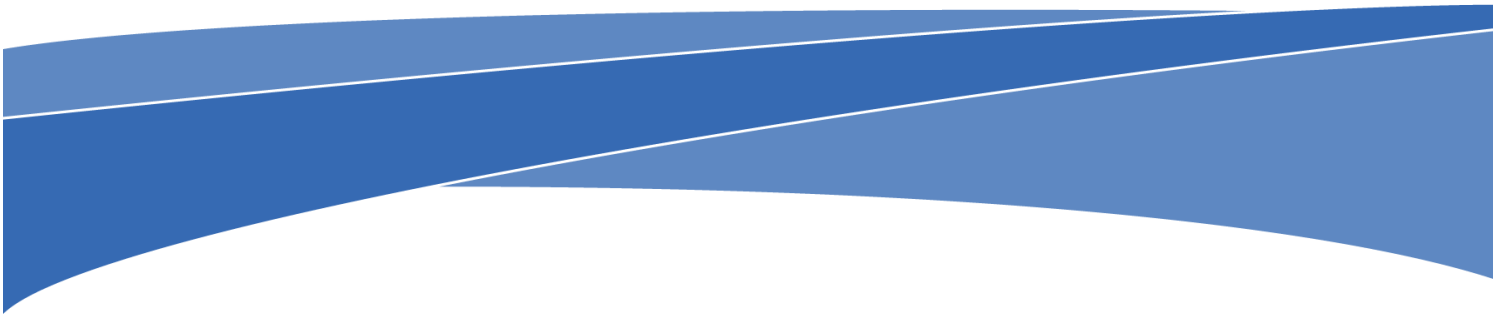


St. Mary Catholic School Sherman

Financial Statements for Agreed Upon Procedures

For the Period Ending:

6/30/2022



Prepared by:

Don Baird
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July 15, 2022

Catholic Diocese of Dallas
St. Mary Catholic School Sherman
Statement of Financial Position vs. Prior Year

	Jun 2022	Jun 2021	\$ Variance	% Variance
ASSETS				
Checking/Savings				
1000 - CASH & CASH EQUIVALENTS				
1001 - Checking Accounts	366,343	422,891	(56,548)	(13)%
1003 - Savings Account	26,532	26,519	13	0%
Total 1000 - CASH & CASH EQUIVALENTS	392,876	449,410	(56,535)	(13)%
Total Checking/Savings	392,876	449,410	(56,535)	(13)%
Accounts Receivable				
1100 - RECEIVABLES				
1101 - Tuition and Fees Receivable	51,966	12,362	39,604	320%
1103 - Allowance for Uncollectible Rec	(19,238)	(19,238)	0	0%
Total 1100 - RECEIVABLES	32,728	(6,876)	39,604	(576)%
Total Accounts Receivable	32,728	(6,876)	39,604	(576)%
Other Current Assets				
1200 - OTHER ASSETS				
1206 - Other	13,164	31,695	(18,531)	(58)%
1208 - Undeposited Funds	45,377	31,723	13,654	43%
Total 1200 - OTHER ASSETS	58,540	63,417	(4,877)	(8)%
Total Other Current Assets	58,540	63,417	(4,877)	(8)%
Other Assets				
1400 - INVESTMENTS				
1401 - Catholic Foundation	132,991	121,978	11,013	9%
Total 1400 - INVESTMENTS	132,991	121,978	11,013	9%
Total Other Assets	132,991	121,978	11,013	9%
TOTAL ASSETS	617,135	627,930	(10,795)	(2)%
LIABILITIES & NET ASSETS				
Accounts Payable				
2000 - ACCOUNTS PAYABLE				
2005 - Vendors and Suppliers		1,971	(1,971)	(100)%
Total 2000 - ACCOUNTS PAYABLE		1,971	(1,971)	(100)%
Total Accounts Payable		1,971	(1,971)	(100)%
Other Current Liabilities				
2100 - OTHER ACCRUED EXPENSES & LIAB				
2102 - Accrued Expenses	580		580	100%
Total 2100 - OTHER ACCRUED EXPENSES & LIAB	580		580	100%
2200 - PAYROLL LIABILITIES				
2206 - 403(B) Withholding	3,011	2,305	705	31%
2211 - Payroll Liabilities - Other	3,117	3,669	(551)	(15)%
Total 2200 - PAYROLL LIABILITIES	6,128	5,974	154	3%
2300 - LOANS PAYABLE				
2304 - PPP Loans		185,100	(185,100)	(100)%
Total 2300 - LOANS PAYABLE		185,100	(185,100)	(100)%
2400 - DEFERRED REVENUE				
2401 - Deferred Fees	9,971		9,971	100%
2402 - Deferred Tuition	105,388	(0)	105,388	(1,053,880,100)%
Total 2400 - DEFERRED REVENUE	115,359	(0)	115,359	(1,153,590,100)%
Total Other Current Liabilities	122,067	191,074	(69,007)	(36)%
Total Liabilities	122,067	193,045	(70,978)	(37)%
NET ASSETS				

