ST MARK CATHOLIC SCHOOL, PLANO STATEMENTS OF FINANCIAL POSITION

Account Number		6/30/2014	6/30/2013
	Assets		
	Cash & Cash Equivalents		
1001	Operating Checking Account	\$ 167,681	\$ 178,602
1002	Money Market Account	1,576,184	1,549,409
1003	Savings Account	-	-
1004	Certificates of Deposit	-	-
1005	Treasury Securities	-	-
1006	Diocesan Funds on Deposit	-	-
1007	Petty Cash	-	-
		1,743,864	1,728,011
	Receivables		
1101	Tuition & Fees Receivable	30,326	12,990
1102	Accounts Receivable	-	60,000
1103	Allowance for Uncollectible Receivables	-	-
1104	Pledges Receivable	-	-
1105	Allowance for Uncollectible Pledges	-	-
		30,326	72,990
	Other Assets		
1201	Prepaid Expenses	27,613	27,652
1202	Inventory of Scrip Vouchers	-	-
1203	Inventory (e.g. bookstore, religious articles, etc.)	-	-
1204	Deferred Charges	-	-
1205	Deposits	-	-
1206	Other	-	-
1208	Undeposited Funds	2,717	6,784
		30,329	34,437
	Property & Equipment		
1301	Land	-	-
1302	Land not in use	-	-
1303	Land Improvements	269,175	333,719
1304	Buildings	-	-
1305	Building Improvements	-	-
1306	Furniture & Fixtures	-	-
1308	Equipment	-	-
1310	Vehicles	-	-
1312	Leasehold Improvements	-	-
1313	Construction In Progress	13,915	(166,859)
	Total Cost Property & Equipment	283,090	166,859
1322	Accumulated Depreciation - Land Improv.	(23,011)	(9,270)
1323	Accumulated Depreciation - Building	-	-
1324	Accumulated Depreciation - Building Improv.	-	-
1325	Accumulated Depreciation - Furniture & Fixture	-	-
1328	Accumulated Depreciation - Equipment	-	-
1330	Accumulated Depreciation - Vehicles	-	-

ST MARK CATHOLIC SCHOOL, PLANO STATEMENTS OF FINANCIAL POSITION

Account Number		6/30/2014	6/30/2013
1332	Accumulated Depreciation - Leasehold Improv.	- 200,000	457.500
	Property & Equipment, Net of Depreciation	260,080	157,589
	Investments		
1401	Catholic Foundation	974,877	872,937
1403	School Trust	-	-
1404	Other	-	-
		974,877	872,937
	Total Assets	\$ 3,039,476	\$ 2,865,963
	Liabilities		
	Accounts Payable		
2005	Vendors & Suppliers	43,436	-
2010	Payables to Diocesan Entities	, -	-
2015	Other Accounts Payable	-	-
•	•	43,436	-
	Credit Cards Payable		
2031	Credit Card Payable	-	-
	·		
			
	Special Collections - School		
2051	Special Collections - Schools	-	-
		-	-
	Other Accrued Expenses & Liabilities		
2101	Assessment Payable to Diocese School Office	-	-
2102	Accrued Expenses	-	-
2103	Security Deposits	-	(100)
2104	Accrued Interest on Loan(s)	<u> </u>	- ((22)
			(100)
	Payroll Liabilities		
2201	Federal Income Tax Withholding	-	-
2202	Medicare Tax Withholding	-	_
2203	Medicare Tax - Employer Liability	-	_
2204	FICA Tax Withholding	-	-
2205	FICA Tax Employer Liability	-	-
2206	403(B) Withholding	-	-
2207	Accrued Employer 403(B) Liability	-	-
2208	Garnishments Payable	-	-
2209	Sec. 125/Flexible Spending	-	-
2210	Unpaid Stipends	-	-
2211	Payroll Liabilities - Other	-	-
	•		_
	Loans Payable		
2301	Construction Loans	-	_

ST MARK CATHOLIC SCHOOL, PLANO STATEMENTS OF FINANCIAL POSITION

Account Number		6/30/2014	6/30/2013
2302	Loans from Diocese	-	-
2303	Mortgage Loans	-	-
2304	Loans from Parishioners	-	-
2305	Capitalized Lease Obligations	<u> </u>	-
		<u> </u>	
	Deferred Revenue		
2401	Deferred Fees	-	12,112
2402	Deferred Tuition	752,245	767,827
2403	Other Deferred Revenue	51,167	-
		803,412	779,939
	Total Liabilities	846,848	779,839
	Net Assets		
3010	Beginning Unrestricted Net Assets	1,908,525	1,891,631
3011	Current Year Unrestricted Change	202,141	(13,388)
3020	Beginning Temporarily Restricted Net Assets	207,882	206,208
3021	Current Year Temporarily Restricted Change	(125,919)	1,674
3030	Begin Permanently Restricted Net Assets	· · · · · · · · · · · · · · · · · · ·	-
3031	Current Year Permanently Restricted Change	-	-
	Unauthorized Accounts	-	-
	Total Net Assets	2,192,628	2,086,125
	Total Liabilities & Net Assets	\$ 3,039,476	\$ 2,865,963