

Mary Queen of the Holy Rosary
Profit & Loss Prev Year Comparison
July through September 2020

	Jul - Sep 20	Jul - Sep 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
401 · Offertory	426,320.09	486,588.77	-60,268.68	-12.4%
405 · Grants	0.00	5,000.00	-5,000.00	-100.0%
410 · Donations and Gifts	383.00	2,281.26	-1,898.26	-83.2%
412 · Rentals	1,700.00	3,400.00	-1,700.00	-50.0%
413 · Fund Raising	1,673.00	3,688.41	-2,015.41	-54.6%
414 · Gaming Activities	0.00	16,740.00	-16,740.00	-100.0%
415 · Pass Through Collections	4,648.00	0.00	4,648.00	100.0%
416 · Outreach Operations	1,070.00	648.00	422.00	65.1%
417 · Restricted Donations - Non	1,329.00	302,845.00	-301,516.00	-99.6%
418 · Restricted Donation - Oper	18,162.00	1,690.00	16,472.00	974.7%
419 · Sponsorships	0.00	8,350.00	-8,350.00	-100.0%
421 · Parish Program Income	4,549.00	29,770.21	-25,221.21	-84.7%
435 · Capital Campaign	41,462.94	83,222.50	-41,759.56	-50.2%
Total Income	501,297.03	944,224.15	-442,927.12	-46.9%
Gross Profit	501,297.03	944,224.15	-442,927.12	-46.9%
Expense				
501 · Assessments	59,544.24	70,862.50	-11,318.26	-16.0%
504 · Subsidy from Parish to School	272,298.44	242,498.88	29,799.56	12.3%
505 · Retirement-LEPP	9,257.03	8,719.34	537.69	6.2%
508 · Lexington Catholic Subsidy-Exp	12,600.00	11,800.00	800.00	6.8%
510 · Direct Outreach Donations	460.00	11,276.34	-10,816.34	-95.9%
514 · Charitable Gaming Expenses	25.00	723.00	-698.00	-96.5%
515 · Fund Raising Expense	0.00	16,508.45	-16,508.45	-100.0%
518 · Janitorial Supplies & Household	3,284.26	1,871.52	1,412.74	75.5%
522 · Taxes & Licenses	420.00	420.00	0.00	0.0%
523 · Gifts/Personnel Recognition	835.50	0.00	835.50	100.0%
525 · Salaries	117,514.24	124,359.88	-6,845.64	-5.5%
528 · Payroll Fees	624.00	685.56	-61.56	-9.0%
529 · Fringe	7,743.67	7,656.55	87.12	1.1%
530 · Repairs & Maintenance-General	10,917.05	3,994.79	6,922.26	173.3%
532 · Mileage	489.77	1,909.02	-1,419.25	-74.3%
534 · Food & Lodging	976.70	7,684.82	-6,708.12	-87.3%
535 · Leases & Service Contracts	11,430.09	10,899.81	530.28	4.9%
537 · Food Supplies	1,526.81	5,790.47	-4,263.66	-73.6%
538 · Rent	2,500.00	0.00	2,500.00	100.0%
539 · Equipment Maintenance	125.00	220.00	-95.00	-43.2%
541 · Office Supplies	574.99	613.78	-38.79	-6.3%
542 · Printing	1,649.84	2,507.16	-857.32	-34.2%
543 · Postage	645.44	455.49	189.95	41.7%
544 · Telephone, Internet & Cable	758.29	1,008.02	-249.73	-24.8%
545 · Books, Tapes & Subscriptions	11,188.90	17,677.13	-6,488.23	-36.7%
547 · Utilities	15,479.46	16,443.78	-964.32	-5.9%
548 · Conference Fees	0.00	13,852.50	-13,852.50	-100.0%
549 · Conference Expense	0.00	809.68	-809.68	-100.0%
550 · Dues	0.00	105.00	-105.00	-100.0%
551 · Programs	2,667.99	8,826.57	-6,158.58	-69.8%
552 · Advertising	100.00	0.00	100.00	100.0%
555 · Computer Supplies & Software	18,892.33	138.83	18,753.50	13,508.3%
564 · Program Supplies	274.97	4,517.40	-4,242.43	-93.9%
576 · Life Insurance	21.00	21.00	0.00	0.0%
577 · Health Insurance	18,203.02	21,156.00	-2,952.98	-14.0%
578 · Auto Insurance	2,428.00	1,690.28	737.72	43.6%
580 · Professional Services	2,830.00	3,064.00	-234.00	-7.6%
585 · Continuing Education	53.59	905.24	-851.65	-94.1%
590 · Bank Service Charges	220.54	531.05	-310.51	-58.5%
595 · ECommerce Fees	1,445.60	719.41	726.19	100.9%
Total Expense	590,005.76	622,923.25	-32,917.49	-5.3%
Net Ordinary Income	-88,708.73	321,300.90	-410,009.63	-127.6%