Catholic Diocese of Dallas
St. Mary Catholic School Sherman
Statement of Financial Position vs. Prior Year

	Jun 2022	Jun 2021	\$ Variance	% Variance
3000 - NET ASSETS				
3010 - Begin Net Assets Without Donor Restrictions	432,880	131,659	301,221	229%
3020 - Begin Net Asset With Donor Restrictions	2,000	2,000	0	0%
Total 3000 - NET ASSETS	434,880	133,659	301,221	225%
3100 - QuickBooks Retained Earnings	5	2	3	134%
Net Income	60,183	301,224	(241,041)	(80)%
Total Net Assets	495,068	434,885	60,183	14%
TOTAL LIABILITIES & NET ASSETS	617,135	627,930	(10,795)	(2)%

Catholic Diocese of Dallas
St. Mary Catholic School Sherman
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2021- Jun 30, 2022	Jul 01, 2020- Jun 30, 2021	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue				
4010 - TUITION				
4011 - TUITION				
4012 - Tuition K-8	543,797	519,040	24,757	5%
4013 - Tuition Pre-K	88,622	91,118	(2,496)	(3)%
4014 - Tuition Refunds	0	341	(341)	(100)%
4015 - Uncollectible Tuition	1,381	0	1,381	100%
4016 - Other Tuition	119,065	84,428	34,637	41%
4011 - TUITION - Other		300	(300)	(100)%
Total 4011 - TUITION	752,865	695,226	57,639	8%
Total 4010 - TUITION	752,865	695,226	57,639	8%
4020 - FEES				
4021 - Fees				
4022 - Registration Fees	60,041	123,137	(63,096)	(51)%
4024 - Extended Day Fees	5,653	5,175	478	9%
4025 - Athletic Fees	3,749	86	3,663	4,282%
4026 - Concessions	435	0	435	100%
4027 - Late Charges	4,130	4,522	(392)	(9)%
4028 - Other	13,109	17,970	(4,861)	(27)%
4021 - Fees - Other			0	100%
Total 4021 - Fees	86,932	150,889	(63,957)	(42)%
Total 4020 - FEES	86,932	150,889	(63,957)	(42)%
4030 - PARISH SUBSIDY				
4031 - Parish Subsidy				
4032 - Cash Subsidy from Parish	100,000	120,000	(20,000)	(17)%
4033 - School Expenses Paid By Parish	0	224	(224)	(100)%
Total 4031 - Parish Subsidy	100,000	120,224	(20,224)	(17)%
Total 4030 - PARISH SUBSIDY	100,000	120,224	(20,224)	(17)%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - Fundraisers				
4113 - Raffles	0	11,785	(11,785)	(100)%
4114 - Script	8,687	14,388	(5,701)	(40)%
4116 - Other Fund Raisers	219,723	129,764	89,959	69%
Total 4110 - Fundraisers	228,410	155,936	72,473	46%
4120 - Investment Income				
4121 - Unreal. Gains(Loss) on Sale of Security	10,740	(5,564)	16,304	(293)%
4122 - Real. Gain(Loss) on Sale of Security	1,582	0	1,582	100%
4123 - Interest and Dividends	(1,309)	22	(1,331)	(6,152)%
Total 4120 - Investment Income	11,013	(5,542)	16,555	(299)%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	239,423	150,394	89,029	59%
4200 - OTHER REVENUES				
4240 - CAFETERIA				
4241 - Cafeteria Revenue	37,905	28,968	8,937	31%
Total 4240 - CAFETERIA	37,905	28,968	8,937	31%
4280 - FIELD TRIP REVENUES				
4281 - Field Trip Revenues	8,038	606	7,432	1,226%
Total 4280 - FIELD TRIP REVENUES	8,038	606	7,432	1,226%
4290 - MISCELLANEOUS REVENUES				
4291 - Miscellaneous Revenues	28,697	21,464	7,233	34%
Total 4290 - MISCELLANEOUS REVENUES	28,697	21,464	7,233	34%
Total 4200 - OTHER REVENUES	74,641	51,038	23,602	46%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES/SCHS				
4412 - Gifts from Diocese	0	20,000	(20,000)	(100)%
Total 4410 - GIFTS FROM OTHER PARISHES/SCHS	0	20,000	(20,000)	(100)%

