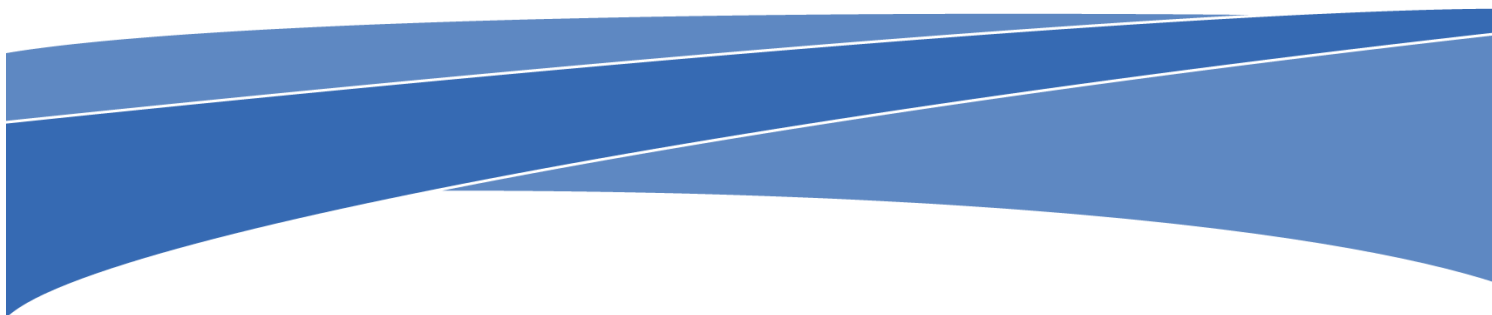


St. Mary Catholic School Sherman

Financial Statements for Agreed Upon Procedures

For the Period Ending:
6/30/2023



Prepared by:

Don Baird
dbaird@stmarych.org
July 22, 2023

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

	Jun 2023	Jun 2022	\$ Variance	% Variance
ASSETS				
Checking/Savings				
1000 - CASH & CASH EQUIVALENTS				
1001 - Checking Accounts	448,535	366,343	82,192	22%
1003 - Savings Account	26,559	26,539	20	0%
Total 1000 - CASH & CASH EQUIVALENTS	475,094	392,883	82,212	21%
Total Checking/Savings	475,094	392,883	82,212	21%
Accounts Receivable				
1100 - RECEIVABLES				
1101 - Tuition and Fees Receivable	53,749	51,966	1,783	3%
1103 - Allowance for Uncollectible Rec	(19,238)	(19,238)	0	0%
Total 1100 - RECEIVABLES	34,510	32,728	1,783	5%
Total Accounts Receivable	34,510	32,728	1,783	5%
Other Current Assets				
1200 - OTHER ASSETS				
1206 - Other	4,839	13,164	(8,324)	(63)%
1208 - Undeposited Funds	35,972	45,377	(9,404)	(21)%
Total 1200 - OTHER ASSETS	40,812	58,540	(17,728)	(30)%
Total Other Current Assets	40,812	58,540	(17,728)	(30)%
Other Assets				
1400 - INVESTMENTS				
1401 - Catholic Foundation	148,379	132,991	15,388	12%
Total 1400 - INVESTMENTS	148,379	132,991	15,388	12%
Total Other Assets	148,379	132,991	15,388	12%
TOTAL ASSETS	698,796	617,142	81,654	13%
LIABILITIES & NET ASSETS				
Other Current Liabilities				
2100 - OTHER ACCRUED EXPENSES & LIAB				
2102 - Accrued Expenses	96,015	580	95,435	16,454%
Total 2100 - OTHER ACCRUED EXPENSES & LIAB	96,015	580	95,435	16,454%
2200 - PAYROLL LIABILITIES				
2206 - 403(B) Withholding	2,815	3,011	(195)	(6)%
2211 - Payroll Liabilities - Other	5,763	3,117	2,646	85%
Total 2200 - PAYROLL LIABILITIES	8,578	6,128	2,450	40%
2400 - DEFERRED REVENUE				
2401 - Deferred Fees		9,971	(9,971)	(100)%
2402 - Deferred Tuition		105,388	(105,388)	(100)%
Total 2400 - DEFERRED REVENUE		115,359	(115,359)	(100)%
Total Other Current Liabilities	104,593	122,067	(17,474)	(14)%
Total Liabilities	104,593	122,067	(17,474)	(14)%
NET ASSETS				
3000 - NET ASSETS				
3010 - Begin Net Assets Without Donor Restrictions	493,063	432,880	60,183	14%
3020 - Begin Net Asset With Donor Restrictions	2,000	2,000	0	0%
Total 3000 - NET ASSETS	495,063	434,880	60,183	14%
3100 - QuickBooks Retained Earnings	12	12	0	0%
Net Income	99,128	60,183	38,945	65%
Total Net Assets	594,202	495,075	99,128	20%

