

St. John the Evangelist Parish and Cemetery
Combined Statement of Receipts and Expenditures

	<u>Year Ended</u> <u>June 30, 2009</u>	<u>Year Ended</u> <u>June 30, 2008</u>	<u>Change</u>
<u>Receipts</u>			
Weekly & Holy Day Offertory	\$ 529,659	\$ 556,618	\$ (26,959)
Religious Education Tuition & Fees	78,229	57,184	21,045
Youth Ministry	83,335	6,600	76,735
Offerings & Gifts	36,816	69,146	(32,330)
Rental of Facilities	60,425	62,858	(2,433)
Other Income	17,476	16,694	782
Total Receipts	<u>\$ 805,940</u>	<u>\$ 769,100</u>	<u>\$ 36,840</u>
<u>Expenditures</u>			
Lay Salaries & Wages	\$ 333,100	\$ 299,256	\$ 33,844
Clergy Salaries & Stipends	36,325	39,927	(3,602)
Employee Benefits & Taxes	79,420	62,736	16,684
Telephone & Utilities	56,125	48,108	8,017
Repairs & Maintenance	81,149	96,093	(14,944)
Books & Supplies	26,799	21,314	5,485
Office & Administrative	27,986	26,603	1,383
Archdiocesan Assessments	28,606	28,500	106
Equipment & Improvements	6,753	8,138	(1,385)
Pastoral & Liturgical Costs	39,560	45,020	(5,460)
Youth Ministry Activities	81,398	5,716	75,682
Charity	12,337	21,778	(9,441)
Property & Liability Insurance	18,647	17,877	770
Other Expenditures			-
Total Expenditures	<u>\$ 828,205</u>	<u>\$ 721,066</u>	<u>\$ 107,139</u>
Surplus/(Deficit)	<u>\$ (22,265)</u>	<u>\$ 48,034</u>	<u>\$ (70,299)</u>

*The above statement is for operation of the entire Parish, including
Religious Education and the Parish Cemetery*

See Notes and Explanation of Unusual Items

**St. John the Evangelist Parish
St. John the Evangelist Cemetery
Statement of Financial Position**

	<u>Year Ended June 30, 2009</u>	<u>Year Ended June 30, 2008</u>	<u>Change</u>
<u>Parish Accounts</u>			
<u>Assets</u>			
Checking Accounts	\$ 55,362	\$ 79,919	\$ (24,557)
Savings Accounts	105,574	47,254	58,320
Total Assets	<u>\$ 160,936</u>	<u>\$ 127,173</u>	<u>\$ 33,763</u>
<u>Liabilities</u>			
Accounts Payable	\$ 48,934	\$ 8,477	\$ (40,457)
Total Liabilities	<u>\$ 48,934</u>	<u>\$ 8,477</u>	<u>\$ (40,457)</u>
Net Assets - Parish	<u>\$ 112,002</u>	<u>\$ 118,696</u>	<u>\$ (6,694)</u>
<u>Cemetery Accounts</u>			
<u>Assets</u>			
Checking Account	\$ 22,577	\$ 22,218	\$ 359
Savings Account	12,510	12,035	475
Perpetual Care Fund	110,670	130,019	(19,349)
Total Assets	<u>\$ 145,757</u>	<u>\$ 164,272</u>	<u>\$ (18,515)</u>
<u>Liabilities</u>			
Net Assets - Cemetery	<u>\$ 145,757</u>	<u>\$ 164,272</u>	<u>\$ (18,515)</u>

See Notes and Explanation of Unusual Items

St. John the Evangelist Parish - Religious Education
Statement of Receipts and Expenses

	<u>Year Ended</u> <u>June 30, 2009</u>	<u>Year Ended</u> <u>June 30, 2008</u>	<u>Change</u>
<u>Receipts</u>			
Tuition and Fees	\$ 78,229	\$ 57,184	\$ 21,045
Total Receipts	<u>78,229</u>	<u>57,184</u>	<u>21,045</u>
<u>Direct Expenses</u>			
Administrative Salaries	\$ 59,136	\$ 53,841	\$ 5,295
Clerical & Secretarial Wages	29,731	32,847	(3,116)
Employee Benefits	15,271	14,209	1,062
Books & Materials	16,757	15,530	1,227
Office & Other Expenses	11,240	9,460	1,780
Total Direct Expenses	<u>\$ 132,135</u>	<u>\$ 125,887</u>	<u>\$ 6,248</u>
Excess of Expenses over Receipts	<u>\$ 53,906</u>	<u>\$ 68,703</u>	<u>\$ 14,797</u>
% of Receipts to Expenses	59.2%	45.4%	
Student Enrollment	1,003	1,074	

The above statement is for Religious Education only
See Notes and Explanation of Unusual Items

St. John the Evangelist Parish and Cemetery
Notes and Explanation of Unusual Items

Receipts and Expenditures Statement

1. Other Income	<u>6/30/2009</u>	<u>6/30/2008</u>	<u>Change</u>
Investment Income	\$ (11,717)	\$ (7,712)	\$ (4,005)
Bulletin Rebate	6,000	10,000	(4,000)
All Other	\$ 23,193	14,406	8,787
Total	\$ 17,476	\$ 16,694	\$ 782
2. Telephone & Utilities	<u>6/30/2009</u>	<u>6/30/2008</u>	<u>Change</u>
Telephone	\$ 3,796	\$ 3,964	\$ (168)
Gas/Electricity	51,102	43,095	8,007
Water & Sewer	1,227	1,049	178
Total	\$ 56,125	\$ 48,108	\$ 8,017
3. Archdiocesan Assessments	<u>6/30/2009</u>	<u>6/30/2008</u>	<u>Change</u>
Parish Schools Assessment	\$ 22,606	\$ 20,000	\$ 2,606
Bishops' Office Assessment	6,000	8,500	(2,500)
Total	\$ 28,606	\$ 28,500	\$ 106

Financial Position Statement

- 1. Perpetual Care Fund** Legally restricted investment trust maintained by the Archdiocese with investments in equity and debt securities
 These funds can only be used for cemetery expenses

Explanatory Notes

Results for the year were adversely affected by decreases in the offertory collection and gifts account and negative investment results.

The Parish added a full time Youth Ministry Director in 2009.

This led to an increase in the salaries and wages and the benefits cost for the year. In addition, medical coverage increased 10%. The increase in Youth Ministry Activities expense is offset by the fees charged and the fund raising auction.

Repair and maintenance spending continues to be a large part of the annual spending for the Parish. Stone masonry work on the front of the church costing \$37,500 was the majority of the Accounts Payable at the end of the year.

Fees for the Religious Education program were raised and resulted in covering almost 60% of the program costs.

The increase in the savings account resulted from a transfer of \$50,000 from the checking account.