Catholic Diocese of Dallas
St. Mary Catholic School Sherman
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2021- Jun 30, 2022	Jul 01, 2020- Jun 30, 2021	\$ Variance	% Variance
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	75,773	94,633	(18,860)	(20)%
Total 4420 - GIFTS AND BEQUESTS	75,773	94,633	(18,860)	(20)%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	75,773	114,633	(38,860)	(34)%
4500 - ASSETS RELEASED FROM RESTRICTION				
4510 - Assets Released From Restriction				
4511 - Assets Release from Restriction	185,100	185,100	0	0%
Total 4510 - Assets Released From Restriction	185,100	185,100	0	0%
Total 4500 - ASSETS RELEASED FROM RESTRICTION	185,100	185,100	0	0%
Total Revenue	1,514,733	1,467,504	47,229	3%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - Salaries and Wages				
5013 - Lay	779,843	714,344	65,499	9%
5014 - Substitutes	225	119	106	89%
5015 - Aides	4,120	12,213	(8,093)	(66)%
5016 - Stipends	1,410	0	1,410	100%
5010 - Salaries and Wages - Other		2,184	(2,184)	(100)%
Total 5010 - Salaries and Wages	785,598	728,860	56,738	8%
5020 - PAYROLL TAXES				
5021 - FICA	45,669	42,418	3,252	8%
5022 - Medicare	10,681	9,920	760	8%
5025 - Payroll Expenses-Other	699	288	411	143%
Total 5020 - PAYROLL TAXES	57,049	52,626	4,423	8%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	115,644	114,035	1,609	1%
5033 - 403(B) Lay Retirement Plan	24,545	11,300	13,245	117%
Total 5030 - EMPLOYEE BENEFITS	140,189	125,335	14,855	12%
5040 - CONTRACT LABOR				
5041 - Contract Labor	23,067	970	22,097	2,278%
Total 5040 - CONTRACT LABOR	23,067	970	22,097	2,278%
Total 5000 - COMPENSATION AND BENEFITS	1,005,903	907,790	98,113	11%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5113 - Schools Assessment	3,328	2,160	1,168	54%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	3,328	2,160	1,168	54%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	3,328	2,160	1,168	54%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	4,714	6,754	(2,040)	(30)%
5212 - Legal	23	0	23	100%
5213 - Other	1,453	470	983	209%
5215 - Staff Continuing Ed & Developmnt	500	315	185	59%
5210 - PROFESSIONAL FEES - Other	180	45	135	297%
Total 5210 - PROFESSIONAL FEES	6,870	7,584	(714)	(9)%
Total 5200 - PROFESSIONAL FEES	6,870	7,584	(714)	(9)%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5263 - Insurance-Property, Casualty et	30,173	32,189	(2,016)	(6)%
5265 - Safe Environment Program	16	35	(19)	(54)%
Total 5261 - INSURANCE & RISK MANAGEMENT	30,189	32,224	(2,035)	(6)%
Total 5260 - INSURANCE AND RISK MANAGEMENT	30,189	32,224	(2,035)	(6)%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				

