

Example Parish
Annual Parish Financial Statements to Parishioners
Statement of Financial Position
June 30, 20XX

	Current Year	Prior Year
Assets		
Cash and Investments		
Parish checking	\$ 868	\$ 5,000
Parish organizational accounts	10,000	8,000
The St. Louis Archdiocesan Fund (SLAF)		
Depositors Fund	60,000	90,000
Restricted Fund	630,902	620,000
Other Assets (Accounts Receivable, Prepaids, Inventory, etc.)	10,097	9,000
Total Assets	<u>\$ 711,867</u>	<u>\$ 732,000</u>
Liabilities & Net Assets		
Accounts payable	\$ 2,626	1,000
Special collections payable	500	200
Due to Archdiocese (insurance, assessments, priests benefits)	3,500	-
Deferred revenue	13,984	10,000
Other liabilities	10,245	9,000
Note payable - The St. Louis Archdiocesan Fund (SLAF)	200,000	210,000
Total Liabilities	<u>230,855</u>	<u>230,200</u>
Net Assets	<u>481,012</u>	<u>501,800</u>
Total Liabilities & Net Assets	<u>\$ 711,867</u>	<u>\$ 732,000</u>

Note - Archdiocesan accounting policies require reporting capital additions (major plant improvements, school additions, multipurpose buildings, etc.) as expenditures in the Statement of Revenues and Expenses at the time the expenditure is made. Loans may be obtained from The St. Louis Archdiocesan Fund (SLAF) to finance these additions. Currently, SLAF loan activity for the year is as follows:

Note payable SLAF - as of June 30 (prior year)	\$ -
Plus - Advances on loan	-
Less -Payments on loan	<u> </u>
Note payable SLAF - as of June 30, 20xx	<u>\$ -</u>

Example Parish
Annual Parish Financial Statements to Parishioners
Statement of Revenues & Expenses
For the Periods Listed Below

	July 1, 20xx to June 30, 20xx				Prior Year Actual	Next Year's Budget
	Parish	School	Parish Organizations & Other	Total		
Revenue						
Offertory collections	\$ 259,936	\$ 23,075	\$ -	\$ 283,011	\$ 280,000	\$ 290,000
Unrestricted gifts	10,000	5,000	-	15,000	5,000	10,000
Restricted gifts	15,031	21,008	20,000	56,039	45,000	40,000
Program fees	9,271	215,457	-	224,728	230,000	245,000
Investment income	61,368	10,164	-	71,532	65,000	40,000
Grant revenue	-	128,647	-	128,647	120,000	125,000
Other revenues	51,878	64,738	-	116,616	112,000	120,000
Total Revenues	407,484	468,089	20,000	895,573	857,000	870,000
Expenses						
Personnel costs	67,771	537,843	-	605,614	585,000	610,000
Supplies	24,612	29,512	-	54,124	50,000	50,000
Fees & services	8,546	7,270	-	15,816	12,000	20,000
Occupancy	27,841	59,011	-	86,852	80,000	90,000
Transfers Parishes/ Archdiocese	36,639	47,316	-	83,955	81,000	84,000
Total Expenses	165,409	680,952	-	846,361	808,000	854,000
Excess of operating revenues over expenses	242,075	(212,863)	20,000	49,212	49,000	16,000
Other						
Capital expenditures	(50,000)	(20,000)	-	(70,000)	(40,000)	(50,000)
Capital campaign income	-	-	-	-	-	-
Other non-cash transactions	-	-	-	-	-	-
Excess (deficiency) of revenues over expenses	\$ 192,075	\$ (232,863)	\$ 20,000	(20,788)	\$ 9,000	\$ (34,000)
Net assets at beginnning of year				501,800		
Net assets at end of year				\$ 481,012		

Offertory gifts increased (decreased) by XX% from the prior year.

Total operating expenses increased (decreased) by XX% from the prior year.