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

	Jun 2023	Jun 2022	\$ Variance	% Variance
TOTAL LIABILITIES & NET ASSETS	698,796	617,142	81,654	13%

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

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue				
4010 - TUITION				
4011 - TUITION				
4012 - Tuition K-8	578,614	543,797	34,817	6%
4013 - Tuition Pre-K	93,740	88,622	5,118	6%
4014 - Tuition Refunds	300	0	300	100%
4015 - Uncollectible Tuition	0	1,381	(1,381)	(100)%
4016 - Other Tuition	209,387	119,065	90,322	76%
Total 4011 - TUITION	882,041	752,865	129,176	17%
Total 4010 - TUITION	882,041	752,865	129,176	17%
4020 - FEES				
4021 - Fees				
4022 - Registration Fees	73,183	60,041	13,142	22%
4024 - Extended Day Fees	12,640	5,653	6,988	124%
4025 - Athletic Fees	5,165	3,749	1,416	38%
4026 - Concessions	625	435	190	44%
4027 - Late Charges	2,090	4,130	(2,040)	(49)%
4028 - Other	22,370	13,109	9,261	71%
4021 - Fees - Other		(184)	184	(100)%
Total 4021 - Fees	116,073	86,932	29,141	34%
Total 4020 - FEES	116,073	86,932	29,141	34%
4030 - PARISH SUBSIDY				
4031 - Parish Subsidy				
4032 - Cash Subsidy from Parish	100,000	100,000	0	0%
4033 - School Expenses Paid By Parish	0	0	0	100%
Total 4031 - Parish Subsidy	100,000	100,000	0	0%
Total 4030 - PARISH SUBSIDY	100,000	100,000	0	0%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - Fundraisers				
4112 - Carnivals/Bazaars/Auctions	2,443	0	2,443	100%
4114 - Script	20,940	8,687	12,253	141%
4116 - Other Fund Raisers	296,075	219,723	76,352	35%
Total 4110 - Fundraisers	319,457	228,410	91,048	40%
4120 - Investment Income				
4121 - Unreal. Gains(Loss) on Sale of Security	14,259	10,740	3,519	33%
4122 - Real. Gain(Loss) on Sale of Security	0	1,582	(1,582)	(100)%
4123 - Interest and Dividends	1,149	(1,309)	2,458	(188)%
Total 4120 - Investment Income	15,408	11,013	4,395	40%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	334,865	239,423	95,442	40%
4200 - OTHER REVENUES				
4240 - CAFETERIA				
4241 - Cafeteria Revenue	41,252	37,905	3,347	9%
Total 4240 - CAFETERIA	41,252	37,905	3,347	9%
4280 - FIELD TRIP REVENUES				
4281 - Field Trip Revenues	11,959	8,038	3,921	49%
Total 4280 - FIELD TRIP REVENUES	11,959	8,038	3,921	49%
4290 - MISCELLANEOUS REVENUES				
4291 - Miscellaneous Revenues	11,326	28,697	(17,371)	(61)%
Total 4290 - MISCELLANEOUS REVENUES	11,326	28,697	(17,371)	(61)%
Total 4200 - OTHER REVENUES	64,537	74,641	(10,104)	(14)%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES/SCHS				
4412 - Gifts from Diocese	2,885	0	2,885	100%
Total 4410 - GIFTS FROM OTHER PARISHES/SCHS	2,885	0	2,885	100%
4420 - GIFTS AND BEQUESTS				

