

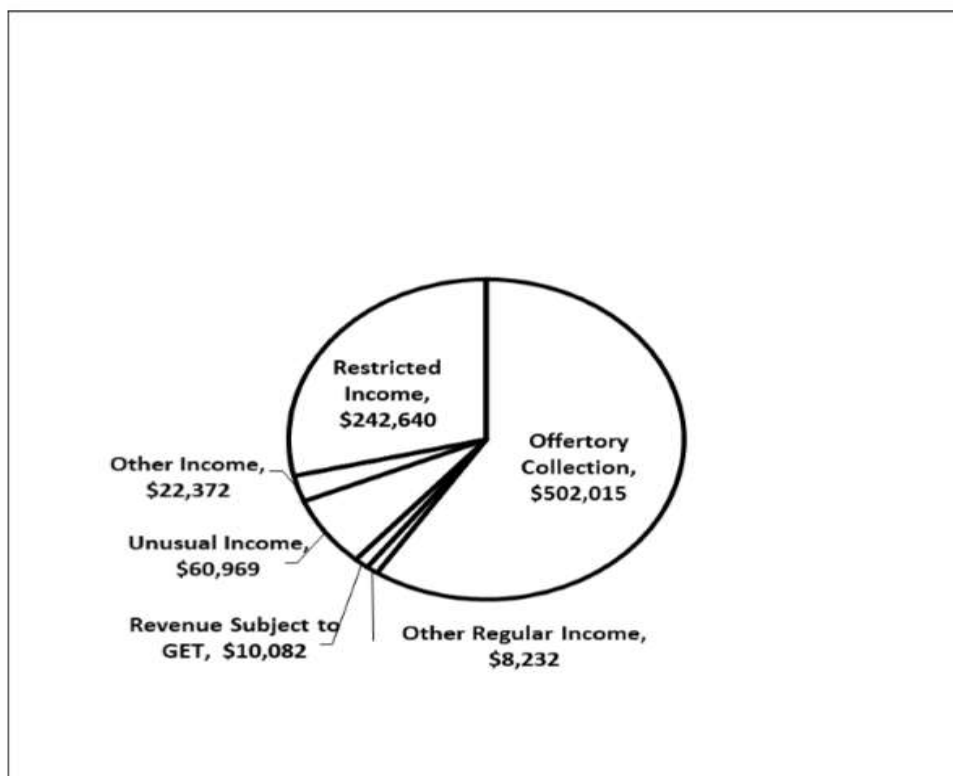
ST. JOHN VIANNEY PARISH & SCHOOL



YEAR END FINANCIAL REPORT JULY 1, 2019 – JUNE 30, 2020

TOTAL RECEIPTS: JULY 1, 2019 – JUNE 30, 2020

\$846,310



REVENUE DESCRIPTION:

Offertory Collection: Sunday envelope, Sunday loose collections and Sunday on-line giving. Also includes Holy Day collections (Immaculate Conception, Christmas, Easter) and other feast days (Assumption of Mary, Ash Wednesday, 1st Offering, Ascension of the Lord, New Year's, Thanksgiving, All Saint's and All Souls Day).

Other Regular Income: Offerings for Weddings, Baptisms, Funerals, Blessings and Mass Intentions.

Revenue Subject to GET: General Excise Tax income from fundraising activities and rent (use of facilities).

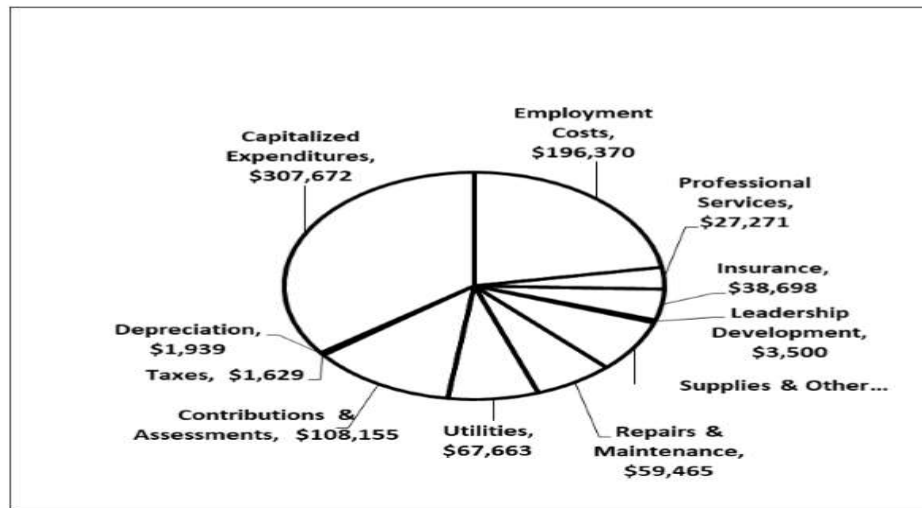
Unusual Income: Unrestricted donations, donations for church flowers and hospitality Sunday.

Other Income: Income from Savings account interest, PPP (Paycheck Protection Program) Loan (US Federal Government Coronavirus Aid/Relief), Religious Education Fees, donations for the Catholic Herald, and donations for the Sodality club.

Temporarily Restricted Assets: Restricted funds from donations strictly for repairs/maintenance, debt/major repairs, music ministry, appeal drive and office equipment.

