



# Parish & School Annual Report

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

**ST. JOHN VIANNEY CATHOLIC CHURCH**

KAILUA, HAWAII

**JULY 1, 2022 - JUNE 30, 2023**

**St. John Vianney Parish**

920 Keolu Drive  
Kailua, Hawaii 96734

**St. John Vianney Parish School**

940 Keolu Drive  
Kailua, Hawaii 96734

**PARISH FINANCE  
COUNCIL MEMBERS**

Rev. Vincent Vu  
Paula Chang  
Ron Gouveia  
Gina Marting  
Michael Taylor  
Joe Vierra  
Corinda Wong  
Clinton Yamashita

**SCHOOL FINANCE  
COUNCIL MEMBERS**

Rev. Vincent Vu  
Caryn DeMello  
Paul Chinen  
Jim Conroy

**Saint John Vianney Church**  
**Statement of Activities vs Budget**  
 July 2022 to June 2023

|                                        | <u>Jul '22 - Jun 23</u>  | <u>Annual Budget</u>    | <u>\$ Over Budget</u>    | <u>% of Budget</u>   |
|----------------------------------------|--------------------------|-------------------------|--------------------------|----------------------|
| <b>Ordinary Income/Expense</b>         |                          |                         |                          |                      |
| <b>Income</b>                          |                          |                         |                          |                      |
| 40000 · OFFERTORY COLLECTIONS          | 480,960.87               | 460,182.00              | 20,778.87                | 104.52%              |
| 42000 · OTHER REGULAR INCOME           | 16,200.17                | 19,965.00               | -3,764.83                | 81.14%               |
| 42700 · OTHER INCOME                   | 4,073.76                 | 1,205.00                | 2,868.76                 | 338.07%              |
| 45000 · REVENUE SUBJECT TO G.E.T.      | 9,381.56                 | 2,850.00                | 6,531.56                 | 329.18%              |
| 47000 · UNUSUAL (NON-SCHEDULED INCOME) | 25,778.00                | 25,000.00               | 778.00                   | 103.11%              |
| 47400 · INTEREST & DIVIDEND INCOME     | 3,196.85                 | 1,023.00                | 2,173.85                 | 312.5%               |
| 49100 · NET ASSET REL FROM RSTRCTD-OPS | 82,673.11                | 109,154.00              | -26,480.89               | 75.74%               |
| <b>Total Income</b>                    | <u>622,264.32</u>        | <u>619,379.00</u>       | <u>2,885.32</u>          | <u>100.47%</u>       |
| <b>Expense</b>                         |                          |                         |                          |                      |
| 50000 · EMPLOYMENT COSTS               | 199,651.89               | 192,714.00              | 6,937.89                 | 103.6%               |
| 51000 · PROFESSIONAL FEES              | 27,623.57                | 24,900.00               | 2,723.57                 | 110.94%              |
| 51500 · INSURANCE                      | 50,508.00                | 46,066.00               | 4,442.00                 | 109.64%              |
| 51700 · LEADERSHIP DEVELOPMENT         | 8,198.17                 | 12,050.00               | -3,851.83                | 68.04%               |
| 52000 · SUPPLIES & OTHER SERVICES      | 73,445.31                | 64,374.00               | 9,071.31                 | 114.09%              |
| 53000 · REPAIRS & MAINTENANCE          | 58,967.70                | 109,154.00              | -50,186.30               | 54.02%               |
| 54000 · UTILITIES                      | 56,108.66                | 55,848.00               | 260.66                   | 100.47%              |
| 55000 · CONTRIBUTIONS & ASSESSMENTS    | 96,540.00                | 105,077.00              | -8,537.00                | 91.88%               |
| 56000 · INTEREST EXPENSE               | 3,763.77                 | 0.00                    | 3,763.77                 | 100.0%               |
| 57000 · TAXES                          | 865.16                   | 500.00                  | 365.16                   | 173.03%              |
| 58000 · DEPRECIATION                   | 14,867.10                | 4,067.00                | 10,800.10                | 365.55%              |
| <b>Total Expense</b>                   | <u>590,539.33</u>        | <u>614,750.00</u>       | <u>-24,210.67</u>        | <u>96.06%</u>        |
| <b>Net Ordinary Income</b>             | <u>31,724.99</u>         | <u>4,629.00</u>         | <u>27,095.99</u>         | <u>685.35%</u>       |
| <b>Other Income/Expense</b>            |                          |                         |                          |                      |
| <b>Other Income</b>                    |                          |                         |                          |                      |
| 70000 · TEMP RESTRICTED NET ASSETS     | 98,792.42                | 8,596.00                | 90,196.42                | 1,149.28%            |
| <b>Total Other Income</b>              | <u>98,792.42</u>         | <u>8,596.00</u>         | <u>90,196.42</u>         | <u>1,149.28%</u>     |
| <b>Net Other Income</b>                | <u>98,792.42</u>         | <u>8,596.00</u>         | <u>90,196.42</u>         | <u>1,149.28%</u>     |
| <b>Net Income</b>                      | <u><u>130,517.41</u></u> | <u><u>13,225.00</u></u> | <u><u>117,292.41</u></u> | <u><u>986.9%</u></u> |

