



March 29, 2013

Mrs. Brooke Ann Cortese, Ed.D.  
Deputy Superintendent  
Secondary Education and Special Education  
Diocese of Allentown, Office of Education  
2145 Madison Avenue  
Bethlehem, Pennsylvania 18017

Dear Mrs. Cortese:

I am enclosing the final audit report of John Paul II Special Learning Center (Center) that was recently completed by this office. Your response has been incorporated into final report and labeled as an Appendix.

I would like to extend my appreciation for all the courtesy extended to my staff during the course of fieldwork. I understand you were especially helpful to Andrea Tirpak and Jason Seliga in expediting the audit process.

The final report will be forwarded to the Office of Developmental Programs (ODP) and the Office of Long Term Living (OLTL) to begin the Department's audit resolution process. The staff from the ODP and the OLTL may be in contact with you to follow-up on the action taken to comply with the report's recommendations.

If you have any questions concerning this matter, please contact David Bryan, Audit Resolution Section at (717) 783-7127.

Sincerely,

A handwritten signature in black ink that reads "Tina L Long". The signature is written in a cursive, flowing style.

Tina L. Long, CPA  
Director

Enclosure

c: Ms. Beverly Mackereth  
Ms. Bonnie Rose  
Mr. Fred Lokuta  
Mr. Robert Conklin

bc: Mr. Alexander Matolyak  
Mr. Brian Pusateri  
Mr. David Bryan  
Ms. Kenya Faulkner  
Ms. Shelley Lawrence  
NEFO Audit File (N1200-Z99)

Some information has been redacted from this audit report. The redaction is indicated by magic marker highlight. If you want to request an unredacted copy of this audit report, you should submit a written Right to Know Law (RTKL) request to DPW's RTKL Office. The request should identify the audit report and ask for an unredacted copy. The RTKL Office will consider your request and respond in accordance with the RTKL (65 P.S. §§ 67.101 et seq.) The DPW RTKL Office can be contacted by email at: [ra-dpwtkl@pa.gov](mailto:ra-dpwtkl@pa.gov).



March 29, 2013

The Honorable Beverly Mackereth  
Acting Secretary of Public Welfare  
Health & Welfare Building Room 333  
Harrisburg, Pennsylvania 17120

Dear Ms. Mackereth:

In response to a request from the Office of Developmental Programs (ODP) and the Office of Long Term Living (OLTL), the Bureau of Financial Operations (BFO) initiated a performance audit of the John Paul II Center for Special Learning (Center). The Center is a licensed adult training facility. The audit was primarily directed at determining the Center's compliance with applicable regulations and management of its various programs. The audit covered the period from July 1, 2010 through June 30, 2012.

The auditors identified that ODP was charged \$29,559 for unsupported licensed day habilitation services. Furthermore, the Center charged \$674 in unallowable depreciation expenses on the Center's Cost Report that was submitted to ODP.

The report is currently in final form and therefore does contain the Center's views on the report findings, conclusions and recommendations. The Center's response to the draft is included as Attachment A. The issues described in the findings were discussed with the Center's management at a closing conference held on January 8, 2013.

### **John Paul II** **Executive Summary**

The Center is a non-profit organization that falls under the jurisdiction of the Roman Catholic Diocese (Diocese) of Allentown. The Center primarily provides services to the residents of Berks, Carbon, Lehigh, Northampton, and Schuylkill counties.

The Center operates licensed adult training facilities in three locations: John Paul II Center for Special Learning (JPIL) in Shillington, PA; Mercy Special Learning Center (Mercy) in Allentown, PA; and St. Joseph Center for Special Learning (St. Joseph's) in Pottsville, PA. The Center provides licensed day habilitation services that assist consumers with intellectual and developmental disabilities.

During the two-year audit period, a total of 3 consumers were served under OLTL's various waiver programs, and 59 consumers were served under ODP's various waiver programs. Total Waiver funding was \$650,673.77 and \$670,930.47 for Fiscal Years 2010-2011 and 2011-2012, respectively.