TOTAL EXPENDITURES: JULY 1, 2019 – JUNE 30, 2020

\$878,050



EXPENDITURES DESCRIPTION:

Employment Costs: Salaries/Wages, Benefits and Employer Taxes.

Professional Services: Expense for Legal, Payroll and Audit Fees. Computer/IT Fees, and Book Keeping Services.

Insurance: Property and Liability Insurance.

Leadership Development: Expense for Safe Environment and Workshop/Retreat Fees. Priest Convocation and Deacon Formation.

Supplies & Other Services: Costs for Office, Liturgical, and Janitorial Supplies. Business, Office Equipment, Hospitality/Appreciation and Committee Expenses. Candles for resale, Hawaii Catholic Herald Subscription, Religious Education and Sacramental Preparation Costs. Subscriptions and Permit/License Fees.

Repairs and Maintenance: Expense for Buildings/Facilities, Rectory, and Grounds.

Utilities: Costs for Alarm/Surveillance, Telephone, Internet Service, Cable, Electric, and Water/Sewer.

Contributions and Assessments: Parish support to the Diocese. Charitable Contribution to Others, Social Ministry/Outreach and School Subsidy.

Taxes: General Excise and Property Tax.

Depreciation: Parish Center Office split air-condition equipment.

330 - Saint John Vianney Church, Kailua

Statement of Activities vs Budget

7/1/2019 - 6/30/2020

		Actual	Budget	Variance (\$)	Variance (%)
Changes in Unrestricted Net Assets					
Income					
40000	OFFERTORY COLLECTION	502,015	524,400	(22,385)	-4%
42000	OTHER REGULAR INCOME	8,232	9,850	(1,618)	-16%
45000	REVENUE SUBJECT TO GET	10,082	6,000	4,082	68%
47000	UNUSUAL (NON-SCHEDULED) INCOME	60,968	37,350	23,618	63%
49100	NET ASSETS RELEASED- OPERATIONS	-	26,825	(26,825)	-100%
47900	OTHER INCOME	22,372	5,650	16,722	296%
	Total Income	603,670	610,075	(6,405)	-1%
Expense					
50000	EMPLOYMENT COSTS	196,370	228,305	(31,935)	-14%
51000	PROFESSIONAL SERVICES	27,271	22,450	4,821	21%
51500	INSURANCE	38,698	32,700	5,998	18%
51700	LEADERSHIP DEVELOPMENT	3,500	12,200	(8,700)	-71%
52000	SUPPLIES AND OTHER SERVICES	65,687	75,225	(9,538)	-13%
53000	REPAIRS AND MAINTENANCE	59,465	52,700	6,765	13%
54000	UTILITIES	67,663	58,100	9,563	16%
55000	CONTRIBUTIONS AND ASSESSMENTS	108,155	135,852	(27,697)	-20%
57000	TAXES	1,629	1,100	529	48%
58000	DEPRECIATION	1,939	-	1,939	0%
	Total Expense	570,378	618,632	(48,254)	-8%
	Total Changes in Unrestricted Net Assets	33,292	(8,557)	41,849	489%
Other Income/Expense					
Other Income					
70000	TEMPORARILY RESTRICTED ASSETS	242,640	197,500	45,140	23%
	Total Other Income	242,640	197,500	45,140	23%
	Total Other Income/Expense	242,640	197,500	45,140	23%
	Total Changes in Net Assets	275,932	188,943	86,989	46%

331 - St. John Vianney Parish School, Kailua

Statement of Activities vs Budget

7/1/2019 - 6/30/2020

		<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Changes in Unrestricted Net Assets					
Income					
41000	TUITION AND FEES	1,178,904	1,371,650	(192,746)	-14%
42000	OTHER REGULAR INCOME	204,687	251,125	(46,438)	-18%
45000	REVENUE SUBJECT TO GET	37,874	65,700	(27,826)	-42%
47000	UNUSUAL (NON-SCHEDULED) INCOME	154,975	30,006	124,969	416%
	OTHER INCOME	16,203	1,500	14,703	980%
	Total Income	1,592,643	1,719,981	(127,338)	-7%
Expense					
50000	EMPLOYMENT COSTS	1,354,392	1,341,400	12,992	1%
51000	PROFESSIONAL SERVICES	46,820	43,940	2,880	7%
51500	INSURANCE	43,408	41,650	1,758	4%
51700	LEADERSHIP DEVELOPMENT	3,693	3,100	593	19%
52000	SUPPLIES AND OTHER SERVICES	121,108	135,806	(14,698)	-11%
52900	FUNDRAISING EXPENSES	14,640	25,000	(10,360)	-41%
53000	REPAIRS AND MAINTENANCE	49,007	49,000	7	0%
54000	UTILITIES	54,360	52,200	2,160	4%
55000	DIOCESAN ASSESSMENT	6,180	6,825	(645)	-9%
57000	TAXES	-	2,950	(2,950)	-100%
	Total Expense	1,693,608	1,701,871	(8,263)	0%
	Total Changes in Unrestricted Net Assets	(100,965)	18,110	(119,075)	-658%
Other Income/Expense					
Other Income					
70000	TEMPORARILY RESTRICTED ASSETS	24,050	60,000	(35,950)	-60%
	Total Other Income	24,050	60,000	(35,950)	-60%
	Total Other Income/Expense	24,050	60,000	(35,950)	-60%
	Total Changes in Net Assets	(76,915)	78,110	(155,025)	-198%