Catholic Diocese of Dallas
St. Mary Catholic School Sherman
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2021- Jun 30, 2022	Jul 01, 2020- Jun 30, 2021	\$ Variance	% Variance
5311 - Textbooks	22,188	14,025	8,163	58%
5312 - Classroom Supplies	9,612	7,638	1,974	26%
5313 - Food & Beverages	41,797	20,966	20,832	99%
5314 - Postage and Delivery	228	250	(22)	(9)%
5315 - Printing and Reproduction	0	84	(84)	(100)%
5317 - Office Supplies	4,104	2,121	1,982	93%
5318 - Miscellaneous Supplies	4,306	1,103	3,203	291%
Total 5310 - SUPPLIES	82,234	46,186	36,048	78%
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furn & Equip	16,490	17,753	(1,263)	(7)%
5322 - Major Purchased Furn & Equip	88,322	10,443	77,879	746%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	104,812	28,196	76,616	272%
5330 - REPAIRS & MAINTENANCE				
5331 - Vehicles	9,529	741	8,788	1,185%
5332 - Building Repairs & Maint	17,159	5,184	11,975	231%
5333 - Equipment Repairs	0	94	(94)	(100)%
5334 - Maintenance Svcs	4,750	4,493	257	6%
5335 - Janitorial Supplies	7,163	7,855	(692)	(9)%
5330 - REPAIRS & MAINTENANCE - Other			0	100%
Total 5330 - REPAIRS & MAINTENANCE	38,952	18,367	20,585	112%
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	5,356	5,199	157	3%
Total 5340 - RENTAL EXPENSE	5,356	5,199	157	3%
5350 - OTHER SERVICES AND CHARGES				
5352 - Subscriptions	15,180	5,685	9,495	167%
5354 - Dues and Memberships	2,805	1,944	861	44%
5355 - Advertising & Promotion	2,936	2,125	811	38%
5356 - Travel & Lodging	796	0	796	100%
5359 - Field Trip Expense	8,219	5,294	2,925	55%
5360 - Scrip Purchases	8,469	13,779	(5,310)	(39)%
5361 - Gift Shop, Spirit Store Purchase	2,427	2,258	169	7%
5362 - Misc. Other Services & Charges	88,091	40,710	47,381	116%
5350 - OTHER SERVICES AND CHARGES - Other	290	907	(617)	(68)%
Total 5350 - OTHER SERVICES AND CHARGES	129,213	72,702	56,511	78%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	360,568	170,650	189,917	111%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	20,987	19,933	1,054	5%
5420 - Gas	2,697	1,745	952	55%
5425 - Water and Sewer	5,365	4,162	1,203	29%
5430 - Telephone	3,655	3,882	(227)	(6)%
5435 - Internet	7,990	8,641	(651)	(8)%
5450 - Alarm Monitoring & Security	1,338	2,986	(1,648)	(55)%
Total 5410 - UTILITIES	42,032	41,348	684	2%
Total 5400 - UTILITIES	42,032	41,348	684	2%
5600 - INTEREST & FINANCING CHARGES				
5620 - FINANCING COSTS				
5621 - Financing Costs	108	(45)	153	(340)%
Total 5620 - FINANCING COSTS	108	(45)	153	(340)%
5630 - BANK CHARGES				
5631 - Bank Account Fees	1,772	137	1,636	1,197%
Total 5630 - BANK CHARGES	1,772	137	1,636	1,197%
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	1,717	4,031	(2,315)	(57)%
Total 5640 - CREDIT CARD FEES	1,717	4,031	(2,315)	(57)%
Total 5600 - INTEREST & FINANCING CHARGES	3,597	4,123	(526)	(13)%

