

**Christ the Savior Holy Spirit Orthodox Church: Budget Line Item Definitions**

**INCOME**

<b>40000</b>	<b>General Contributions</b>	<b>Pledges &amp; loose cash/checks in collections basket</b>
41000	Membership Contributions	Parishioner contributions (pledge commitments & non-pledged dollars)
40000	General Contributions -Other	Cash collected
41401	Prepayment of Pledges	Pledges paid in current year for the next year
<b>Total 40000</b>	<b>Total Contributions</b>	<b>Total of non-earmarked contributions</b>
<b>Total 41710</b>	<b>Father Steven's Book Income</b>	Quarterly payments from Lulu based on sales of Fr. Steven's Divine Liturgy Book
<b>42000</b>	<b>Earmarked Contributions</b>	<b>Contributions identified for a specific purpose</b>
42100	Candle Contributions	Contributions from candle desk
42300	Coffee Hour Contributions	Contributions placed in Coffee Hour Basket
42500	Flower Contributions	Contributions identified to be used for flowers and decorating the Church
42610	Lazarus Basket	Basket collections typically used for outreach in the Norwood community
42630	Seminary Collection	Basket collection and contributions identified for the support of the Seminaries
42640	St. Nicholas Dinner	Contributions collected for the St. Nicholas dinner sponsored by the Church School students
42650	Inreach Contributions	Contributions identified for the support of the parish membership
42660	Outreach Contributions	Contributions identified for the support of the Norwood, national and international charities
42655	Pandemic Parish Assitance	Contributions identified for support of the Pandemic Parish Assistance
42664	OCMC	Contributions identified for the OCMC (Orthodox Church Mission Center), Coin Collection OCMC boxes collected each year
42668	Lydia's house	Contributions identified for Lydia's House
42670	Scholarship Funding	Contributions identified for youth attending Orthodox Summer camps
<b>Total 42000</b>	<b>Total Earmarked Contributions</b>	<b>Total basket collections and contributions earmarked for specific purposes</b>
<b>43000</b>	<b>Other Income</b>	<b>Other income sources</b>
43100	Interest	Interest earned on Money Market Account
43200	Speaker Series Contribution	Contributions/fees for retreats hosted by our parish
43300	Special Sales Income	Income from calendar sales and other one-time sales such as the Canon of St. Andrew books
43450	Bathroom Reconstruction Transfers	Money transferred from Hall Renovation or Money Market accounts to cover bathroom project expenses
<b>Total 43000</b>	<b>Total Other Income</b>	<b>Total of all other forms of income</b>
<b>Total 46430</b>	<b>Miscellaneous Revenue</b>	Outstanding checks not cashed; frequent buyer rewards
<b>TOTAL INCOME</b>		<b>Total pledged, general, and earmarked contributions and other income</b>

**EXPENSES**

<b>50000</b>	<b>Operating Expenses</b>	<b>General operating expenses of the Parish</b>
51100	Office Expense	Office supplies, equipment purchases & repair
51150	Professional Services	Use of a professional service (e.g., CPA, legal) and Quickbooks software
51151	Accounting Consultant	Use of accountant to support Treasury function
51152	Office Administrator	Administrative support for Fr. Steven and the church as a whole
51200	Bank Fees	New checks; returned checks insufficient funds, check reading machine, printing and mailing of bank statements
51250	Online Giving Fees	Tracking of Tithely fees not paid by giver or church, but gift is short of the pledged amount
51300	Diocesan Assessment	Proportional giving; 13% of eligible parish income to Diocese of which 44% goes to OCA
51520	Telephone and Internet	Local, long distance and internet service
51530	Website	Website annual hosting fee and photo directory
51531	Website Servant Stipend	Stipend for parishioner who manages the church website
51540	Stewardship Printing/Mailings	Materials to support Stewardship drive
51500	Communication - Other	Miscellaneous non reoccurring communication expense
51550	Brochures/Packets/Flyers	Marketing materials
<b>Total 51000</b>	<b>Total Administration</b>	<b>Total expenses incurred in the daily operation of the parish office and communications</b>
51410	Building Maintenance	Non-recurring repairs; supplies (cleaning, safety, & lighting); HVAC preventive maintenance
51414	Bathroom Reconstruction	Tracking of bathroom project expenses
51421	Cleaning Expense	Weekly cleaning service
51422	Fire/Burglar Alarms	Alarm services (fire @\$79.50/qtr -Silco & security @\$46.75/mo - Guardian) and fire inspection
51423	Landscape Expense	Clean-up/mulching, lawn fertilization, and snow removal services; landscape supplies as needed
51424	General Supplies	Supplies (e.g. paper towels for kitchen, soap for bathrooms, etc.)
51425	Defibrillator	Monthly maintenance
51430	Taxes, Certifications, Inspections	Administrative taxes, boiler inspections, and state ID
51440	Property/Liability Insurance	Insurance (paid one time per year; usually in May)
51451	Duke Energy	Billed by Duke: Gas (Constellation) & electric (Dynergy) service from Norwood city aggregators
51452	Water& Sewage	City water, sewage and trash services
<b>Total 51400</b>	<b>Total Building</b>	<b>Total expenses incurred in the upkeep, repairs, inspections, utilities &amp; insurance</b>
51610	Library	Additional books and materials to improve the library