**John Paul II Center for Special Learning  
July 1, 2010 through June 30, 2012**

FINDING NO. 1	SUMMARY
<p><b>The Center did not have sufficient documentation to support certain licensed day habilitation services, which resulted in a \$29,559 disallowance.</b></p>	<ul style="list-style-type: none"> <li>• For all ODP services tested, 384 of the 11,655 (3%) of the units tested were not supported by adequate service documentation.</li> <li>• When the BFO extrapolates the unsupported units over the population of licensed day service units, it results in a disallowance of \$29,559.</li> </ul>

HIGHLIGHTS OF RECOMMENDATIONS	
<p>The Center should:</p> <ul style="list-style-type: none"> <li>• Ensure that non-consecutive services are properly documented through progress notes and only documented units are billed.</li> </ul> <p>ODP should:</p> <ul style="list-style-type: none"> <li>• Recover \$29,559 for licensed day habilitation claims that were not supported by adequate documentation.</li> <li>• Monitor the Center to ensure that adequate documentation exists for each PROMISe reimbursement.</li> </ul>	

FINDING NO. 2	SUMMARY
<p><b>The Center's cost allocation plan is not in accordance with the ODP Cost Report Instructions.</b></p>	<ul style="list-style-type: none"> <li>• The Center does not have a written cost allocation plan to document its indirect expense allocation methodology.</li> <li>• The Center does not allocate all administrative costs to the ODP programs.</li> </ul>

HIGHLIGHTS OF RECOMMENDATIONS	
<p>The Center and the Diocese should:</p> <ul style="list-style-type: none"> <li>• Develop and document a cost allocation methodology that provides an equitable distribution of indirect costs.</li> </ul> <p>ODP should:</p> <ul style="list-style-type: none"> <li>• Ensure the Center and the Diocese develop a cost allocation plan that provides an equitable distribution of costs to all programs.</li> </ul>	

FINDING NO. 3	SUMMARY
<p><b>The Center charged \$674 of unallowable depreciation expenses on their FY 2010-2011 ODP Cost Report.</b></p>	<ul style="list-style-type: none"> <li>• The Center charged a total of \$674 in depreciation for items that are not appropriate or necessary to render services.</li> <li>• The unallowable expenses fell into two categories:             <ul style="list-style-type: none"> <li>○ Expenses that are not necessary for patient care.</li> <li>○ Capitalized costs of organized fund raising to obtain contributions during the construction of one of the Center's locations</li> </ul> </li> </ul>

**John Paul II Center for Special Learning  
July 1, 2010 through June 30, 2012**

**HIGHLIGHTS OF RECOMMENDATIONS**

The Center should:

- Only charge depreciation for expenses that are appropriate and necessary for a provider to be able to render services.

ODP should:

- Decrease the depreciation charge reported on the Center's Fiscal Year 2010-2011 Cost Report by \$674.
- Verify that the Center does not charge depreciation for items that are not appropriate and necessary for a provider to be able to render services.

**Background**

The Center is a non-profit organization that provides licensed day habilitation services to consumers who are enrolled in ODP and OLTL Waivers. Licensed Day Habilitation is a direct (face-to-face) service that consists of supervision, training, and supports in the general areas of self-care, communication, community participation, and socialization. Licensed Day Habilitation areas of emphasis include: therapeutic activities, fine and gross motor development, mobility, and personal adjustment.

The Center operates licensed adult training facilities in three locations: John Paul II Center for Special Learning (JP II) in Shillington, PA; Mercy Special Learning Center (Mercy) in Allentown, PA; and St. Joseph Center for Special Learning (St. Joseph's) in Pottsville, PA.

