



Catholic Diocese of Columbus

1815.0 – Statement of Activity – Parishes - EXAMPLE

<u>St. Xavier Parish</u>					
<u>Statement of Activity</u>					
<u>July 2007 through March 2008</u>					
	Current Quarter Activity	Current Quarter Budget	YTD Activity	YTD Budget	Fiscal Year Budget
Income					
Parish Receipts					
10 – Offertory	389,734	380,625	1,135,664	1,135,119	1,469,410
20 – Gifts, Bequests, Societies	0	0	125,000	125,000	125,000
60 – Fund Drives	267,472	210,000	332,038	348,000	558,000
70 – Other Parish Income	10,932	8,420	33,582	25,709	34,168
50 – Parish Activities Gross Receipts	28,347	21,050	51,421	63,010	81,953
260 – Parish Activity Costs	(28,914)	(26,904)	(53,168)	(71,402)	(103,690)
80 – Diocesan Support Received	0	0	189,721	189,721	189,721
90 – Sale of Assets	0	0	80	0	0
92 – Insurance Recoveries	0	0	0	0	0
100 – New Loans	0	0	0	0	0
Total Parish Receipts	667,571	593,191	1,814,338	1,815,157	2,354,562
Religious Education Receipts					
75 – Fees, Other Religious Education Income	21,945	13,335	55,969	46,580	83,780
Total Religious Education Receipts	21,945	13,335	55,969	46,580	83,780
School Receipts					
501 – Student Receipts	303,609	320,000	955,245	980,000	1,100,000
530 – Net Student Services Activities, Gain or (Loss)	42,844	0	2,486	0	0
540 – Other School Income	71,823	75,000	209,019	225,000	250,000
563 – Interparochial School Support Received	40,543	40,543	122,056	122,056	150,000
Total School Receipts	458,819	435,543	1,288,806	1,327,056	1,500,000
Total Income	1,148,335	1,042,069	3,159,113	3,188,793	3,938,342
Expense					
Parish Expenses					
200 – Clergy & Religious Salaries	9,170	9,755	26,730	27,705	36,185
210 – Office Salaries	28,992	31,800	88,717	96,400	128,200
211 – Household Salaries	0	0	0	0	0
212 – Other Parish Salaries	43,175	43,175	129,775	129,725	172,900
305 – Maintenance Salaries	9,655	10,063	26,892	29,751	39,595



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240 – Employee Benefits and Allowances, Lay	20,499	24,323	70,367	75,333	99,639
241 – Employee Benefits & Allowances, Clergy and Religious	4,940	6,131	9,251	10,441	12,096
220 – Rectory & Household Supply and Expense	2,599	2,297	5,123	5,956	7,620
230 – Office Supply and Expense	14,729	14,569	43,040	41,381	57,521
250 – Transportation & Travel Costs	0	90	0	270	360
280 – Church Supply and Expense	7,839	9,789	25,265	27,399	34,145
300 – Parish Charities	225	900	3,225	2,700	3,600
301 – Catholic Times (net cost)	(2,649)	0	(2,664)	0	0
310 – Utilities	32,098	30,801	68,787	66,887	85,098
320 – Maintenance Supply & Repair	27,241	30,086	66,410	80,408	106,725
330 – Insurance	6,006	6,917	16,038	18,445	23,056
331 – Property Taxes	4,893	5,400	4,893	5,400	10,800
350 – Diocesan Assessment	27,352	27,357	63,822	63,833	82,071
360 – Interest Paid	35,991	36,302	110,433	110,558	146,302
370 – Major Capital Expenditures	124,461	0	164,576	22,486	22,486
375 – Insurance Losses	0	0	0	0	0
390 – Principal Payment on Debt	49,795	49,484	146,925	146,799	196,841
340 – Secondary School Support Paid (Net)	290	0	13,080	12,180	12,180
341 – Interparochial School Support Paid	40,111	42,490	99,943	110,397	138,724
Total Parish Expense	487,412	381,729	1,180,628	1,084,454	1,416,144
Religious Education					
290 – Clergy & Religious Salaries	0	0	0	0	0
291 – Other Religious Education Salaries	28,625	28,625	85,875	85,875	114,500
292 – Employee Benefits & Allowances, Lay	6,988	6,937	20,604	20,644	27,626
293 – Employee Benefits & Allowances, Clergy and Religious	0	0	0	0	0
294 – Transportation and Travel Costs	0	0	0	0	0
295 – Youth Programs Supply & Expense	7,672	10,699	45,973	50,639	71,174
296 – Adult Programs Supply & Expense	10,431	11,605	16,277	16,610	17,230
297 – Share of Plant Costs	0	0	0	0	0
Total Religious Education Expense	53,716	57,866	168,729	173,768	230,530
School					
600 – Administrative Salaries	28,114	28,114	84,342	84,342	112,456
605 – Office Salaries	9,874	9,874	29,622	29,622	39,496
631 – Clergy & Religious Salaries	660	660	1,980	1,980	2,640
632 – Lay Teacher Salaries	187,063	187,063	561,189	561,189	748,252
635 – Other School Salaries	136,501	136,501	404,943	409,503	546,004
670 – Library and A/V Salaries	7,554	7,554	22,662	22,662	30,216
800 – Maintenance Salaries	13,996	14,280	41,442	42,840	57,120
620 – Employee Benefits & Allowances, Lay	99,083	100,000	296,003	300,000	400,000
625 – Employee Benefits & Allowances, Clergy & Religious	0	0	0	0	0



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626 - Staff Development	650	500	2,345	2,000	2,500
840 – Faculty Residence Costs	0	0	0	0	0
610 – Office Supply & Expense	5,600	6,000	16,250	18,000	24,000
615 – Central Administration Fees	0	0	2,500	2,600	2,600
640 – Secular Instruction Supply & Expense	4,514	4,500	5,698	5,500	6,200
644 – Religion Instruction Supply & Expense	152	200	1,350	600	800
680 – Library & A/V Supply & Expense	1,596	1,800	3,244	5,400	5,600
690 – School Technology Costs	0	0	2,456	2,500	2,500
760 – Marketing Costs	450	500	1,290	1,500	2,000
810 – Maintenance Supply & Repair	21,110	20,000	56,980	60,000	80,000
811 – Utilities	22,083	24,000	72,349	76,000	100,000
815 – Insurance	1,920	2,000	5,760	6,000	9,840
Total School Expense	<u>540,920</u>	<u>543,546</u>	<u>1,612,405</u>	<u>1,632,238</u>	<u>2,172,224</u>
Total Expense	<u>1,082,048</u>	<u>983,141</u>	<u>2,961,762</u>	<u>2,890,460</u>	<u>3,818,898</u>
Net Operating Excess(Deficit)	<u>66,287</u>	<u>58,928</u>	<u>197,351</u>	<u>298,333</u>	<u>119,444</u>

Statement of Activity – Permanently Restricted Net Assets

110 – Permanently Restricted Revenue	10,000	12,000	38,000	40,000	48,000
111 – Permanently Restricted – Investment Income	2,348	2,500	6,589	7,500	10,000
112 – Permanently Restricted – Realized/Unrealized Gain(Loss)	(3,466)	6,000	(5,499)	20,000	24,000
113 – Net Assets Released from Restrictions – Permanently Restricted	0	0	0	0	0
Net Change in Permanently Restricted Net Assets	<u>8,882</u>	<u>20,500</u>	<u>39,090</u>	<u>67,500</u>	<u>82,000</u>