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

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
4421 - Gifts & Bequests	65,818	75,773	(9,955)	(13)%
Total 4420 - GIFTS AND BEQUESTS	65,818	75,773	(9,955)	(13)%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	68,703	75,773	(7,070)	(9)%
4500 - ASSETS RELEASED FROM RESTRICTION				
4510 - Assets Released From Restriction				
4511 - Assets Release from Restriction	0	185,100	(185,100)	(100)%
Total 4510 - Assets Released From Restriction	0	185,100	(185,100)	(100)%
Total 4500 - ASSETS RELEASED FROM RESTRICTION	0	185,100	(185,100)	(100)%
Total Revenue	1,566,219	1,514,733	51,485	3%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - Salaries and Wages				
5013 - Lay	818,203	779,843	38,360	5%
5014 - Substitutes	968	225	743	330%
5015 - Aides	15,699	4,120	11,580	281%
5016 - Stipends	0	1,410	(1,410)	(100)%
Total 5010 - Salaries and Wages	834,871	785,598	49,273	6%
5020 - PAYROLL TAXES				
5021 - FICA	47,699	45,669	2,030	4%
5022 - Medicare	11,156	10,681	475	4%
5025 - Payroll Expenses-Other	802	699	103	15%
Total 5020 - PAYROLL TAXES	59,657	57,049	2,608	5%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	146,554	115,644	30,910	27%
5033 - 403(B) Lay Retirement Plan	25,062	24,545	516	2%
Total 5030 - EMPLOYEE BENEFITS	171,616	140,189	31,427	22%
5040 - CONTRACT LABOR				
5041 - Contract Labor	21,987	23,067	(1,081)	(5)%
Total 5040 - CONTRACT LABOR	21,987	23,067	(1,081)	(5)%
Total 5000 - COMPENSATION AND BENEFITS	1,088,130	1,005,903	82,227	8%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5113 - Schools Assessment	3,268	3,328	(60)	(2)%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	3,268	3,328	(60)	(2)%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	3,268	3,328	(60)	(2)%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	5,667	4,714	954	20%
5212 - Legal	24	23	0	1%
5213 - Other	25	1,453	(1,428)	(98)%
5214 - School Community Education	300	0	300	100%
5215 - Staff Continuing Ed & Developmt	2,529	500	2,029	406%
5210 - PROFESSIONAL FEES - Other	0	180	(180)	(100)%
Total 5210 - PROFESSIONAL FEES	8,545	6,870	1,674	24%
Total 5200 - PROFESSIONAL FEES	8,545	6,870	1,674	24%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5263 - Insurance-Property, Casualty et	30,384	30,173	211	1%
5265 - Safe Environment Program	269	16	253	1,581%
Total 5261 - INSURANCE & RISK MANAGEMENT	30,653	30,189	464	2%
Total 5260 - INSURANCE AND RISK MANAGEMENT	30,653	30,189	464	2%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	9,017	22,188	(13,170)	(59)%

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

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
5312 - Classroom Supplies	9,265	9,612	(347)	(4)%
5313 - Food & Beverages	46,239	41,797	4,442	11%
5314 - Postage and Delivery	189	228	(39)	(17)%
5317 - Office Supplies	2,797	4,104	(1,306)	(32)%
5318 - Miscellaneous Supplies	3,863	4,306	(442)	(10)%
5310 - SUPPLIES - Other	0	0	0	100%
Total 5310 - SUPPLIES	71,354	82,234	(10,880)	(13)%
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furn & Equip	3,856	16,490	(12,634)	(77)%
5322 - Major Purchased Furn & Equip	0	88,322	(88,322)	(100)%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	3,856	104,812	(100,956)	(96)%
5330 - REPAIRS & MAINTENANCE				
5331 - Vehicles	800	9,529	(8,730)	(92)%
5332 - Building Repairs & Maint	27,955	17,159	10,796	63%
5333 - Equipment Repairs	11	0	11	100%
5334 - Maintenance Svcs	4,184	4,750	(566)	(12)%
5335 - Janitorial Supplies	4,818	7,163	(2,346)	(33)%
5330 - REPAIRS & MAINTENANCE - Other	0	351	(351)	(100)%
Total 5330 - REPAIRS & MAINTENANCE	37,768	38,952	(1,185)	(3)%
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	6,492	5,356	1,136	21%
5342 - Facilities Leasing and Rentals	490	0	490	100%
Total 5340 - RENTAL EXPENSE	6,982	5,356	1,626	30%
5350 - OTHER SERVICES AND CHARGES				
5352 - Subscriptions	8,826	15,180	(6,355)	(42)%
5354 - Dues and Memberships	549	2,805	(2,256)	(80)%
5355 - Advertising & Promotion	1,807	2,936	(1,129)	(38)%
5356 - Travel & Lodging	0	796	(796)	(100)%
5359 - Field Trip Expense	14,875	8,219	6,656	81%
5360 - Scrip Purchases	23,248	8,469	14,779	175%
5361 - Gift Shop, Spirit Store Purchase	3,240	2,427	813	33%
5362 - Misc. Other Services & Charges	117,887	88,091	29,796	34%
5350 - OTHER SERVICES AND CHARGES - Other	0	290	(290)	(100)%
Total 5350 - OTHER SERVICES AND CHARGES	170,432	129,213	41,218	32%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	290,391	360,568	(70,177)	(19)%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	20,212	20,987	(775)	(4)%
5420 - Gas	2,473	2,697	(224)	(8)%
5425 - Water and Sewer	5,121	5,365	(243)	(5)%
5430 - Telephone	3,572	3,655	(83)	(2)%
5435 - Internet	3,990	7,990	(4,000)	(50)%
5450 - Alarm Monitoring & Security	1,171	1,338	(167)	(12)%
Total 5410 - UTILITIES	36,540	42,032	(5,492)	(13)%
Total 5400 - UTILITIES	36,540	42,032	(5,492)	(13)%
5600 - INTEREST & FINANCING CHARGES				
5620 - FINANCING COSTS				
5621 - Financing Costs	0	108	(108)	(100)%
Total 5620 - FINANCING COSTS	0	108	(108)	(100)%
5630 - BANK CHARGES				
5631 - Bank Account Fees	435	1,772	(1,337)	(75)%
Total 5630 - BANK CHARGES	435	1,772	(1,337)	(75)%
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	6,699	1,717	4,982	290%
Total 5640 - CREDIT CARD FEES	6,699	1,717	4,982	290%
Total 5600 - INTEREST & FINANCING CHARGES	7,134	3,597	3,537	98%