**Objectives, Scope and Methodology**

The audit objectives developed in concurrence with the ODP and OLTL were:

- To determine if the Center has adequate documentation to support its claims to PROMISE for Personal Assistance Services (PAS), Adult Daily Living (ADL) Services, and Licensed Day Habilitation (HAB) Services.
- To determine if the Center reported costs in accordance with the ODP Cost Report Instructions for Fiscal Year 2010/11, Version 7.0.

In pursuing our objectives, the BFO interviewed management from the Center. We also analyzed financial reports, attendance sheets, progress notes, and other pertinent documentation necessary to achieve our objectives.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**John Paul II Center for Special Learning**  
**July 1, 2010 through June 30, 2012**

Government auditing standards also require that we obtain an understanding of internal controls that are relevant to the audit objectives described above. The applicable controls were examined to the extent necessary to provide reasonable assurance of the effectiveness of those controls. Based on our understanding of the controls, some deficiencies were identified. Those deficiencies and other areas where we noted an opportunity for an improvement in management's controls are addressed in the findings and observations of this report.

Fieldwork for this audit took place intermittently from November 15, 2012 through December 14, 2012. This report is available for public inspection.

**Results of Fieldwork**

**Finding No. 1 – The Center did not have sufficient documentation to support certain licensed day habilitation services, which resulted in a \$29,559 disallowance.**

**Licensed Day Habilitation (HAB)**

The Center provides HAB services through its licensed adult training facilities at JP II, Mercy, and St. Joseph's. ODP Bulletin Number 00-07-01, Provider Billing Documentation Requirements for Waiver Services, specifies that "Activity for intermittent services requires the provider to document a progress note each time non-consecutive services are rendered." When the consumer participates in services less than 5 days per week, ODP refers to this as an intermittent service. Additionally, The Pennsylvania Code, Chapter 1101, Section 1101.51(e)(1)(vi) states, "The record shall indicate the progress at each visit, change in diagnosis, change in treatment and response to treatment."

The BFO stratified the universe of HAB claims into 3 separate populations based upon the waiver code billed. Each waiver code has a distinct fee based upon the level of service needed by the consumer. For the 50 claims sampled from the Level 1 HAB population, 107 of 3,533 units (3%) were not supported by service notes. When the BFO extrapolates the unsupported units over the population of Level 1 HAB units billed, it results in a disallowance of \$9,933.

For the 80 claims sampled from the Level 2 HAB population, 142 of 6,388 (2%) units were not supported by service notes. When the BFO extrapolates the unsupported units over the population of Level 2 HAB units billed, it results in a disallowance of \$15,948.

For the 20 claims sampled from the Level 3 HAB population, 113 of 1,734 (5%) units were not supported by service notes. When the BFO extrapolates the unsupported units over the population of Level 3 HAB billings, it results in a disallowance of \$3,678.

The total disallowance for the stratified population is \$29,559. The BFO found that 249 of 11,655 (2%) units were for services that did not contain progress notes for the "intermittent" services as required by ODP Bulletin Number 00-07-01. The remaining 133 of 11,655 (1%) units were billed when consumers were absent from the licensed adult training facility.

**John Paul II Center for Special Learning**  
**July 1, 2010 through June 30, 2012**

Personal Assistance Services (PAS) and Adult Daily Living (ADL) Services

The BFO also examined 25 PAS claims totaling 1,618 units and 15 ADL claims totaling 48 units billed under OLTL's Independence and OBRA Waivers. The Center had documentation on file to support all 1,666 units billed to OLTL.

**Recommendations**

The BFO recommends that the Center's management ensure that non-consecutive services are properly documented through progress notes and only documented units are billed.

The BFO also recommends that ODP recover \$29,559 for licensed day habilitation claims that were not supported by adequate documentation.

The BFO finally recommends that ODP monitors the Center to ensure adequate documentation exists for each PROMISE reimbursement.