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Accrual Basis

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	<u>Jul - Sep 20</u>	<u>Jul - Sep 19</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Income				
900 · Interest Income	137.65	181.62	-43.97	-24.2%
904 · D&L Interest Inc-Nonassessable	0.00	9,870.88	-9,870.88	-100.0%
Total Other Income	137.65	10,052.50	-9,914.85	-98.6%
Other Expense				
945 · Even Exchange	15,298.95	7,326.06	7,972.89	108.8%
Total Other Expense	15,298.95	7,326.06	7,972.89	108.8%
Net Other Income	-15,161.30	2,726.44	-17,887.74	-656.1%
Net Income	-103,870.03	324,027.34	-427,897.37	-132.1%

Mary Queen of the Holy Rosary
Balance Sheet Prev Year Comparison
As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
100 · Operating - Central Bank				
100.15 · Festival non gaming	0.00	5,231.47	-5,231.47	-100.0%
100.16 · Adult Volleyball	302.54	0.00	302.54	100.0%
100.19 · Restr. Cash -Refugee ministry	1,245.00	1,545.00	-300.00	-19.4%
100.27 · Restr. Cash - Young Adult Init.	13,372.89	8,800.71	4,572.18	52.0%
100.28 · Restr Cash - Kermesse	7,916.00	7,712.00	204.00	2.7%
100.29 · Restricted Youth Group NCYC	0.00	1,441.72	-1,441.72	-100.0%
100.30 · Restr. Cash - Pastor Discretion	0.00	50.00	-50.00	-100.0%
100.31 · Restricted-World Marriage Enctr	0.00	997.77	-997.77	-100.0%
100 · Operating - Central Bank - Other	42,033.05	65,203.40	-23,170.35	-35.5%
Total 100 · Operating - Central Bank	64,869.48	90,982.07	-26,112.59	-28.7%
103 · Operating - Kentucky Bank				
103.15 · Ky. Bank - Festival non-gaming	0.00	-8,293.14	8,293.14	100.0%
103.16 · Restricted Adult Volleyball	0.00	291.62	-291.62	-100.0%
103.17 · Charities	6,927.48	6,927.48	0.00	0.0%
103.18 · Kentucky Bank - Night of Angels	0.00	52.00	-52.00	-100.0%
103.19 · Clare Francis Fraternity	0.00	557.87	-557.87	-100.0%
103.24 · Restr. Cash - Organ & Piano	0.00	85.00	-85.00	-100.0%
103.26 · Restricted - Music	14,128.97	13,089.31	1,039.66	7.9%
103.27 · Restricted-Clay's Mill Easement	87,200.00	87,200.00	0.00	0.0%
103.30 · Restr. Cash - Pastor Discretion	257,682.81	229,397.31	28,285.50	12.3%
103.43 · Restr. Cash-Covid19 Assistance	101,670.00	0.00	101,670.00	100.0%
103.50 · Designated - Church Renovation	40,477.16	470,000.00	-429,522.84	-91.4%
103.51 · Designated - Lift	0.00	101.00	-101.00	-100.0%