Catholic Diocese of Dallas
St. Mary Catholic School Sherman
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2021- Jun 30, 2022	Jul 01, 2020- Jun 30, 2021	\$ Variance	% Variance
5700 - BAD DEBT EXPENSE				
5710 - BAD DEBT EXPENSE				
5711 - Bad Debt Expense	2,060	400	1,660	415%
Total 5710 - BAD DEBT EXPENSE	<u>2,060</u>	<u>400</u>	<u>1,660</u>	<u>415%</u>
Total 5700 - BAD DEBT EXPENSE	<u>2,060</u>	<u>400</u>	<u>1,660</u>	<u>415%</u>
6000 - UNCATEGORIZED				
6010 - UNCATEGORIZED				
6011 - Uncategorized Expenses	3	0	3	100%
Total 6010 - UNCATEGORIZED	<u>3</u>	<u>0</u>	<u>3</u>	<u>100%</u>
Total 6000 - UNCATEGORIZED	<u>3</u>	<u>0</u>	<u>3</u>	<u>100%</u>
Total Expense	<u>1,454,550</u>	<u>1,166,280</u>	<u>288,270</u>	<u>25%</u>
Total Change in Net Assets Without Donor Restrictions	60,183	301,224	(241,041)	(80)%
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
7000 - NET ASSETS WITH DONOR RESTRICTIONS				
7020 - OTHER CONTRIBUTIONS				
7022 - SBA / PPP Loan Forgiven	185,100	185,100	0	0%
Total 7020 - OTHER CONTRIBUTIONS	<u>185,100</u>	<u>185,100</u>	<u>0</u>	<u>0%</u>
7070 - ASSETS RELEASED FROM RESTRICTION				
7071 - Funds Released from Restriction	(185,100)	(185,100)	0	0%
Total 7070 - ASSETS RELEASED FROM RESTRICTION	<u>(185,100)</u>	<u>(185,100)</u>	<u>0</u>	<u>0%</u>
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>100%</u>
Total Restricted Revenue and Support	<u>0</u>	<u>0</u>	<u>0</u>	<u>100%</u>
Total Change in Net Assets With Donor Restrictions	0	0	0	100%
Total Change in Net Assets	60,183	301,224	(241,041)	(80)%

Diocese of Dallas - Schools
St. Mary Catholic School Sherman
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2022

	Actual	Budget	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue and Support				
4010 - TUITION				
4011 - TUITION				
4012 - Tuition K-8	543,797	840,515	(296,718)	(35%)
4013 - Tuition Pre-K	88,622	135,480	(46,858)	(35%)
4015 - Uncollectible Tuition	1,381	0	1,381	0%
4016 - Other Tuition	119,065	97,294	21,771	22%
Total 4011 - TUITION	752,865	1,073,289	(320,424)	(30%)
Total 4010 - TUITION	752,865	1,073,289	(320,424)	(30%)
4020 - FEES				
4021 - Fees				
4022 - Registration Fees	60,041	43,525	16,516	38%
4024 - Extended Day Fees	5,653	3,000	2,653	88%
4025 - Athletic Fees	3,749	5,000	(1,251)	(25%)
4026 - Concessions	435	0	435	0%
4027 - Late Charges	4,130	0	4,130	0%
4028 - Other	13,109	26,900	(13,791)	(51%)
4021 - Fees - Other	(184)	0	(184)	0%
Total 4021 - Fees	86,932	78,425	8,507	11%
Total 4020 - FEES	86,932	78,425	8,507	11%
4030 - PARISH SUBSIDY				
4031 - Parish Subsidy				
4032 - Cash Subsidy from Parish	100,000	120,000	(20,000)	(17%)
4033 - School Expenses Paid By Parish	0	0	0	0%
Total 4031 - Parish Subsidy	100,000	120,000	(20,000)	(17%)
Total 4030 - PARISH SUBSIDY	100,000	120,000	(20,000)	(17%)
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - Fundraisers				
4114 - Script	8,687	7,000	1,687	24%
4116 - Other Fund Raisers	219,723	146,690	73,033	50%
Total 4110 - Fundraisers	228,410	153,690	74,720	49%
4120 - Investment Income				
4121 - Unreal. Gains(Loss) on Sale of Security	10,740	0	10,740	0%
4122 - Real. Gain(Loss) on Sale of Security	1,582	0	1,582	0%
4123 - Interest and Dividends	(1,309)	0	(1,309)	0%
Total 4120 - Investment Income	11,013	0	11,013	0%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	239,423	153,690	85,733	56%
4200 - OTHER REVENUES				
4240 - CAFETERIA				
4241 - Cafeteria Revenue	37,905	11,000	26,905	245%
Total 4240 - CAFETERIA	37,905	11,000	26,905	245%
4280 - FIELD TRIP REVENUES				
4281 - Field Trip Revenues	8,038	1,000	7,038	704%
Total 4280 - FIELD TRIP REVENUES	8,038	1,000	7,038	704%
4290 - MISCELLANEOUS REVENUES				
4291 - Miscellaneous Revenues	28,697	28,680	17	0%
Total 4290 - MISCELLANEOUS REVENUES	28,697	28,680	17	0%
Total 4200 - OTHER REVENUES	74,641	40,680	33,961	83%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	75,773	42,707	33,065	77%
Total 4420 - GIFTS AND BEQUESTS	75,773	42,707	33,065	77%