**Finding No. 2 – The Center's cost allocation plan is not in accordance with the ODP Cost Report Instructions.**

The ODP Cost Report Instructions for Fiscal Year 2010/11, Version 7.0, page 19 state, "All activities and services that benefit from the administrative or other expense pools, including non-Waiver activities and services, will receive an appropriate allocation of administrative and other program expenses. That is, non-allowable and non-Waiver expenses should receive an allocation of administrative and other program expenses just as Waiver expenses do."

In the Center's FY 2010-2011 Cost Report, Schedule H, the Center indicated their allocations for Program and Administrative Staff wages and benefits were based on a time study; supplies, vehicles, transportation and fixed asset depreciation were based on usage; and occupancy and buildings and equipment depreciation were based on square footage. However, the only written allocation methodology the Center staff provided to the BFO was their allocation methodology for depreciation expense for buildings, furniture and equipment, computers and other fixed assets. The Center staff informed the auditors that personnel-related expenses that are included on the Cost Report were allocated based on verbal estimates of time expended.

The Center currently does not have a written cost allocation plan that documents its cost allocation methodology. The BFO reviewed the total administrative costs included on the Cost Report and determined that the Center was understating the administrative costs allocated to the ODP programs. The Diocese provides the financial functions for the Center's programs. However, the Diocese does not allocate administrative expenses for the financial functions to the Center during the final allocation.

**Recommendations**

The BFO recommends that the Center and the Diocese develop and document a cost allocation methodology that provides an equitable distribution of indirect costs.

The BFO also recommends that ODP verify that the Center and the Diocese develop a cost allocation plan that provides an equitable distribution of costs.

**John Paul II Center for Special Learning**  
**July 1, 2010 through June 30, 2012**

**Finding No. 3 – The Center charged \$674 of unallowable depreciation expenses on their FY 2010-2011 ODP Cost Report.**

ODP's Cost Report Instructions for the Consolidated and Person/Family Directed Supports Waiver Programs, Version 7.0, Page 41 states, "Allowable expenses are those that are recognized as appropriate and necessary for a provider to be able to render services."

In addition, OMB Circular A-122, Attachment B, Paragraph 17(a), states, "Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions are unallowable."

The Center charged a total of \$674 in depreciation for items not appropriate and necessary for a provider to be able to render services. \$565 of depreciation represents costs related to equipment and furniture items not necessary for patient care, and \$109 of depreciation is related to fundraising expenses capitalized during the construction of one of the buildings for the Center.

**Recommendations**

The BFO recommends that the Center charge depreciation only for expenses that are recognized as appropriate and necessary for a provider to be able to render services.

The BFO also recommends that ODP decrease the depreciation charge reported on the Center's Fiscal Year 2010-2011 Cost Report by \$674. Finally, the BFO recommends that ODP verify that the Center does not charge depreciation for items that are not appropriate and necessary for a provider to be able to render services.

**Conclusion on the Objectives**

As described in Finding Numbers 1 through 3, the Center did not maintain adequate documentation to support 384 of the 11,655 (3%) units randomly selected for testing by the BFO. In addition, the Center underreported indirect costs due to an inequitable cost allocation plan. Finally, the Center reported \$674 of unallowable costs based on the direction given in the ODP Cost Instructions.

**Auditor's Commentary**

The Center's management requested an exit conference in their response to the draft audit. The BFO contacted the Center on March 19, 2013, and explained the sample methodology and audit resolution process. Based upon the conversation, the Center was content with the information presented and withdrew the request for a formal exit conference. Based upon the response submitted, no changes have been made to the report.

In accordance with our established procedures, an audit response matrix will be provided to the ODP and the OLTL. The ODP and the OLTL are responsible for separately completing the matrix within 60 days and emailing the Excel file to the DPW Audit Resolution Section at

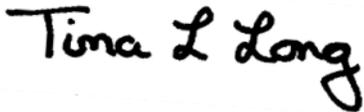
[RA-pwauditresolution@pa.gov](mailto:RA-pwauditresolution@pa.gov)

**John Paul II Center for Special Learning  
July 1, 2010 through June 30, 2012**

The response to each recommendation should indicate the program office's concurrence or non-concurrence, the corrective action to be taken, the program office staff responsible for the corrective action, the expected date that the corrective action will be completed, and any related comments.

