

Vijay - St Rose of Lima Parish - HW C

	2015		2014		2013		2012		% Change 2014-2015	% Change 2013-2014	% Change 2012-2013
STATEMENTS OF FINANCIAL POSITION	% of Total Assets		% of Total Assets		% of Total Assets		% of Total Assets				
<i>As of June 30th of the year listed -></i>											
ASSETS											
Cash and Cash Equivalents	1,289,430	7.1%	782,897	4.5%	1,484,109	9.5%	902,093	6.7%	64.7%	-47.2%	64.5%
Grants Receivable - State of Connecticut	0	0.0%	132,213	0.8%	0	0.0%	0	0.0%	-100.0%	na	na
Pledges Receivable for Building Fund, Net	0	0.0%	0	0.0%	7,063	0.0%	1,339	0.0%	na	-100.0%	427.5%
Notes Receivable - At Our Gate	17,500	0.1%	0	0.0%	25,000	0.2%	35,000	0.3%	na	-100.0%	-28.6%
Prepaid and Other Assets	25,069	0.1%	22,500	0.1%	64,020	0.4%	11,051	0.1%	11.4%	-64.9%	479.3%
Cash Restricted for Building Improvements	0	0.0%	10,876	0.1%	945,668	6.1%	0	0.0%	-100.0%	-98.8%	na
Investments	502,487	2.8%	500,002	2.9%	0	0.0%	0	0.0%	0.5%	na	na
Property and Equipment	16,311,867	89.9%	15,984,932	91.7%	13,019,354	83.8%	12,558,242	93.0%	2.0%	22.8%	3.7%
Total Assets	18,146,353	100.0%	17,433,420	100.0%	15,545,214	100.0%	13,507,725	100.0%	4.1%	12.1%	15.1%
LIABILITIES											
Accounts Payable	38,025	0.2%	35,046	0.2%	31,525	0.2%	27,124	0.2%	8.5%	11.2%	16.2%
Other Accrued Expenses and Liabilities	4,958	0.0%	5,634	0.0%	3,521	0.0%	3,628	0.0%	-12.0%	60.0%	-2.9%
Deferred Revenue - Religious Ed Fees	125,578	0.7%	116,040	0.7%	129,320	0.8%	145,026	1.1%	8.2%	-10.3%	-10.8%
Total Liabilities	168,561	0.9%	156,720	0.9%	164,366	1.1%	175,778	1.3%	7.6%	-4.7%	-6.5%
NET ASSETS											
Unrestricted											
Invested in Fixed Assets	16,311,867	89.9%	15,984,932	91.7%	13,019,354	83.8%	12,558,242	93.0%	2.0%	22.8%	3.7%
Designated for Capital Improvements	654,374	3.6%	374,688	2.1%	777,584	5.0%	614,494	4.5%	74.6%	-51.8%	26.5%
Undesignated	373,084	2.1%	246,646	1.4%	151,191	1.0%	46,120	0.3%	51.3%	63.1%	227.8%
Total Unrestricted	17,339,325	95.6%	16,606,266	95.3%	13,948,129	89.7%	13,218,856	97.9%	4.4%	19.1%	5.5%
Temporarily Restricted	638,467	3.5%	670,434	3.8%	1,432,719	9.2%	113,091	0.8%	-4.8%	-53.2%	1166.9%
Total Net Assets	17,977,792	99.1%	17,276,700	99.1%	15,380,848	98.9%	13,331,947	98.7%	4.1%	12.3%	15.4%
Total Liabilities and Net Assets	18,146,353	100.0%	17,433,420	100.0%	15,545,214	100.0%	13,507,725	100.0%	4.1%	12.1%	15.1%

