

ST MARY CATHOLIC SCHOOL, SHERMAN
STATEMENTS OF ACTIVITIES

Account Number		7/1/2016 - 6/30/2017	7/1/2015 - 6/30/2016
	Change in Unrestricted Net Assets		
	Revenues		
4010	Tuition		
4011	Tuition		
4012	Tuition K-8	\$ 483,299	\$ 498,343
4013	Tuition Pre-K	85,130	55,203
4014	Tuition Refunds	-	-
4015	Uncollectible Tuition	-	(898)
4016	Other Tuition	77,598	58,030
		<u>646,026</u>	<u>610,678</u>
		646,026	610,678
4020	Fees		
4021	Fees		
4022	Registration Fees	71,350	27,024
4023	Technology Fees	-	-
4024	Extended Day fees	3,290	2,625
4025	Athletic Fees	14,438	17,636
4026	Concessions	1,204	1,358
4027	Late Charges	1,270	(45)
4028	Other	29,721	29,133
		<u>121,273</u>	<u>77,731</u>
		121,273	77,731
4030	Parish Subsidy		
4031	Parish Subsidy		
4032	Cash Subsidy from Parish	90,000	125,000
4033	School Expenses Paid by Parish	54,961	1,715
		<u>144,961</u>	<u>126,715</u>
		144,961	126,715
4100	Fundraisers & Investment Income		
4110	Fundraisers		
4111	Bingo	-	-
4112	Carnivals/Bazaars/Auctions	685	1,126
4113	Raffles	-	-
4114	Scrip Program	65,295	45,266
4115	Annual Campaign	650	2,734
4116	Other Fundraisers	227,121	226,508
		<u>293,751</u>	<u>275,633</u>
4120	Investment Income		
4121	Unrealized Gains/(Losses) on Securities	4,180	(2,566)
4122	Realized Gains/(Losses) on Sales of Securities	4,890	-
4123	Interest & Dividend Income	968	400

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		10,038	(2,166)
		303,789	273,468
4200	Other Revenues		
4230	Pre-School & Other Child Care Services		
4231	Child Care Services	-	-
		-	-
4240	Cafeteria		
4241	Cafeteria Revenue	48,409	43,107
		<u>48,409</u>	<u>43,107</u>
4260	Rental Income		
4261	Rental Income	-	-
		-	-
4280	Field Trip Revenues		
4281	Field Trip Revenues	12,286	4,257
		<u>12,286</u>	<u>4,257</u>
4290	Miscellaneous Revenues		
4291	Miscellaneous Revenues	14,987	15,109
		<u>14,987</u>	<u>15,109</u>
		75,682	62,473
4400	Gifts, Bequests, & Property Sales		
4410	Gifts from Other Parishes/Schools		
4411	Gifts from Other Parishes/Schools	-	-
		-	-
4420	Gifts & Bequests		
4421	Gifts & Bequests	51,117	54,070
		<u>51,117</u>	<u>54,070</u>
4430	Gain/(Loss) on Sale of Property		
4431	Gain/(Loss) on Sale of Property	-	-
		-	-
		<u>51,117</u>	<u>54,070</u>
4500	Assets Released from Restriction		
4510	Assets Released from Restriction		
4511	Assets Released from Restriction	-	-
		-	-
		-	-
		-	-
	Total Revenues	1,342,848	1,205,134
	Expenses		
5000	Compensation & Benefits		

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5010	Salaries & Wages		
5011	Religious	-	-
5012	Priests	-	-
5013	Lay	609,129	574,933
5014	Substitutes	-	-
5015	Aides	-	-
5016	Stipends	-	-
		<u>609,129</u>	<u>574,933</u>
5020	Payroll Taxes		
5021	FICA	34,161	32,298
5022	Medicare	7,989	7,554
5025	Payroll Expenses - Other	1,860	-
		<u>44,011</u>	<u>39,852</u>
5030	Employee Benefits		
5031	Group Insurance Premiums	127,672	121,043
5032	Pension - Clergy	-	-
5033	403(B) Lay Retirement Plan	15,489	11,691
		<u>143,161</u>	<u>132,734</u>
5040	Contract Labor		
5041	Contract Labor	25	-
		<u>25</u>	<u>-</u>
		<u>796,326</u>	<u>747,519</u>
5100	Contributions & Assessments		
5110	Contributions & Assessments		
5111	Contributions to Other Charitable & Religious Orgs.	-	-
5113	Schools Assessment	2,608	2,856
		<u>2,608</u>	<u>2,856</u>
		<u>2,608</u>	<u>2,856</u>
5200	Professional Fees		
5210	Professional Fees		
5211	Audit & Accounting	3,015	3,486
5212	Legal	-	-
5213	Other	23,532	14,300
5214	School Community Education	-	-
5215	Staff Continuing Education & Development	1,466	1,894
		<u>28,013</u>	<u>19,680</u>
		<u>28,013</u>	<u>19,680</u>
5260	Insurance & Risk Management		
5261	Insurance & Risk Management		
5262	Student Accident Insurance	-	-