Diocese of Dallas - Schools
St. Mary Catholic School Sherman
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2022

	Actual	Budget	\$ Variance	% Variance
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	75,773	42,707	33,065	77%
4500 - ASSETS RELEASED FROM RESTRICTION				
4510 - Assets Released From Restriction				
4511 - Assets Release from Restriction	185,100	0	185,100	0%
Total 4510 - Assets Released From Restriction	185,100	0	185,100	0%
Total 4500 - ASSETS RELEASED FROM RESTRICTION	185,100	0	185,100	0%
Total Revenue and Support	1,514,733	1,508,791	5,942	0%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - Salaries and Wages				
5013 - Lay	779,843	741,020	38,823	5%
5014 - Substitutes	225	0	225	0%
5015 - Aides	4,120	0	4,120	0%
5016 - Stipends	1,410	0	1,410	0%
Total 5010 - Salaries and Wages	785,598	741,020	44,578	6%
5020 - PAYROLL TAXES				
5021 - FICA	45,669	47,645	(1,976)	(4%)
5022 - Medicare	10,681	11,147	(467)	(4%)
5025 - Payroll Expenses-Other	699	0	699	0%
Total 5020 - PAYROLL TAXES	57,049	58,792	(1,743)	(3%)
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	115,644	156,492	(40,848)	(26%)
5033 - 403(B) Lay Retirement Plan	24,545	24,040	506	2%
Total 5030 - EMPLOYEE BENEFITS	140,189	180,532	(40,342)	(22%)
5040 - CONTRACT LABOR				
5041 - Contract Labor	23,067	0	23,067	0%
Total 5040 - CONTRACT LABOR	23,067	0	23,067	0%
Total 5000 - COMPENSATION AND BENEFITS	1,005,903	980,344	25,559	3%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5113 - Schools Assessment	3,328	3,039	290	10%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	3,328	3,039	290	10%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	3,328	3,039	290	10%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	4,714	3,920	794	20%
5212 - Legal	23	0	23	0%
5213 - Other	1,453	0	1,453	0%
5215 - Staff Continuing Ed & Developmt	500	5,900	(5,400)	(92%)
5210 - PROFESSIONAL FEES - Other	180	0	180	0%
Total 5210 - PROFESSIONAL FEES	6,870	9,820	(2,950)	(30%)
Total 5200 - PROFESSIONAL FEES	6,870	9,820	(2,950)	(30%)
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5263 - Insurance-Property, Casualty et	30,173	25,178	4,995	20%
5265 - Safe Environment Program	16	258	(242)	(94%)
Total 5261 - INSURANCE & RISK MANAGEMENT	30,189	25,436	4,754	19%
Total 5260 - INSURANCE AND RISK MANAGEMENT	30,189	25,436	4,754	19%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				