103.52 · Designated - Dishwasher Church	29,200.00	30,000.00	-800.00	-2.7%
103.54 · Advocacy - Facing Deportation	33,491.22	33,491.22	0.00	0.0%
103.55 · Designated - Playground Shelter	10,000.00	10,000.00	0.00	0.0%
103.56 · Designated - Marketing Study	3,000.00	5,500.00	-2,500.00	-45.5%
103.58 · Designated - Contingency	0.00	28,620.50	-28,620.50	-100.0%
103.59 · Designated-School Doors	2,000.00	2,000.00	0.00	0.0%
103.60 · Restricted - Technology	4,988.00	0.00	4,988.00	100.0%
103 · Operating - Kentucky Bank - Other	350,848.25	434,811.91	-83,963.66	-19.3%
Total 103 · Operating - Kentucky Bank	941,613.89	1,343,832.08	-402,218.19	-29.9%
110 · PTO Gaming - Chase Ckg	2,977.98	19,539.66	-16,561.68	-84.8%
117 · Capital				
117.10 · Restricted Cash - Church Carpet	0.00	20,077.66	-20,077.66	-100.0%
117.20 · Restr. Cash - Pastor Discretion	46,625.66	26,548.00	20,077.66	75.6%
117 · Capital - Other	377,233.90	274,310.89	102,923.01	37.5%
Total 117 · Capital	423,859.56	320,936.55	102,923.01	32.1%
Total Checking/Savings	1,433,320.91	1,775,290.36	-341,969.45	-19.3%
Other Current Assets				
140 · D&L Account-Restricted-2470697				
140.10 · D&L Restr - Pastor's Discretion	105,714.99	105,714.99	0.00	0.0%
140.11 · D&L Restr - Furniture/Vestments	3,052.19	3,052.19	0.00	0.0%
140.12 · D&L Restr - Loans Tuition	9,579.60	9,579.60	0.00	0.0%
140.13 · D&L Restr - PLQ	2,134.26	2,134.26	0.00	0.0%
140.14 · D&L Restr - Organ	0.00	23,337.22	-23,337.22	-100.0%
140.15 · D&L Restr - Energy Conservation	15,682.00	15,682.00	0.00	0.0%
140 · D&L Account-Restricted-2470697 - Other	4,171.57	4,256.57	-85.00	-2.0%
Total 140 · D&L Account-Restricted-2470697	140,334.61	163,756.83	-23,422.22	-14.3%
141 · D&L -Capital Reserve-2460661	22,528.75	22,528.75	0.00	0.0%
142 · D&L -Capital Reserve 2-2470674	152,315.95	152,315.95	0.00	0.0%
143 · D&L - Development-2470649	1,565.06	1,565.06	0.00	0.0%
144 · D&L - Cathedraicum-2460662	908.38	3,188.38	-2,280.00	-71.5%
146 · Deposits and Options	0.00	500.00	-500.00	-100.0%
Total Other Current Assets	317,652.75	343,854.97	-26,202.22	-7.6%
Total Current Assets	1,750,973.66	2,119,145.33	-368,171.67	-17.4%
Fixed Assets				
181 · Furniture & Fixtures	161,867.96	161,867.96	0.00	0.0%
182 · Building & Building Improvement	5,174,966.71	4,679,048.15	495,918.56	10.6%