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	2015		2014		2013		2012				
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS	% of Total Revenue		% of Total Revenue		% of Total Revenue		% of Total Revenue		% Change 2014-2015	% Change 2013-2014	% Change 2012-2013
REVENUE											
Offertory Collections	1,245,784	48.6%	1,274,503	28.5%	1,274,910	44.2%	1,208,902	60.4%	-2.3%	0.0%	5.5%
Religious Education	200,173	7.8%	204,765	4.6%	216,316	7.5%	216,150	10.8%	-2.2%	-5.3%	0.1%
Interest Income	1,298	0.1%	1,835	0.0%	2,848	0.1%	645	0.0%	-29.3%	-35.6%	341.6%
Gifts, Bequests, Fundraising and Misc	870,973	34.0%	691,657	15.5%	476,304	16.5%	337,764	16.9%	25.9%	45.2%	41.0%
Assets Released from Restriction	243,984	9.5%	2,293,068	51.3%	912,908	31.7%	239,565	12.0%	-89.4%	151.2%	281.1%
Total Revenues	2,562,212	100.0%	4,465,828	100.0%	2,883,286	100.0%	2,003,026	100.0%	-42.6%	54.9%	43.9%
EXPENSES											
Pastoral & Liturgical Services	546,073	21.3%	522,456	11.7%	973,152	45.2%	487,727	29.1%	4.5%	-46.3%	99.5%
Religious Education	297,465	11.6%	295,834	6.6%	290,113	13.5%	295,726	17.7%	0.6%	2.0%	-1.9%
Other Parish Activities - Cemetery	29,119	1.1%	19,618	0.4%	23,403	1.1%	14,975	0.9%	48.4%	-16.2%	56.3%
Fundraising	232,908	9.1%	317,478	7.1%	215,789	10.0%	218,750	13.1%	-26.6%	47.1%	-1.4%
Administrative & General	723,588	28.2%	741,781	16.6%	651,556	30.2%	656,102	39.2%	-2.5%	13.8%	-0.7%
Total expenses	1,829,153	71.4%	1,897,167	42.5%	2,154,013	100.0%	1,673,280	100.0%	-3.6%	-11.9%	28.7%
Increase in Unrestricted Net Assets	733,059	28.6%	2,568,661	57.5%	729,273	28.5%	329,746	12.9%	-71.5%	252.2%	121.2%
Changes in Temporarily Restricted Net Assets											
Temporarily Restricted Contributions											
Sandy Hook Support	45,114	1.8%	171,686	3.8%	923,684	32.0%		0.0%	-73.7%	-81.4%	na
Capital Improvements	85,517	3.3%	1,428,858	32.0%	1,160,677	40.3%	18,470	0.9%	-94.0%	23.1%	6184.1%
Cemetery	76,951	3.0%	1,000	0.0%		0.0%		0.0%	7595.1%	na	na
Other	4,435	0.2%	18,715	0.4%	136,325	4.7%	217,033	10.8%	-76.3%	-86.3%	-37.2%
TOTAL	212,017	8.3%	1,620,259	36.3%	2,220,686	77.0%	235,503	11.8%	-86.9%	-27.0%	843.0%
Sale of Cemetery Lots					11,850	0.4%	18,700	0.9%	na	-100.0%	-36.6%
Assets Released from Restriction	-243,984	-9.5%	-2,293,068	-51.3%	-912,908	-31.7%	-239,565	-12.0%	-89.4%	151.2%	281.1%
Increase in Temporarily Restricted Net Assets	-31,967	-1.2%	-672,809	-15.1%	1,319,628	45.8%	14,638	0.7%	-95.2%	-151.0%	8915.1%
Increase in Net Assets	701,092	27.4%	1,895,852	42.5%	2,048,901	71.1%	344,384	17.2%	-63.0%	-7.5%	494.9%
NET ASSETS											
Beginning of year	17,276,700		15,380,848		13,331,947		12,987,563				
End of year	17,977,792	701.7%	17,276,700	386.9%	15,380,848	533.4%	13,331,947	665.6%	4.1%	12.3%	15.4%

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	2015	2014	2013	2012
RATIO ANALYSIS etc.	2015	2014	2013	2012
Working Capital = Current Assets - Current Liabilities	\$1,289,016	\$896,930	\$1,545,146	\$918,731
... if Deferred Revenue is included in Cur. Lia.	\$1,163,438	\$780,890	\$1,415,826	\$773,705
Current Ratio = Current Assets/Current Liabilities	30.99	23.05	45.09	30.88
... if Deferred Revenue is included in Cur. Lia.	7.90	5.98	9.61	5.40
Quick Ratio = Cash and Equivalents/Current Liabilities	30.00	19.25	42.35	29.33
... if Deferred Revenue is included in Cur. Lia.	7.65	5.00	9.03	5.13
Days of Cash on Hand	257.30	150.62	251.48	196.78
Debt to Assets	0.00	0.00	0.00	0.00
Times Interest Earned (Before Extraordinary Items)	na	na	na	na
Net Margin	27.4%	42.5%	71.1%	17.2%
Operating Margin	28.6%	57.5%	25.3%	16.5%
Salaries & Wages	\$572,774	\$594,325	\$544,850	\$537,298
Salaries & Wages / Total Expenses	31.3%	31.3%	25.3%	32.1%
Fundraising Expense Ratio	26.7%	45.9%	45.3%	64.8%