



Catholic Diocese of Columbus

1817.0 – Statement of Activity – High Schools - EXAMPLE

<u>St. Xavier High School</u>					
<u>Statement of Activity - Operating</u>					
<u>July 2007 through April 2008</u>					
	Current Month Activity	Curren t Month Budget	YTD Activity	YTD Budget	Fiscal Year Budget
Income					
4150 – Student Tuition Receipts	23,634	25,000	261,286	282,000	314,006
4300 – Parish Subsidy	2,929	4,000	23,369	30,000	32,896
4350 – Gifts, Donations & Grants	5,000	5,000	133,146	150,000	173,300
4400 – Other School Income	34,529	36,000	87,188	142,000	164,000
4450 – Transfers from Activities - Net	18,000	19,000	167,140	165,000	183,000
4500 – Temporarily Restricted Assets Released	0	0	12,000	12,000	12,000
4600 – Permanently Restricted Assets Released	0	0	75,000	75,000	100,000
Total Income	84,092	89,000	759,129	856,000	979,202
Expense					
Salaries					
5150 – Administrative Salaries	5,833	5,833	58,333	58,333	70,040
5200 – Office Salaries	4,852	4,852	48,881	48,881	58,229
5250 – Clergy & Religious Salaries	0	0	0	0	0
5300 – Lay Teacher Salaries	25,652	25,652	252,847	252,847	308,361
5350 – Library & AV Salaries	3,250	3,250	32,083	32,083	39,000
5400 – Guidance Salaries	3,100	3,100	31,000	31,000	37,200
5450 – Other School Salaries	1,651	2,000	16,630	18,000	20,309
5500 – Maintenance Salaries	2,094	2,100	22,960	21,000	26,533
Total Salaries	46,432	46,787	462,734	462,144	559,672
Benefits					
5550 – Benefit – Clergy & Religious	0	0	0	0	0
5600 – Benefits – Lay	12,519	12,500	117,494	125,000	141,846
5650 – Faculty Residence Costs	312	210	2,664	2,100	2,500
Total Benefits	12,831	12,710	120,158	127,100	144,346
Other School Expenses					
6100 – Central Administration Fees	0	0	2,500	3,000	3,000
6150 – Office Expense	430	500	10,186	12,000	14,700
6200 – Religious Instruction Expense	4,250	4,500	10,780	11,000	11,000
6250 – Library & AV Expense	356	400	1,478	1,400	1,600
6330 – Guidance Expense	430	400	984	1,000	1,200
6350 – Department Expense - Net	4,300	4,000	14,560	18,000	21,000
6400 – Student Transportation – Net	5,000	5,000	22,570	25,000	30,000



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6450 – Bad Debt Expense	0	0	0	0	12,000
6500 – Other School Expenses	0	0	250	250	250
Total Other School Expenses	14,766	14,800	63,308	71,650	94,750
Building Related Operating Expenses					
6810 – Depreciation	5,901	5,901	59,015	59,015	70,818
6820 – Utility Expense	9,838	8,000	54,583	59,000	65,300
6830 – Maintenance Supply & Repair Expense	216	1,000	8,478	12,000	15,000
6840 – Insurance Expense	1,173	1,173	9,385	9,385	11,740
6850 – Interest Paid	230	230	1,867	2,300	2,760
6860 – Other Building Related Operating Expenses	0	0	1,156	1,200	1,200
Total Building Related Operating Expenses	17,358	16,304	134,484	142,900	166,818
Total Expenses	91,387	90,601	780,684	803,794	965,586
Net Income	(7,295)	(1,601)	(21,555)	52,206	13,616

Statement of Activity – Non-Operating

	Current Month Activity	Curren t Month Budget	YTD Activity	YTD Budget	Fiscal Year Budget
Income					
9000 – Bingo	16,200	15,000	176,458	150,000	180,000
9010 – Cafeteria	4,900	5,000	40,237	40,000	45,000
9020 – Athletic	20,100	19,000	164,523	160,000	175,000
9030 – School Fundraising	5,000	4,000	136,702	123,000	123,000
9040 – Student Activity	4,320	4,500	42,350	44,000	48,500
9060 – Miscellaneous Receipts - Nonoperating	3,200	2,000	11,450	12,000	12,000
Total Income	53,720	49,500	571,720	529,000	583,500
Expense					
9500 – Bingo	8,450	7,500	74,230	75,000	90,000
9550 – Cafeteria	4,623	4,500	39,876	39,000	43,000
9560 – Athletic	18,200	19,000	159,845	160,000	174,000
9570 – School Fundraising	13,950	14,500	82,340	81,500	92,000
9580 – Student Activity	4,320	4,500	42,350	44,000	48,500
9620 – Miscellaneous Expenses - NonOperating	3,200	2,000	11,450	12,000	12,000
Total Non-Operating Expense	52,743	52,000	410,091	411,500	459,500
Net Non-Operating Income	977	(2,500)	161,629	117,500	124,000



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Changes in Temporarily Restricted Net Assets					
7000 – Temporarily Restricted Revenue	5,000	4,000	28,500	40,000	48,000
7010 – Temporarily Restricted – Interest Income	782	1,000	8,312	10,000	12,000
7100 – Net Assets Released from Restrictions – Temporarily Restricted	0	0	(12,000)	(12,000)	(12,000)
Net Change in Temporarily Restricted Net Assets	<u>5,782</u>	<u>5,000</u>	<u>24,812</u>	<u>38,000</u>	<u>48,000</u>
Changes in Permanently Restricted Net Assets					
8000 – Permanently Restricted Revenue	0	0	25,862	57,542	75,000
8010 – Permanently Restricted – Investment Income	3,250	2,100	29,475	21,000	25,000
8020 – Permanently Restricted – Realized/Unrealized Gain(Loss)	(6,512)	8,000	33,476	80,000	100,000
8100 – Net Assets Released from Restrictions – Permanently Restricted	0	0	(75,000)	(75,000)	(100,000)
Net Change in Permanently Restricted Net Assets	<u>(3,262)</u>	<u>10,100</u>	<u>13,813</u>	<u>83,542</u>	<u>100,000</u>