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

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
5700 - BAD DEBT EXPENSE				
5710 - BAD DEBT EXPENSE				
5711 - Bad Debt Expense	2,430	2,060	370	18%
Total 5710 - BAD DEBT EXPENSE	<u>2,430</u>	<u>2,060</u>	<u>370</u>	<u>18%</u>
Total 5700 - BAD DEBT EXPENSE	<u>2,430</u>	<u>2,060</u>	<u>370</u>	<u>18%</u>
6000 - UNCATEGORIZED				
6010 - UNCATEGORIZED				
6011 - Uncategorized Expenses	0	3	(3)	(100)%
Total 6010 - UNCATEGORIZED	<u>0</u>	<u>3</u>	<u>(3)</u>	<u>(100)%</u>
Total 6000 - UNCATEGORIZED	<u>0</u>	<u>3</u>	<u>(3)</u>	<u>(100)%</u>
Total Expense	<u>1,467,091</u>	<u>1,454,550</u>	<u>12,540</u>	<u>1%</u>
Total Change in Net Assets Without Donor Restrictions	99,128	60,183	38,945	65%
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
7000 - NET ASSETS WITH DONOR RESTRICTIONS	0			
7020 - OTHER CONTRIBUTIONS	0			
7022 - SBA / PPP Loan Forgiven	0	185,100	(185,100)	(100)%
Total 7020 - OTHER CONTRIBUTIONS	<u>0</u>	<u>185,100</u>	<u>(185,100)</u>	<u>(100)%</u>
7070 - ASSETS RELEASED FROM RESTRICTION	0			
7071 - Funds Released from Restriction	0	(185,100)	185,100	(100)%
Total 7070 - ASSETS RELEASED FROM RESTRICTION	<u>0</u>	<u>(185,100)</u>	<u>185,100</u>	<u>(100)%</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	99,128	60,183	38,945	65%