Mary Queen of the Holy Rosary
Balance Sheet Prev Year Comparison
As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
184 · Computer System	835.89	835.89	0.00	0.0%
185 · Telephone System	30,427.01	30,427.01	0.00	0.0%
187 · Equipment	7,800.00	0.00	7,800.00	100.0%
190 · Accumulated Depreciation	-2,542,655.05	-2,420,227.77	-122,427.28	-5.1%
Total Fixed Assets	2,833,242.52	2,451,951.24	381,291.28	15.6%
TOTAL ASSETS	4,584,216.18	4,571,096.57	13,119.61	0.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
210 · Accounts Payable	16,698.29	10,516.90	6,181.39	58.8%
Total Accounts Payable	16,698.29	10,516.90	6,181.39	58.8%
Other Current Liabilities				
215 · Scholarship Monies Received	790.00	486.00	304.00	62.6%
224 · Annual Appeal	1,293.45	203.59	1,089.86	535.3%
228 · John Paul (Holy Father)	596.00	40.00	556.00	1,390.0%
230 · Rice Bowl	1,437.83	0.00	1,437.83	100.0%
231 · Black & Native	0.00	55.00	-55.00	-100.0%
233 · Holy Land	1,192.00	0.00	1,192.00	100.0%
234 · Catholic Communications	80.00	4.00	76.00	1,900.0%
235 · Catholic Relief Services	-100.00	200.00	-300.00	-150.0%
236 · Home Mission Sunday	0.00	5.00	-5.00	-100.0%
237 · Church in Central & Eastern Eur	892.00	60.00	832.00	1,386.7%
238 · Ordained and Lay Ministry	117.00	3,116.00	-2,999.00	-96.3%
240 · World Mission Sunday	1,529.00	100.00	1,429.00	1,429.0%
241 · Retirement for Religious	0.00	36.00	-36.00	-100.0%
242 · Campaign for Human Development	0.00	10.00	-10.00	-100.0%
243 · Opportunities for Life	0.00	35.00	-35.00	-100.0%
244 · Seminary Collection	1,297.00	-7.00	1,304.00	18,628.6%
246 · Other Special Collections	2,179.01	12,887.76	-10,708.75	-83.1%
251 · Assessment Due Current Year	59,544.24	68,832.00	-9,287.76	-13.5%
260 · Mass Stipends	3,805.00	5,310.00	-1,505.00	-28.3%
280 · SBA Loan COVID-19 CARES Act	129,516.33	0.00	129,516.33	100.0%
Total Other Current Liabilities	204,168.86	91,373.35	112,795.51	123.4%
Total Current Liabilities	220,867.15	101,890.25	118,976.90	116.8%
Total Liabilities	220,867.15	101,890.25	118,976.90	116.8%
Equity				
300 · Opening Net Assets	811,271.06	811,271.06	0.00	0.0%
320 · Unrestricted Net Assets	3,655,948.00	3,333,907.92	322,040.08	9.7%
Net Income	-103,870.03	324,027.34	-427,897.37	-132.1%
Total Equity	4,363,349.03	4,469,206.32	-105,857.29	-2.4%
TOTAL LIABILITIES & EQUITY	4,584,216.18	4,571,096.57	13,119.61	0.3%

Mary Queen of the Holy Rosary
Statement of Cash Flows
 July through September 2020

	Jul - Sep 20
OPERATING ACTIVITIES	
Net Income	-103,870.03
Adjustments to reconcile Net Income to net cash provided by operations:	
130 · Accounts Receivable	12,929.14
144 · D&L - Cathedraticum-2460662	117,000.00
210 · Accounts Payable	-204,670.34
215 · Scholarship Monies Received	790.00
224 · Annual Appeal	1,293.45
228 · John Paul (Holy Father)	596.00
230 · Rice Bowl	1,565.24
233 · Holy Land	1,192.00
234 · Catholic Communications	80.00
237 · Church in Central & Eastern Eur	892.00
238 · Ordained and Lay Ministry	117.00
240 · World Mission Sunday	1,529.00
244 · Seminary Collection	1,297.00
246 · Other Special Collections	2,115.00
251 · Assessment Due Current Year	-216,538.58
260 · Mass Stipends	810.00
	-382,873.12
Net cash provided by Operating Activities	-382,873.12
INVESTING ACTIVITIES	
182 · Building & Building Improvement	-210,771.57
	-210,771.57
Net cash provided by Investing Activities	-210,771.57
Net cash increase for period	-593,644.69
Cash at beginning of period	2,026,965.60
Cash at end of period	<u>1,433,320.91</u>