Please contact David Bryan, Audit Resolution Section, at (717)783-7217 if you have any questions concerning this audit or if we can be of any further assistance in this matter.

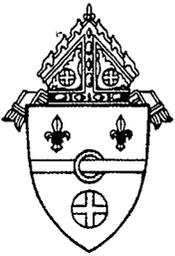
Sincerely,

A handwritten signature in black ink that reads "Tina L Long". The signature is written in a cursive, slightly slanted style.

Tina L. Long, CPA  
Director

**JOHN PAUL II CENTER FOR SPECIAL LEARNING  
RESPONSE TO THE DRAFT REPORT**

**APPENDIX A**



OFFICE OF EDUCATION

## DIOCESE OF ALLENTOWN

2145 Madison Ave  
Bethlehem PA 18017-4642

Telephone (610) 866-0581  
FAX (610) 867-8702

March 11, 2013

Mr. Brian Pusateri, CPA, CFE  
Audit Manager  
Bureau of Financial Operations  
Department of Public Welfare  
Rm. 325 Scranton State Office Building  
100 Lackawanna Avenue  
Scranton, PA 18503

Dear Mr. Pusateri,

I am enclosing our request for an exit conference and additional comments for your consideration in regard to the findings of John Paul II Special Learning Center (JPII) in Shillington, PA; St. Joseph Center for Special Learning in Pottsville, PA; and Mercy Special Learning Center in Allentown, PA. The centers are non-profit organizations that fall under the jurisdiction of the Roman Catholic Diocese of Allentown. The centers are licensed adult training facilities that service residents of Berks, Carbon, Lehigh, Northampton, and Schuylkill.

### **Finding NO. 1**

The three centers have been reviewed and ensure non-consecutive service are properly documented through progress notes and only documented units are billed for John Paul II Center for Special Learning in Shillington, PA and St. Joseph Center for Special Learning in Pottsville, PA. The Diocese of Allentown has isolated Mercy Special Learning Center in Allentown, PA with claims not supported by adequate documentation.

We respectfully request a review of the services tested to isolate only Mercy Special Learning Center in Allentown, PA. The three centers have been separately incorporated as of December 24, 2012 and are actively working toward three separate MPI#s.

### **Finding NO. 2**

The audit that was performed at John Paul II during the 2013 summer and the audit just performed this November and December both concluded that the costs for the related accounting services have not been allocated to the Over 21 programs at each school. We have calculated the cost that was incurred by the Diocese for the services rendered in the 2011-2012 year and

determined that the portion of the cost allocated to [REDACTED] for the three schools would be \$42,691. The accounting services provided during the year 2010-2011 and each earlier year would have been the same and the cost allocated to [REDACTED] each year would have been similar, other than inflationary changes. We have attached the 2011-2012 worksheets we prepared, and were reviewed by our auditors, which show how we came to this amount. You also reviewed this and found it to be appropriately calculated on January 10, 2013.

**Finding NO. 3**

During the audit of John Paul II this summer there was objection to promotional costs such as pamphlets that were depreciated and certain religious assets that were depreciated in the 2010-2011 year. We eliminated these items in question from our depreciation schedules and calculated the new depreciation expense allocated to the [REDACTED] program in this year's (2011-2012) financial report. The documentation for depreciation for this year's report is included for your review. The other question that came up during the audit was our method of expense allocation. We improved the expense allocation method and have used this allocation for this year's (2011-2012) financial reports. The expense allocation is included for your review.

Thank you for your consideration in reviewing the additional comments and information to support the performance audit with the Diocese of Allentown's special learning centers.

Sincerely,



Brooke Ann Cortese, Ed.D.

