 46,413	\$ 44,635	\$ 29,187	\$ 45,500	\$ 40,000	\$ (5,500)
Nursery School Misc. Receipts	4899	\$ 36	\$ 1,025	\$ 2,770	\$ 200	\$ 2,000	\$ 1,800
<b>Nursery School Subtotal</b>		\$ 46,449	\$ 45,660	\$ 31,957	\$ 45,700	\$ 42,000	\$ (3,700)
<b>Total Ledger Operational Receipts</b>		\$ 426,589	\$ 400,160	\$ 321,011	\$ 437,200	\$ <del>446,300</del> <sup>451,500</sup>	\$ <del>9,100</del> <sup>14,300</sup>

*Handwritten notes:*  
 TAKE EFFECT JAN 1ST 2001  
 INC. 3,270  
 \$ 451,500 \$ 14,300

# St. Spyridon Cathedral Fiscal Budget 2001

**Draft**  
**10/24/2000**

## Ledger Operational Disbursements

G/L Accounts	Actuals for 98-99	98-99 Annual Budget	YTD Actuals for 9/30/2000	2000 Annual Budget	2001 Proposed Budget	(Under) / Over
<b>Total Cathedral Payroll Expense</b>					<b>\$ 204,700</b>	
Total Cathedral Wages	6101 / 6119	\$ 160,155	\$ 159,514	\$ 134,273	\$ 178,800	\$ 182,900 \$ 4,100 ✓
Greek School Wages	6201	\$ 20,781	\$ 20,694	\$ 15,757	\$ 21,000	\$ 31,800 \$ (3,500)
Nursery School Wages	6801	\$ 26,312	\$ 23,412	\$ 18,128	\$ 27,500	\$ 25,200 \$ (2,300)
<b>Total Cathedral Payroll Expense - Subtotal</b>		<b>\$ 207,248</b>	<b>\$ 203,620</b>	<b>\$ 168,158</b>	<b>\$ 227,300</b>	<b>\$ 225,600 \$ (1,700)</b>
<b>Cathedral Related Expenses- Office</b>					<b>\$ 230,000</b>	
Archdiocese Stewardship	6102	\$ 42,000	\$ 42,000	\$ 31,500	\$ 42,000	\$ 44,000 \$ 2,000
Office Repairs & Supplies	6106	\$ 13,314	\$ 13,500	\$ 10,202	\$ 13,000	\$ 14,000 \$ 2,000
Printing Expense	6120	\$ 9,021	\$ 10,000	\$ 11,210	\$ 10,000	\$ 15,000 \$ 5,000
Postage Expense	6121	\$ 6,313	\$ 6,500	\$ 4,410	\$ 7,000	\$ 6,500 \$ (500) ✓
General Expense	6114	\$ 3,813	\$ 4,000	\$ 2,101	\$ 4,000	\$ 3,000 \$ (1,000) ✓
Stewardship Expense	6115	\$ -	\$ 1,000	\$ -	\$ 500	\$ - \$ (500)
Visiting Clergy Expense	6404	\$ 1,850	\$ 3,000	\$ 1,475	\$ 3,500	\$ 2,000 \$ (1,500)
General Insurance	6113	\$ 9,818	\$ 8,000	\$ 5,858	\$ 7,800	\$ 9,000 \$ 1,200
Contributions	6116	\$ 400	\$ 1,500	\$ 1,050	\$ 400	\$ 400 \$ -
Advertising Expense	6117	\$ 644	\$ 800	\$ 544	\$ 400	\$ 700 \$ 300
<b>Cathedral Related Expenses- Office Subtotal</b>		<b>\$ 87,173</b>	<b>\$ 90,300</b>	<b>\$ 68,349</b>	<b>\$ 88,600</b>	<b>\$ 94,600 \$ 6,000</b>
<b>Cathedral Related Expenses- Sunday</b>						
Flowers Expense	6107	\$ 5,651	\$ 5,500	\$ 4,618	\$ 5,500	\$ 6,100 \$ 600 ✓
Candles Expense	6108	\$ 8,928	\$ 9,200	\$ 8,106	\$ 9,000	\$ 10,000 \$ 1,000 ✓
Choir Expense	6111	\$ 40	\$ 1,000	\$ 448	\$ 1,000	\$ 300 \$ (700)
Coffee Hour Expense	6403	\$ 2,744	\$ 3,000	\$ 1,932	\$ 2,700	\$ 3,000 \$ 300
<b>Cathedral Related Exp. - Sunday Subtotal</b>		<b>\$ 17,363</b>	<b>\$ 18,700</b>	<b>\$ 15,104</b>	<b>\$ 18,200</b>	<b>\$ 19,400 \$ 1,200</b>
<b>Maintenance &amp; Repair Expenses</b>						
Repairs	6109	\$ 7,051	\$ 7,000	\$ 3,109	\$ 7,000	\$ 5,000 \$ (2,000) ✓
Maintenance	6110	\$ 24,143	\$ 19,000	\$ 14,949	\$ 18,000	\$ 20,000 \$ 2,000 ✓
Trash Removal Expense	6122	\$ 2,379	\$ 3,000	\$ 2,122	\$ 2,400	\$ 2,800 \$ 400
Snow Plowing Expense	6123	\$ 3,555	\$ 3,000	\$ 2,520	\$ 4,000	\$ 3,500 \$ (500)