St. John Vianney Parish School  
**Statement of Activities vs Budget**  
 July 2022 through June 2023

|                                         | Jul '22 - Jun 23         | Annual Budget           | \$ Over Budget           | % of Budget          |
|-----------------------------------------|--------------------------|-------------------------|--------------------------|----------------------|
| Ordinary Income/Expense                 |                          |                         |                          |                      |
| Income                                  |                          |                         |                          |                      |
| 41000 · TUITION AND FEES                | 1,786,358.08             | 1,567,080.00            | 219,278.08               | 114.0%               |
| 42000 · OTHER REGULAR INCOME            | 356,112.02               | 275,800.00              | 80,312.02                | 129.1%               |
| 45000 · REVENUE SUBJECT TO GET          | 46,716.25                | 44,500.00               | 2,216.25                 | 105.0%               |
| 47000 · UNUSUAL (NON-SCHEDULED) INCOME  | 13,778.16                | 3,023.00                | 10,755.16                | 455.8%               |
| 49100 · NET ASSETS RELEASED FR RESTRICT | 133,850.15               | 0.00                    | 133,850.15               | 100.0%               |
| 49200 · NET ASSETS RELEASED-CAPITAL PRJ | 18,217.00                | 0.00                    | 18,217.00                | 100.0%               |
| Total Income                            | <u>2,355,031.66</u>      | <u>1,890,403.00</u>     | <u>464,628.66</u>        | <u>124.6%</u>        |
| Gross Profit                            | 2,355,031.66             | 1,890,403.00            | 464,628.66               | 124.6%               |
| Expense                                 |                          |                         |                          |                      |
| 50000 · EMPLOYMENT COSTS                | 1,267,784.65             | 1,443,200.00            | (175,415.35)             | 87.8%                |
| 51000 · PROFESSIONAL SERVICES           | 33,687.36                | 115,600.00              | (81,912.64)              | 29.1%                |
| 51500 · Insurance                       | 57,483.65                | 56,960.00               | 523.65                   | 100.9%               |
| 51700 · LEADERSHIP DEVELOPMENT          | 5,151.35                 | 4,100.00                | 1,051.35                 | 125.6%               |
| 52000 · SUPPLIES AND OTHER SERVICES     | 324,740.44               | 171,635.00              | 153,105.44               | 189.2%               |
| 52900 · FUNDRAISING EXPENSES            | 6,743.93                 | 25,000.00               | (18,256.07)              | 27.0%                |
| 53000 · REPAIRS AND MAINTENANCE         | 51,134.29                | 67,700.00               | (16,565.71)              | 75.5%                |
| 54000 · UTILITIES                       | 53,961.35                | 61,900.00               | (7,938.65)               | 87.2%                |
| 55000 · CONTRIBUTIONS AND ASSESSMENTS   | 84,974.13                | 9,408.00                | 75,566.13                | 903.2%               |
| 57000 · TAXES                           | 2,755.22                 | 3,000.00                | (244.78)                 | 91.8%                |
| 58000 · DEPRECIATION                    | (50,352.34)              | 1,500.00                | (51,852.34)              | -3356.8%             |
| Total Expense                           | <u>1,838,064.03</u>      | <u>1,960,003.00</u>     | <u>(121,938.97)</u>      | <u>93.8%</u>         |
| Net Ordinary Income                     | 516,967.63               | 0.00                    | 516,967.63               | 100.0%               |
| Other Income/Expense                    |                          |                         |                          |                      |
| Other Income                            |                          |                         |                          |                      |
| 70000 · TEMPORARILY RESTRICTED ASSETS   | (83,084.06)              | 50,000.00               | (133,084.06)             | -166.2%              |
| Total Other Income                      | <u>(83,084.06)</u>       | <u>50,000.00</u>        | <u>(133,084.06)</u>      | <u>-166.2%</u>       |
| Net Other Income                        | <u>(83,084.06)</u>       | <u>50,000.00</u>        | <u>(133,084.06)</u>      | <u>-166.2%</u>       |
| Net Income                              | <u><u>433,883.57</u></u> | <u><u>50,000.00</u></u> | <u><u>383,883.57</u></u> | <u><u>867.8%</u></u> |