Deputy Superintendent for Special Education & Secondary Education

Cc: Dr. Philip Fromuth, Secretariat of Education  
Mr. Mark Smith, Secretariat of Temporal Services  
Mr. Jeffrey Buck, Controller  
Mrs. Dana Sten, Accounting Manager High Schools, Special Education Centers

MERCY SPECIAL LEARNING CENTER

FOR THE YEAR END JUNE 30, 2012

Account	Description	Ending Balance	OVER 21	OTHER	Over 21 Tuition	Other Tuition
					41134 (260,609.58)	40500 (87,941.50)
	SEP-MERCY-ADM-TUITION INC-CATHOLIC	(87,941.50)		(87,941.50)		40501 (75,175.00)
	SEP-MERCY-ADM-TUITION INC-NON-CATHOLIC	(75,175.00)		(75,175.00)	Total (260,609.58)	40502 (12,000.00)
	SEP-MERCY-ADM-TUITION INC-DISTRICT	(12,000.00)		(12,000.00)		40505 1,908.00
	SEP-MERCY-ADM-UNCOLLECTIBLE TUITION	1,908.00		1,908.00		40510 81.00
	SEP-MERCY-ADM-TUITION DISCOUNT	81.00		81.00		41133 (34,578.33)
	SEP-MERCY-TUITION AID-EMPLOYEES	-		-		41135 (7,876.24)
	SEP-MERCY-ADM-TUITION WORK CREDIT	-		-		52211 121,080.12
	SEP-MERCY-ADM-SUB-DIOCESAN	(145,306.41)		(145,306.41)		Total (94,501.95)
	SEP-MERCY-ADM-SUB-FWC	(2,000.00)		(2,000.00)		
	SEP-MERCY-ADM-SUB-PARISH-OLD	-		-	Over 21	Other
	SEP-MERCY-ADM-FOUNDATIONS/GRANTS	(51,700.00)		(51,700.00)	Contributions	Contributions
	SEP-MERCY-ADM-LUNCH PROGRAM	(15,458.97)		(15,458.97)	43255 (5,056.06)	41110 (2,000.00)
	SEP-MERCY-ADM-SOCIAL ACTIVITIES	(16,551.65)		(16,551.65)		41130 (51,700.00)
	SEP-MERCY-ADM-EXTENDED DAY-TODDLER	(34,578.33)		(34,578.33)	Total (5,056.06)	43200 (29,750.00)
	SEP-MERCY-ADM-OVER 21 PROGRAM	(260,609.58)	(260,609.58)	-		43210 (12,380.12)
	SEP-MERCY-ADM-SUMMER PROGRAM	(7,876.24)		(7,876.24)		43211 (25,968.75)
	SEP-MERCY-ADM-PRIMARY TRANSITION	-		-		43250 (126,313.52)
	SEP-MERCY-ADM-COUNTY E. I. S.	-		-		
	SEP-MERCY-ADM-OVER 21 RESERVE	-		-		Total (248,112.39)
	SEP-MERCY-ADM-CONTRB-BAA	(352,756.40)		(352,756.40)		