Diocese of Dallas - Schools
St. Mary Catholic School Sherman
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue and Support				
4010 - TUITION				
4011 - TUITION				
4012 - Tuition K-8	578,614	659,701	(81,087)	(12%)
4013 - Tuition Pre-K	93,740	148,570	(54,830)	(37%)
4014 - Tuition Refunds	300	0	300	0%
4016 - Other Tuition	209,387	187,050	22,337	12%
Total 4011 - TUITION	882,041	995,321	(113,280)	(11%)
Total 4010 - TUITION	882,041	995,321	(113,280)	(11%)
4020 - FEES				
4021 - Fees				
4022 - Registration Fees	73,183	59,800	13,383	22%
4024 - Extended Day Fees	12,640	3,000	9,640	321%
4025 - Athletic Fees	5,165	5,000	165	3%
4026 - Concessions	625	300	325	108%
4027 - Late Charges	2,090	0	2,090	0%
4028 - Other	22,370	26,450	(4,080)	(15%)
Total 4021 - Fees	116,073	94,550	21,523	23%
Total 4020 - FEES	116,073	94,550	21,523	23%
4030 - PARISH SUBSIDY				
4031 - Parish Subsidy				
4032 - Cash Subsidy from Parish	100,000	100,000	0	0%
Total 4031 - Parish Subsidy	100,000	100,000	0	0%
Total 4030 - PARISH SUBSIDY	100,000	100,000	0	0%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - Fundraisers				
4112 - Carnivals/Bazaars/Auctions	2,443	0	2,443	0%
4114 - Script	20,940	7,000	13,940	199%
4116 - Other Fund Raisers	296,075	172,261	123,814	72%
Total 4110 - Fundraisers	319,457	179,261	140,196	78%
4120 - Investment Income				
4121 - Unreal. Gains(Loss) on Sale of Security	14,259	0	14,259	0%
4123 - Interest and Dividends	1,149	0	1,149	0%
Total 4120 - Investment Income	15,408	0	15,408	0%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	334,865	179,261	155,604	87%
4200 - OTHER REVENUES				
4240 - CAFETERIA				
4241 - Cafeteria Revenue	41,252	51,000	(9,748)	(19%)
Total 4240 - CAFETERIA	41,252	51,000	(9,748)	(19%)
4280 - FIELD TRIP REVENUES				
4281 - Field Trip Revenues	11,959	1,000	10,959	1,096%
Total 4280 - FIELD TRIP REVENUES	11,959	1,000	10,959	1,096%
4290 - MISCELLANEOUS REVENUES				
4291 - Miscellaneous Revenues	11,326	28,680	(17,354)	(61%)
Total 4290 - MISCELLANEOUS REVENUES	11,326	28,680	(17,354)	(61%)
Total 4200 - OTHER REVENUES	64,537	80,680	(16,143)	(20%)
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES/SCHS				
4412 - Gifts from Diocese	2,885	0	2,885	0%
Total 4410 - GIFTS FROM OTHER PARISHES/SCHS	2,885	0	2,885	0%
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	65,818	42,707	23,111	54%

Diocese of Dallas - Schools
St. Mary Catholic School Sherman
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
Total 4420 - GIFTS AND BEQUESTS	65,818	42,707	23,111	54%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	68,703	42,707	25,995	61%
Total Revenue and Support	1,566,219	1,492,520	73,699	5%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - Salaries and Wages				
5013 - Lay	818,203	832,834	(14,631)	(2%)
5014 - Substitutes	968	0	968	0%
5015 - Aides	15,699	0	15,699	0%
Total 5010 - Salaries and Wages	834,871	832,834	2,036	0%
5020 - PAYROLL TAXES				
5021 - FICA	47,699	51,636	(3,936)	(8%)
5022 - Medicare	11,156	12,076	(921)	(8%)
5025 - Payroll Expenses-Other	802	0	802	0%
Total 5020 - PAYROLL TAXES	59,657	63,712	(4,055)	(6%)
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	146,554	156,492	(9,938)	(6%)
5033 - 403(B) Lay Retirement Plan	25,062	22,001	3,061	14%
Total 5030 - EMPLOYEE BENEFITS	171,616	178,493	(6,877)	(4%)
5040 - CONTRACT LABOR				
5041 - Contract Labor	21,987	0	21,987	0%
Total 5040 - CONTRACT LABOR	21,987	0	21,987	0%
Total 5000 - COMPENSATION AND BENEFITS	1,088,130	1,075,039	13,091	1%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5113 - Schools Assessment	3,268	3,039	230	8%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	3,268	3,039	230	8%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	3,268	3,039	230	8%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	5,667	3,920	1,747	45%
5212 - Legal	24	0	24	0%
5213 - Other	25	0	25	0%
5214 - School Community Education	300	0	300	0%
5215 - Staff Continuing Ed & Developmt	2,529	5,900	(3,371)	(57%)
Total 5210 - PROFESSIONAL FEES	8,545	9,820	(1,275)	(13%)
Total 5200 - PROFESSIONAL FEES	8,545	9,820	(1,275)	(13%)
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5263 - Insurance-Property, Casualty et	30,384	29,118	1,266	4%
5265 - Safe Environment Program	269	265	4	2%
Total 5261 - INSURANCE & RISK MANAGEMENT	30,653	29,383	1,270	4%
Total 5260 - INSURANCE AND RISK MANAGEMENT	30,653	29,383	1,270	4%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	9,017	27,324	(18,307)	(67%)
5312 - Classroom Supplies	9,265	15,000	(5,735)	(38%)
5313 - Food & Beverages	46,239	35,800	10,439	29%
5314 - Postage and Delivery	189	450	(261)	(58%)
5315 - Printing and Reproduction	0	148	(148)	(100%)