<b>Total Maintenance Expenses - Subtotal</b>		<b>\$ 37,128</b>	<b>\$ 32,000</b>	<b>\$ 22,701</b>	<b>\$ 31,400</b>	<b>\$ 31,300 \$ (100)</b>
<b>Utility Expenses</b>						
Electric & Water	6103	\$ 11,560	\$ 9,650	\$ 8,088	\$ 17,000	\$ 14,000 \$ (3,000) ✓
Gas Heat & Hot Water	6104	\$ 16,545	\$ 19,400	\$ 14,357	\$ 20,000	\$ 25,000 \$ 5,000 ✓
Telephone	6105	\$ 5,383	\$ 5,000	\$ 3,681	\$ 5,500	\$ 5,000 \$ (500) ✓
Worc. Public School Expense	6124	\$ 4,387	\$ 1,430	\$ 720	\$ 700	\$ 700 \$ -
<b>Total Utility Expenses - Subtotal</b>		<b>\$ 37,875</b>	<b>\$ 35,480</b>	<b>\$ 26,846</b>	<b>\$ 43,200</b>	<b>\$ 44,700 \$ 1,500</b>
<b>Pension, Health &amp; Tax Expense</b>						
Health / Life Insurance	6118	\$ 12,319	\$ 18,850	\$ 12,589	\$ 19,500	\$ 19,000 \$ (500) ✓
Pension	6112	\$ 4,390	\$ 3,360	\$ 2,900	\$ 3,400	\$ 3,900 \$ 500 ✓
Payroll Tax - FICA & Medicare	6131 / 6132	\$ 9,781	\$ 9,250	\$ 7,968	\$ 10,700	\$ 11,280 \$ 580
<b>Total Pension, Health &amp; Tax Expenses - Subtotal</b>		<b>\$ 26,490</b>	<b>\$ 31,460</b>	<b>\$ 23,457</b>	<b>\$ 33,600</b>	<b>\$ 34,180 \$ 580</b>
<b>Religious Education Committee Expenses</b>						
Clergy Laity	6406	\$ 1,214	\$ -	\$ 1,790	\$ 4,000	\$ - \$ (4,000) ✓
Dues/Subscriptions/Books	6401	\$ 3,550	\$ 4,000	\$ 2,272	\$ 4,000	\$ 3,000 \$ (1,000) ✓
Book Store Expense	6401A	\$ 7,850	\$ -	\$ 1,944	\$ 7,500	\$ 2,000 \$ (5,500) ✓
Sunday School Books/Supplies/Awards	6302 / 6303	\$ 6,787	\$ 5,500	\$ 5,194	\$ 5,500	\$ 7,000 \$ 1,500
Religious Lectures		\$ -	\$ -	\$ -	\$ 600	\$ 2,000 \$ 1,400
<b>Tot. Religious Edu. Comm. Expenses - Subtotal</b>		<b>\$ 19,401</b>	<b>\$ 9,500</b>	<b>\$ 11,201</b>	<b>\$ 21,600</b>	<b>\$ 14,000 \$ (7,600)</b>
<b>Special Events Expenses</b>						
Special Events Expense	6402	\$ 17,059	\$ 8,000	\$ 3,446	\$ 7,000	\$ 14,500 \$ 7,500 ✓
Annual Golf Tournament	6402A	\$ 11,293	\$ -	\$ 9,995	\$ 12,000	\$ 10,000 \$ (2,000) ✓
<b>Total Special Events Expenses - Subtotal</b>		<b>\$ 28,352</b>	<b>\$ 8,000</b>	<b>\$ 13,441</b>	<b>\$ 19,000</b>	<b>\$ 24,500 \$ 5,500</b>
<b>Youth Committee Expenses</b>						
Youth Activities Expense	6405	\$ 2,272	\$ 2,500	\$ 2,072	\$ 5,000	\$ 3,500 \$ - ✓
<b>Total Youth Committee Expenses - Subtotal</b>		<b>\$ 2,272</b>	<b>\$ 2,500</b>	<b>\$ 2,072</b>	<b>\$ 5,000</b>	<b>\$ 3,500 \$ -</b>
<b>Greek School Expenses</b>						
Greek School Books/Supplies/Awards	6202 / 6203	\$ 245	\$ 1,900	\$ 429	\$ 2,000	\$ 1,000 \$ - ✓
Greek Independence Day Parade	6204	\$ -	\$ -	\$ -	\$ -	\$ 1,000 \$ 1,000 ✓
<b>Greek School Expenses - Subtotal</b>		<b>\$ 245</b>	<b>\$ 1,900</b>	<b>\$ 429</b>	<b>\$ 2,000</b>	<b>\$ 1,000 \$ -</b>
<b>Nursery School Summary of Expenses</b>	6803 - 6899	\$ 3,845	\$ 4,450	\$ 4,163	\$ 4,800	\$ 5,000 \$ 200
Shrewsbury Real Estate Tax Expense	6415	\$ 1,613	\$ 2,250	\$ -	\$ -	\$ - \$ -
Miscellaneous Expense	6499	\$ 137	\$ -	\$ -	\$ -	\$ - \$ -
<b>Total Ledger Operational Disbursements</b>		<b>\$ 469,142</b>	<b>\$ 440,160</b>	<b>\$ 355,922</b>	<b>\$ 494,700</b>	<b>\$ 501,280 \$ 6,580</b>

Proposed Budget Deficit \$ **504,000**  
54,980

REVENUE 3,2470

9,300.00 inc  
1.85%  
1.85% inc