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51620 Youth Group		Supporting the Youth Group ministry
51630 Camp Scholarship		Scholarship money to assist the parish youth in attending Orthodox camps
51640 Church School		Materials, additional programing, and background checks
51650 Speaker Series		General expenses incurred in hosting retreat and/or guest speakers
51655 Special Events		Events with a specific purpose (e.g., summer workshops, St. Nicholas charity dinner, parish picnic, visitor hospitality)
<b>Total 51600</b>	<b>Total Education</b>	<b>Total expenses incurred providing educational opportunities for the parish members</b>
51710 Fr. Steven Education		Fr. Steven's continued education fund
51720 Choir Education		Choir members continued education fund
51730 Parish Council Education		Parish Council continued education fund
51735 Deacon Training		Diaconate continued education fund
51740 Parishioner Education		Parish members continued education fund
51745 Evangelization		Written materials and social gathering for inquirers; gifts for converts and graduates
51751 All American Council		Held every 3 yrs
57752 Diocesan Assembly		Annual Diocesan Assembly Meeting (typically in October)
51753 Clergy Convocation		Annual clergy retreat (typically in May)
<b>Total 51700</b>	<b>Total Professional Development</b>	<b>Total expenses incurred in providing professional development opportunities</b>
<b>Total 51800</b>	<b>Total Special Sales Expense</b>	Calendars from St.Tikhon's
52100 Candle Expense		Candles, oil, wicks and other candle related items
52155 Music Development		Music development expenses are above and beyond normal choir day to day
52200 Church School Expenses		Church School expenses are a one off special expense or event for the church school
52300 Coffee Hour Expense		Coffee hour supplies
52500 Flower and Decorations Expense		Expenses incurred for flowers/decorations to commemorate feast days
<b>Total 52000</b>	<b>Total Earmarked Fund Expenses</b>	<b>Total expenses identified to be used for a specific purpose</b>
52630 Seminary Donation		Orthodox Seminaries (St. Herman's, St. Tikon's, St. Vladimir's)
52650 In Reach		Parishioners in need
52660 Out Reach		Local, national and international charities or those in need outside of the parish
52661 Hogar Sponsorship		Sponsorship of a child for one year in Guatemala (new name is San Miguel de Lago)
52663 IOCC		IOCC (International Orthodox Christian Charities) example: St. Nicholas in Uganda
52664 OCMC		OCMC (Orthodox Church Mission Center)
52665 Prison Ministry		Sponsorship of prison ministry
52666 Alaska Diocesan Support		Support to the Alaska Orthodox diocesan
52667 Food Pantry		Monthly food distribution to Norwood residents
52668 Woven Oak Initiative		Woven Oaks Initiatives in Norwood
52669 Macdonald Missionary Support		MacDonald Missionary Family in Albania with the OCMC
52671 Lydia's house		Lydia's House in Cincinnati
52672 Mexico Diocesan support		Support to the Mexico orthodox diocesan
52680 Lazarus Basket		Charity given to community members in need
52673 FOCUS Cincinnati		Parish support of FOCUS mission and activity in Cincinnati
<b>Total 52600</b>	<b>Total Charity Donations</b>	<b>Donations in support of parishioners, the Norwood community, national &amp; international charities</b>
53100 Altar		Service books, choir and altar supplies including icons
53200 Choir Director Stipend		Choir Director Stipend
53300 Visiting Priests		Stipends for visiting Bishop and Priests
53400 Vestments		Purchase, repair and clean Altar boy robes and Deacon vestments
53500 Deacon Stipend		Stipends for Deacons
<b>Total 53000</b>	<b>Total Liturgical Expenses</b>	<b>Total expenses incurred for liturgical items and items used in worship</b>
56100 Rector Salary		Based on the Midwest Diocese compensation plan (monthly)
56200 Auto Allowance		Flat rate reimbursement based on Midwest Diocese compensation plan (monthly)
56300 FICA		Employer and employee FICA contributions ( paid quarterly: Mar, Jun, Sep, Dec)
56400 Health Insurance		Health insurance premiums (monthly)
56500 Life Insurance		Life insurance premiums (paid quarterly: Feb, May, Aug, Nov)
56600 Pension		Pension calculated based on the OCA pension plan (monthly)
56700 Housing Allowance		Based on the Midwest Diocese compensation plan (monthly)
56800 Disability Insurance		Disability insurance premium (billed annually); not applicable at age 65 and beyond
<b>Total 56000</b>	<b>Total Rector Expenses</b>	<b>Total Rector compensation and benefits</b>
<b>58000</b>	<b>Misc. Expenses</b>	Uncategorized expenses such as, returned deposit due to bounced check
<b>65120</b>	<b>Property Insurance Refund</b>	Group Affiliated Program (GAP) reward bonus from Property Insurance company
<b>65180</b>	<b>Misc. Refunds</b>	Refund for incorrectly billed charges
<b>TOTAL EXPENSES</b>		<b>Total operating, earmarked, charity, educational, liturgical, and Rector expenses</b>
<b>NET INCOME/LOSS</b>		<b>The difference between TOTAL INCOME AND TOTAL EXPENSES</b>