Diocese of Dallas - Schools
St. Mary Catholic School Sherman
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
5317 - Office Supplies	2,797	8,000	(5,203)	(65%)
5318 - Miscellaneous Supplies	3,863	5,200	(1,337)	(26%)
5310 - SUPPLIES - Other	(17)	0	(17)	0%
Total 5310 - SUPPLIES	71,354	91,922	(20,568)	(22%)
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furn & Equip	3,856	27,412	(23,556)	(86%)
5322 - Major Purchased Furn & Equip	0	10,500	(10,500)	(100%)
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	3,856	37,912	(34,056)	(90%)
5330 - REPAIRS & MAINTENANCE				
5331 - Vehicles	800	1,860	(1,060)	(57%)
5332 - Building Repairs & Maint	27,955	39,000	(11,045)	(28%)
5333 - Equipment Repairs	11	2,500	(2,489)	(100%)
5334 - Maintenance Svcs	4,184	4,000	184	5%
5335 - Janitorial Supplies	4,818	7,000	(2,182)	(31%)
Total 5330 - REPAIRS & MAINTENANCE	37,768	54,360	(16,592)	(31%)
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	6,492	10,000	(3,508)	(35%)
5342 - Facilities Leasing and Rentals	490	10,000	(9,510)	(95%)
Total 5340 - RENTAL EXPENSE	6,982	20,000	(13,018)	(65%)
5350 - OTHER SERVICES AND CHARGES				
5352 - Subscriptions	8,826	15,000	(6,174)	(41%)
5354 - Dues and Memberships	549	10,000	(9,451)	(95%)
5355 - Advertising & Promotion	1,807	7,500	(5,693)	(76%)
5356 - Travel & Lodging	0	100	(100)	(100%)
5359 - Field Trip Expense	14,875	2,500	12,375	495%
5360 - Scrip Purchases	23,248	6,000	17,248	287%
5361 - Gift Shop, Spirit Store Purchase	3,240	3,000	240	8%
5362 - Misc. Other Services & Charges	117,887	65,300	52,587	81%
Total 5350 - OTHER SERVICES AND CHARGES	170,432	109,400	61,032	56%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	290,391	313,594	(23,203)	(7%)
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	20,212	23,000	(2,788)	(12%)
5420 - Gas	2,473	3,500	(1,027)	(29%)
5425 - Water and Sewer	5,121	5,000	121	2%
5430 - Telephone	3,572	3,000	572	19%
5435 - Internet	3,990	10,000	(6,010)	(60%)
5450 - Alarm Monitoring & Security	1,171	11,232	(10,061)	(90%)
5460 - Cable TV (& Internet if applic)	0	1,027	(1,027)	(100%)
Total 5410 - UTILITIES	36,540	56,759	(20,219)	(36%)
Total 5400 - UTILITIES	36,540	56,759	(20,219)	(36%)
5600 - INTEREST & FINANCING CHARGES				
5630 - BANK CHARGES				
5631 - Bank Account Fees	435	1,500	(1,065)	(71%)
Total 5630 - BANK CHARGES	435	1,500	(1,065)	(71%)
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	6,699	3,385	3,314	98%
Total 5640 - CREDIT CARD FEES	6,699	3,385	3,314	98%
Total 5600 - INTEREST & FINANCING CHARGES	7,134	4,885	2,249	46%
5700 - BAD DEBT EXPENSE				
5710 - BAD DEBT EXPENSE				
5711 - Bad Debt Expense	2,430	0	2,430	0%

Diocese of Dallas - Schools
St. Mary Catholic School Sherman
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
Total 5710 - BAD DEBT EXPENSE	2,430	0	2,430	0%
Total 5700 - BAD DEBT EXPENSE	2,430	0	2,430	0%
Total Expense	1,467,091	1,492,520	(25,429)	(2%)
Total Change in Net Assets Without Donor Restrictions	99,128	0	99,128	0%
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
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	99,128	0	99,128	0%

Entities Included in this report:

St. Mary Catholic School Sherman