Diocese of Dallas - Schools
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Statement of Activities - Actual vs. Budget
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	Actual	Budget	\$ Variance	% Variance
5311 - Textbooks	22,188	9,620	12,568	131%
5312 - Classroom Supplies	9,612	11,330	(1,718)	(15%)
5313 - Food & Beverages	41,797	35,800	5,997	17%
5314 - Postage and Delivery	228	450	(222)	(49%)
5315 - Printing and Reproduction	0	151	(151)	(100%)
5317 - Office Supplies	4,104	3,000	1,104	37%
5318 - Miscellaneous Supplies	4,306	5,200	(894)	(17%)
Total 5310 - SUPPLIES	82,234	65,551	16,683	25%
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furn & Equip	16,490	27,412	(10,922)	(40%)
5322 - Major Purchased Furn & Equip	88,322	10,500	77,822	741%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	104,812	37,912	66,900	176%
5330 - REPAIRS & MAINTENANCE				
5331 - Vehicles	9,529	1,860	7,669	412%
5332 - Building Repairs & Maint	17,159	10,000	7,159	72%
5333 - Equipment Repairs	0	2,500	(2,500)	(100%)
5334 - Maintenance Svcs	4,750	2,800	1,950	70%
5335 - Janitorial Supplies	7,163	7,000	163	2%
5330 - REPAIRS & MAINTENANCE - Other	351	0	351	0%
Total 5330 - REPAIRS & MAINTENANCE	38,952	24,160	14,792	61%
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	5,356	7,853	(2,497)	(32%)
5342 - Facilities Leasing and Rentals	0	10,000	(10,000)	(100%)
Total 5340 - RENTAL EXPENSE	5,356	17,853	(12,497)	(70%)
5350 - OTHER SERVICES AND CHARGES				
5352 - Subscriptions	15,180	8,000	7,180	90%
5354 - Dues and Memberships	2,805	10,000	(7,195)	(72%)
5355 - Advertising & Promotion	2,936	7,500	(4,564)	(61%)
5356 - Travel & Lodging	796	100	696	696%
5359 - Field Trip Expense	8,219	2,500	5,719	229%
5360 - Scrip Purchases	8,469	6,000	2,469	41%
5361 - Gift Shop, Spirit Store Purchase	2,427	3,000	(573)	(19%)
5362 - Misc. Other Services & Charges	88,091	65,300	22,791	35%
5350 - OTHER SERVICES AND CHARGES - Other	290	0	290	0%
Total 5350 - OTHER SERVICES AND CHARGES	129,213	102,400	26,813	26%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	360,568	247,876	112,692	45%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	20,987	21,000	(13)	(0%)
5420 - Gas	2,697	1,700	997	59%
5425 - Water and Sewer	5,365	4,800	565	12%
5430 - Telephone	3,655	3,000	655	22%
5435 - Internet	7,990	0	7,990	0%
5450 - Alarm Monitoring & Security	1,338	12,000	(10,662)	(89%)
5460 - Cable TV (& Internet if applic)	0	4,476	(4,476)	(100%)
Total 5410 - UTILITIES	42,032	46,976	(4,944)	(11%)
Total 5400 - UTILITIES	42,032	46,976	(4,944)	(11%)
5600 - INTEREST & FINANCING CHARGES				
5620 - FINANCING COSTS				
5621 - Financing Costs	108	0	108	0%
Total 5620 - FINANCING COSTS	108	0	108	0%

Diocese of Dallas - Schools
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Statement of Activities - Actual vs. Budget
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	Actual	Budget	\$ Variance	% Variance
5630 - BANK CHARGES				
5631 - Bank Account Fees	1,772	0	1,772	0%
Total 5630 - BANK CHARGES	1,772	0	1,772	0%
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	1,717	3,385	(1,669)	(49%)
Total 5640 - CREDIT CARD FEES	1,717	3,385	(1,669)	(49%)
Total 5600 - INTEREST & FINANCING CHARGES	3,597	3,385	212	6%
5700 - BAD DEBT EXPENSE				
5710 - BAD DEBT EXPENSE				
5711 - Bad Debt Expense	2,060	0	2,060	0%
Total 5710 - BAD DEBT EXPENSE	2,060	0	2,060	0%
Total 5700 - BAD DEBT EXPENSE	2,060	0	2,060	0%
6000 - UNCATEGORIZED				
6010 - UNCATEGORIZED				
6011 - Uncategorized Expenses	3	0	3	0%
Total 6010 - UNCATEGORIZED	3	0	3	0%
Total 6000 - UNCATEGORIZED	3	0	3	0%
Total Expense	1,454,550	1,316,875	137,676	10%
Total Change in Net Assets Without Donor Restrictions	60,183	191,917	(131,734)	(69%)
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
7000 - NET ASSETS WITH DONOR RESTRICTIONS				
7020 - OTHER CONTRIBUTIONS				
7022 - SBA / PPP Loan Forgiven	185,100	0	185,100	0%
Total 7020 - OTHER CONTRIBUTIONS	185,100	0	185,100	0%
7070 - ASSETS RELEASED FROM RESTRICTION				
7071 - Funds Released from Restriction	(185,100)	0	(185,100)	0%
Total 7070 - ASSETS RELEASED FROM RESTRICTION	(185,100)	0	(185,100)	0%
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	0	0	0	0%
Total Restricted Revenue and Support	0	0	0	0%
Total Change in Net Assets With Donor Restrictions	0	0	0	0%
Total Change in Net Assets	60,183	191,917	(131,734)	(69%)

Entities Included in this report:

St. Mary Catholic School Sherman