Mary, Queen of the Holy Rosary School
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Ordinary Income/Expense				
Income				
404 · Diocesan Grants	12,500.00	0.00	12,500.00	100.0%
405 · Grants	6,000.00	10,000.00	-4,000.00	-40.0%
410 · Donations and Gifts	11,633.37	2,579.00	9,054.37	351.1%
411 · School Registration Fees	3,300.00	1,700.00	1,600.00	94.1%
412 · Rentals	2,500.00	0.00	2,500.00	100.0%
413 · Fund Raising	0.00	2,785.00	-2,785.00	-100.0%
415 · Pass Thru Collections	0.00	0.00	0.00	0.0%
417 · Restricted Donations-NonOperati	20,975.00	11,000.00	9,975.00	90.7%
418 · Restricted Donations-Operating	12,950.00	0.00	12,950.00	100.0%
427 · Tuition	346,745.10	371,436.88	-24,691.78	-6.7%
440 · On-Site Parish Subsidy	357,324.10	161,665.92	195,658.18	121.0%
452 · School Programs and Fees	107,509.28	188,260.83	-80,751.55	-42.9%
Total Income	881,436.85	749,427.63	132,009.22	17.6%
Gross Profit	881,436.85	749,427.63	132,009.22	17.6%
Expense				
505 · Retirement-LEPP	18,976.13	21,410.84	-2,434.71	-11.4%
506 · Tuition Assistance	970.44	558.04	412.40	73.9%
512 · Scholarships	28,440.75	55,602.91	-27,162.16	-48.9%
515 · Fund Raising Expense	2,604.32	4,054.59	-1,450.27	-35.8%
518 · Janitorial Supplies & Household	1,809.71	1,358.33	451.38	33.2%
519 · Rental Expense-Equipment/Other	0.00	259.87	-259.87	-100.0%
521 · Bad Debt Expense	12,039.60	28,037.60	-15,998.00	-57.1%
525 · Salaries	399,086.56	413,326.78	-14,240.22	-3.5%
528 · Payroll Fees	2,840.50	2,660.29	180.21	6.8%
529 · Fringe	32,819.32	36,724.55	-3,905.23	-10.6%
530 · Repairs & Maintenance-General	7,344.39	2,583.17	4,761.22	184.3%
532 · Mileage/Transportation Costs	43.13	0.00	43.13	100.0%
535 · Leases & Service Contracts	29,249.19	35,706.91	-6,457.72	-18.1%
541 · Office Supplies	197.86	7,574.01	-7,376.15	-97.4%
543 · Postage	489.38	247.46	241.92	97.8%
544 · Telephone	-824.24	2,954.37	-3,778.61	-127.9%
547 · Utilities	29,561.64	20,633.60	8,928.04	43.3%
551 · Programs	22,054.73	11,984.11	10,070.62	84.0%
554 · Computer Maintenance	1,343.07	1,152.92	190.15	16.5%
555 · Computer Supplies & Software	5,124.40	3,390.64	1,733.76	51.1%
557 · Office Equipment	491.56	0.00	491.56	100.0%
564 · Program Supplies	635.80	116.23	519.57	447.0%
565 · Textbooks	14,825.27	16,286.71	-1,461.44	-9.0%
567 · Instructional Supplies	3,821.77	5,999.17	-2,177.40	-36.3%
574 · Hospitality	42.85	0.00	42.85	100.0%
576 · Life Insurance	35.00	-1,046.50	1,081.50	103.3%
577 · Health Insurance	75,427.06	89,038.45	-13,611.39	-15.3%
580 · Professional Services	1,048.00	601.00	447.00	74.4%
585 · Continuing Education	400.00	5,059.65	-4,659.65	-92.1%
590 · Bank Service Charges	173.84	163.48	10.36	6.3%
595 · ECommerceFees	98.56	95.52	3.04	3.2%
Total Expense	691,170.59	766,534.70	-75,364.11	-9.8%
Net Ordinary Income	190,266.26	-17,107.07	207,373.33	1,212.2%
Other Income/Expense				
Other Income				
900 · Interest Income-Assessable	185.27	382.29	-197.02	-51.5%
Total Other Income	185.27	382.29	-197.02	-51.5%