	SEP-MERCY-ADM-PARISH CONTRIBUTION	(29,750.00)		(29,750.00)	Over 21 Interest	Other Interest
	SEP-MERCY-ADM-REST-CONTRB ENDOW	-		-	44001 (447.09)	44001 (2,035.45)
	SEP-MERCY-CONTRIB-SCHOLARSHIPS	(12,380.12)		(12,380.12)	44300 (112.25)	44300 (511.01)
	SEP-MERCY-ADM-RST-CONTRB SCHOLAR	-		-	Total (559.34)	Total (2,546.46)
	SEP-MERCY-EPSF SCHOLARSHIPS	(25,968.75)		(25,968.75)		
	SEP-MERCY-ADM-GENERAL DONATIONS	(126,313.52)		(126,313.52)		Other
	SEP-MERCY-ADM-OVER 21 PROGRAM DONATIONS	(5,056.06)	(5,056.06)	-		Gain/Loss
	SEP-MERCY- GEN. DONATION-OLD	-		-		44310 2,540.41
	SEP-MERCY-ADM-REST-INT EARN CASH	-		-		45200 (327.69)
	SEP-MERCY-INTEREST - D&L SAVINGS	(2,482.54)	(447.09)	(2,035.45)		Total 2,212.72
	SEP-MERCY-ADM-INTEREST & DIVIDENDS	(623.26)	(112.25)	(511.01)		
	SEP-MERCY-UIP INCOME	2,540.41		2,540.41		Other
	SEP-MERCY-ADM-REALIZED GAIN INV	-		-		Fundraising
	SEP-MERCY-ADM-SALE ASSET GAIN/LOSS	-		-		41132 (16,551.65)
	SEP-MERCY-ADM-NET UNREAL APPR MKT	(327.69)		(327.69)		47200 (170,424.94)
	SEP-MERCY-ADM-FEE-ACTIVITY	-		-		48235 (40,000.00)
	SEP-MERCY-ADM-FEE-REG	(4,400.00)		(4,400.00)		Total (226,976.59)
	SEP-MERCY-ADM-FEE-GRAD	-		-		
	SEP-MERCY-ADM-FEE-COURSE	-		-		Other Revenue
	SEP-MERCY-ADM-FEE-OTHER	-		-		Total revenue 1,208,926.87
	SEP-MERCY-ADM-DAB INCOME-OLDACCT	-		-		Less: BAA 352,756.40
	SEP-MERCY-ADM-ADVANCEMENT INCOME	(170,424.94)		(170,424.94)		Less: Diocesan Subsidy 145,306.41
	SEP-MERCY-ADM-SWEEPSTAKES	-		-		Less: Tuition Scholarship 121,080.12
	SEP-MERCY-SWEEPSTAKES	-		-		Net Tuition 589,783.94
	SEP-MERCY-FUNDRAISING-OTHER	-		-		Less: Tuition 94,501.95
	SEP-MERCY-FUNDRAISING-PARENT	(40,000.00)		(40,000.00)		Less: Contributions 248,112.39
	SEP-MERCY-FUNDRAISING-STUDENT	-		-		Less: Interest 2,546.46
	SEP-MERCY-ADM-RENTAL INCOME	-		-		Less: Gain/Loss (2,212.72)