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Account Number		7/1/2016 - 6/30/2017	7/1/2015 - 6/30/2016
5263	Insurance - Property, Casualty, Etc	20,368	17,478
5264	Deductibles & Uninsured Casualty Losses	-	410
5265	Safe Environment Program	299	236
		<u>20,667</u>	<u>18,124</u>
		<u>20,667</u>	<u>18,124</u>
5300	Supplies, Repairs, Maintenance, Equipment & Related Services		
5310	Supplies		
5311	Textbooks	17,297	25,746
5312	Classroom Supplies	11,944	10,230
5313	Food & Beverages	38,224	33,399
5314	Postage & Delivery	577	422
5315	Printing & Reproduction	-	1,627
5316	Liturgical Supplies	-	-
5317	Office Supplies	3,904	4,214
5318	Miscellaneous Supplies	2,767	2,379
		<u>74,713</u>	<u>78,016</u>
5320	Purchased Furniture & Equipment		
5321	Minor Purchased Furniture & Equipment	18,445	23,343
5322	Major Purchased Furniture & Equipment	80,847	43,921
		<u>99,291</u>	<u>67,263</u>
5330	Repairs & Maintenance		
5331	Vehicles	358	128
5332	Building Repairs & Maintenance	26,846	11,984
5333	Equipment Repairs	1,301	2,058
5334	Maintenance Services	24,034	23,379
5335	Janitorial Supplies	6,166	6,205
		<u>58,704</u>	<u>43,755</u>
5340	Rental Expense		
5341	Leased Equipment	6,296	7,617
5342	Facilities Leasing & Rentals	585	1,243
		<u>6,881</u>	<u>8,860</u>
5350	Other Services & Charges		
5351	Texas Catholic Subscriptions	-	-
5352	Subscriptions	5,121	5,528
5354	Dues & Memberships	11,214	10,670
5355	Advertising & Promotion	3,834	2,645
5356	Travel & Lodging	225	4,030
5358	Property Taxes	-	-
5359	Field Trip Expense	12,658	10,787
5360	Scrip Purchases	65,483	46,375
5361	Gift Shop, Spirit Store, Etc. Purchases	-	-

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5362	Miscellaneous Other Services & Charges	102,996	88,445
		201,531	168,480
	Equipment & Related Services	441,121	366,373
5400	Utilities		
5410	Utilities		
5415	Electric	19,305	24,237
5420	Gas	3,656	3,088
5425	Water & Sewer	4,281	4,800
5430	Telephone	2,939	2,338
5435	Internet	-	-
5440	Cell Phones	-	-
5450	Alarm Monitoring & Security	517	489
5460	Cable TV (& Internet)	1,326	1,321
		32,024	36,273
		32,024	36,273
5600	Interest & Finance Charges		
5610	Interest Expense		
5611	Interest Expense	-	-
		-	-
5620	Financing Costs		
5621	Financing Costs	-	-
		-	-
5630	Bank Charges		
5631	Bank Account Fees	-	89
		-	89
5640	Credit Card Fees		
5641	Credit Card Fees	3,814	3,127
		3,814	3,127
		3,814	3,217
5700	Bad Debt Expense		
5710	Bad Debt Expense		
5711	Bad Debt Expense	-	11,063
		-	11,063
5720	Uncollectible Pledges		
5721	Uncollectible Pledges	-	-
		-	-
		-	11,063
5800	Depreciation & Amortization		
5810	Depreciation & Amortization		

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5811	Depreciation Expense	-	-
5821	Amortization Expense	-	-
		-	-
		-	-
	Total Expenses	1,324,574	1,205,103
	Total Change in Unrestricted Net Assets	18,274	31
	Change in Temporarily Restricted Net Assets		
7010	Capital Campaign Pledges		
7011	Pledges Received	-	-
		-	-
		-	-
7020	Other Contributions		
7021	Contributions Received	42,250	48,866
		42,250	48,866
7040	Investment Income		
7041	Unrealized Gains/(Losses) on Securities	-	-
7042	Realized Gains/(Losses) Sales of Securities	-	-
7043	Interest & Dividends	-	-
		-	-
		-	-
7050	Uncollectible Pledges		
7051	Uncollectible Pledges	-	-
		-	-
		-	-
7060	Other Expenses & Costs		
7061	Other Expenses	-	-
		-	-
		-	-
7070	Assets Released from Restriction		
7071	Funds Released from Restriction	-	-
		-	-
		-	-
	Total Change in Temporarily Restricted Net Assets	42,250	48,866
	Change in Permanently Restricted Net Assets		
8010	Pledges		
8011	Pledges Received	-	-
		-	-
		-	-
8020	Other Contributions		
8021	Contributions Received	-	-
		-	-
		-	-
8050	Uncollectible Pledges		

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8051	Uncollectible Pledges	-	-
		-	-
	Total Change in Permanently Restricted Net Assets	-	-
	Combined Change in Net Assets	<u><u>\$ 60,524</u></u>	<u><u>\$ 48,897</u></u>