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Accrual Basis

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Other Expense				
901 · Interest Expense	43,826.61	33,388.27	10,438.34	31.3%
945 · Even Exchange	-3,202.87	-14.87	-3,188.00	-21,439.1%
Total Other Expense	<u>40,623.74</u>	<u>33,373.40</u>	<u>7,250.34</u>	<u>21.7%</u>
Net Other Income	<u>-40,438.47</u>	<u>-32,991.11</u>	<u>-7,447.36</u>	<u>-22.6%</u>
Net Income	<u><u>149,827.79</u></u>	<u><u>-50,098.18</u></u>	<u><u>199,925.97</u></u>	<u><u>399.1%</u></u>

Mary, Queen of the Holy Rosary School Balance Sheet Prev Year Comparison

As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
102 · School Checking				
102.2 · Mary Queen PTO/PAWS	2,256.62	12,783.59	-10,526.97	-82.4%
102.32 · Restricted Cash - Scholarships	2,394.64	15,421.04	-13,026.40	-84.5%
102.33 · Restr. Cash-Cornelia Nash Fund	0.00	13,693.79	-13,693.79	-100.0%
102.34 · Restricted Cash - Memorials	4,441.00	4,441.00	0.00	0.0%
102.361 · Restr-Secnd. Coll. Donations	0.00	10,622.93	-10,622.93	-100.0%
102.7 · school athletics	0.00	10,984.16	-10,984.16	-100.0%
102.80 · School Cross-Country	1,402.34	1,402.34	0.00	0.0%
102 · School Checking - Other	688,717.50	217,355.28	471,362.22	216.9%
Total 102 · School Checking	699,212.10	286,704.13	412,507.97	143.9%
103 · Kentucky Bank				
103.11 · Prepaid Tuition/Fees Current Yr	378,546.83	0.00	378,546.83	100.0%
103.33 · Restr. Cash-Cornelia Nash Fund	4,935.54	-758.25	5,693.79	750.9%
103.35 · Restricted Cash - Assessments	155,666.90	15,627.82	140,039.08	896.1%
103.39 · Restr-Fin. Feasibility Donation	74,652.56	315,092.50	-240,439.94	-76.3%
103.70 · School Athletics	3,072.32	-4,829.17	7,901.49	163.6%
103 · Kentucky Bank - Other	118,936.84	110,783.41	8,153.43	7.4%
Total 103 · Kentucky Bank	735,810.99	435,916.31	299,894.68	68.8%
Total Checking/Savings	1,435,023.09	722,620.44	712,402.65	98.6%
Accounts Receivable				
130 · Accounts Receivable	250.00	0.00	250.00	100.0%
132 · Tuition Receivable				
132.1 · FACTS Tuition & Fees Receivable	1,266,332.15	1,254,629.46	11,702.69	0.9%
132.99 · FACTS annual billing not due	-1,190,547.21	-1,209,151.82	18,604.61	1.5%
Total 132 · Tuition Receivable	75,784.94	45,477.64	30,307.30	66.6%
Total Accounts Receivable	76,034.94	45,477.64	30,557.30	67.2%
Other Current Assets				
150 · Payment at Institution	4,077.09	-1,097.00	5,174.09	471.7%
151 · Prepaid Bond Issue Fees	73,224.11	106,530.15	-33,306.04	-31.3%
155 · FACTS unremitted	13,962.01	10,020.20	3,941.81	39.3%
Total Other Current Assets	91,263.21	115,453.35	-24,190.14	-21.0%
Total Current Assets	1,602,321.24	883,551.43	718,769.81	81.4%
Fixed Assets				
181 · Furniture & Fixtures	17,527.22	13,286.20	4,241.02	31.9%
182 · Building & Building Improvement	8,639,537.15	8,639,537.15	0.00	0.0%
190 · Accumulated Depreciation	-4,570,823.80	-4,361,376.34	-209,447.46	-4.8%
Total Fixed Assets	4,086,240.57	4,291,447.01	-205,206.44	-4.8%
Other Assets				
134 · Allowance forUncollectible	-18,245.47	0.00	-18,245.47	-100.0%
Total Other Assets	-18,245.47	0.00	-18,245.47	-100.0%
TOTAL ASSETS	5,670,316.34	5,174,998.44	495,317.90	9.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
210 · Accounts Payable	297.88	209.10	88.78	42.5%
Total Accounts Payable	297.88	209.10	88.78	42.5%
Other Current Liabilities				
205 · Accrued Contract Payroll	130,161.72	131,427.12	-1,265.40	-1.0%
211 · Prepaid Fees				
211.1 · Prepaid PK Current Yr	34,203.92	52,752.16	-18,548.24	-35.2%
211.5 · Prepaid Aftercare Current Year	7,942.33	6,560.31	1,382.02	21.1%
Total 211 · Prepaid Fees	42,146.25	59,312.47	-17,166.22	-28.9%
213 · FACTS Refunds Due	225.00	0.00	225.00	100.0%
216 · Prepaid Tuition				
216.1 · Prepaid Tuition Current Yr	336,400.58	344,138.28	-7,737.70	-2.3%
Total 216 · Prepaid Tuition	336,400.58	344,138.28	-7,737.70	-2.3%

Mary, Queen of the Holy Rosary School Balance Sheet Prev Year Comparison

As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
246 · Other Special Collections	2,235.73	2,235.73	0.00	0.0%
251 · Assessments Due Current Year	0.00	0.01	-0.01	-100.0%
280 · SBA Loan from COVID-19 CARES Ac	533,681.58	0.00	533,681.58	100.0%
Total Other Current Liabilities	1,044,850.86	537,113.61	507,737.25	94.5%
Total Current Liabilities	1,045,148.74	537,322.71	507,826.03	94.5%
Long Term Liabilities				
270 · LFUCG Revenue Bond	4,361,717.36	4,494,864.06	-133,146.70	-3.0%
Total Long Term Liabilities	4,361,717.36	4,494,864.06	-133,146.70	-3.0%
Total Liabilities	5,406,866.10	5,032,186.77	374,679.33	7.5%
Equity				
300 · Opening Net Assets	2,235,440.67	2,235,440.67	0.00	0.0%
320 · Unrestricted Net Assets	-2,121,818.22	-2,042,530.82	-79,287.40	-3.9%
Net Income	149,827.79	-50,098.18	199,925.97	399.1%
Total Equity	263,450.24	142,811.67	120,638.57	84.5%
TOTAL LIABILITIES & EQUITY	5,670,316.34	5,174,998.44	495,317.90	9.6%

Mary, Queen of the Holy Rosary School
Statement of Cash Flows
 July through September 2020

	Jul - Sep 20
OPERATING ACTIVITIES	
Net Income	149,827.79
Adjustments to reconcile Net Income to net cash provided by operations:	
130 · Accounts Receivable	98,289.49
132 · Tuition Receivable:132.1 · FACTS Tuition & Fees Receivable	-1,188,694.79
132 · Tuition Receivable:132.99 · FACTS annual billing not due	1,190,547.21
150 · Payment at Institution	1,982.91
155 · FACTS unremitted	4,695.99
210 · Accounts Payable	-4,340.38
205 · Accrued Contract Payroll	-47,684.09
211 · Prepaid Fees:211.1 · Prepaid PK Current Yr	34,203.92
211 · Prepaid Fees:211.2 · Prepaid PK Next Year	-17,725.20
211 · Prepaid Fees:211.5 · Prepaid Aftercare Current Year	7,942.33
213 · FACTS Refunds Due	32.24
216 · Prepaid Tuition:216.1 · Prepaid Tuition Current Yr	336,400.58
216 · Prepaid Tuition:216.2 · Prepaid Tuition Next Yr	-277,627.74
251 · Assessments Due Current Year	-155,666.90
	132,183.36
Net cash provided by Operating Activities	132,183.36
FINANCING ACTIVITIES	
270 · LFUCG Revenue Bond	-60,471.83
	-60,471.83
Net cash provided by Financing Activities	-60,471.83
Net cash increase for period	71,711.53
Cash at beginning of period	1,363,311.56
Cash at end of period	<u>1,435,023.09</u>