	SEP-MERCY-ADM-MISC-RENTAL-OLD	-	-	-
	SEP-MERCY-ADM-MISC-OTHER	(0.30)	(0.30)	(0.30)
<b>TOTAL REVENUE</b>		<u>(1,475,151.85)</u>	<u>(266,224.98)</u>	<u>(1,208,926.87)</u>
	SEP-MERCY-ADM-CLERGY STIPEND	-	-	-
	SEP-MERCY-ADM-CLERGY BENEFIT	-	-	-
	SEP-MERCY-ADM-RELG STIPEND	-	-	-
	SEP-MERCY-ADM-RELG BENEFIT	-	-	-
	SEP-MERCY-PROF-LAY SALARY	340,736.33	23,550.48	317,185.85
	SEP-MERCY-ADM-TEACHER AIDES SALARY	134,944.91		134,944.91
	SEP-MERCY-ADM-SUMMER PROGRAM SALARY	5,678.65		5,678.65
	SEP-MERCY-ADM-OVER 21 PROGRAM SALARY	135,265.62	135,265.62	-
	SEP-MERCY-ADM-EXTENDED DAY SALARY	30,672.32		30,672.32
	SEP-MERCY-ADM-MAINTENANCE SALARY	2,402.47		2,402.47
	SEP-MERCY-ADM-AUX STAFF SALARY	38,016.45	4,139.15	33,877.30
	SEP-MERCY-ADM-SUB TEACHER SALARY	1,984.06		1,984.06
	SEP-MERCY-ADM-SUPPORTIVE SALARY	59,776.91	17,171.54	42,605.37
	SEP-MERCY-PROF-PAYROLL TAX	24,287.64	1,745.46	22,542.18
	SEP-MERCY-ADM-TEACHER AIDES PAYROLL TAX	10,253.59		10,253.59
	SEP-MERCY-ADM-SUMMER PROGRAM PAYROLL TAX	423.82		423.82
	SEP-MERCY-OVER 21 PROGRAM PAYROLL TAX	9,885.63	9,885.63	-
	SEP-MERCY-ADM-EXTENDED DAY PAYROLL TAX	2,177.04		2,177.04
	SEP-MERCY-ADM-MAINT PAYROLL TAX	-		-
	SEP-MERCY-ADM-AUX STAFF PAYROLL TAX	3,092.04	316.65	2,775.39
	SEP-MERCY-ADM-SUB TEACHER PAYROLL TAX	151.79		151.79
	SEP-MERCY-ADM-SUPPORTIVE PAYROLL TAX	4,756.35	1,224.75	3,531.60
	SEP-MERCY-ADM-EMP BEN-MEDICAL	-		-
	SEP-MERCY-OVER 21 PROGRAM EMPLOY BENEFIT	-		-
	SEP-MERCY-ADM-EMP BEN-DENTAL	-		-
	SEP-MERCY-PROF-EMPLOYEE BENEFITS	135,751.09	7,211.26	128,539.83
	SEP-MERCY-TEACH AID-EMPLOYEE BENEFITS	26,912.56		26,912.56
	SEP-MERCY-SUM PRGM-EMPLOYEE BENEFITS	-		-
	SEP-MERCY-OVER 21 PROGRAM-EMPLOYEE BENEFITS	53,289.35	53,289.35	-
	SEP-MERCY-EXT DAY-EMPLOYEE BENEFITS	25,112.55		25,112.55
	SEP-MERCY-MAINT-EMPLOYEE BENEFITS	-		-
	SEP-MERCY-AUX STAFF-EMPLOYEE BENEFITS	748.30	28.96	719.34
	SEP-MERCY-SUB TEACH-EMPLOYEE BENEFITS	241.84		241.84
	SEP-MERCY-SUPPORT-EMPLOYEE BENEFITS	38,860.64	10,196.10	28,664.54
	SEP-MERCY-ADM-EMP BEN-TUITION	-		-
	SEP-MERCY-ADM-EMP BEN-SICK DAYS	363.89		363.89
	SEP-MERCY-ADM-EMP BEN-UC	576.25	526.20	50.05
	SEP-MERCY-INST-EMP BEN-UC	3,600.00		3,600.00
	SEP-MERCY-TEACHER AIDES-EMP BEN-UC	4,750.00		4,750.00
	SEP-MERCY-SUMMER PROGRAM-EMP BEN-UC	-		-
	SEP-MERCY-OVER 21 PROGRAM-EMP BEN-UC	3,150.00	3,150.00	-

Less: Fundraising	<u>226,976.59</u>
Total Other	19,859.27

	SEP-MERCY-EXTENDED DAY-EMP BEN-UC	1,250.00		1,250.00					
	SEP-MERCY-AUX STAFF-EMP BEN-UC	1,250.00	112.50	1,137.50					
	SEP-MERCY-SUB TEACH-EMP BEN-UC	450.00		450.00					
	SEP-MERCY-SUPPORTIVE-EMP BEN-UC	1,250.00	312.50	937.50	Other			Over 21	
	SEP-MERCY-ADM-EMP BEN-OTHER	(488.80)		(488.80)	Salary	50000-50601	833,447.14	50000-50601	268,126.15
	SEP-MERCY-HOUSING ALLOWANCE	-		-		52072	487.50		
<b>TOTAL SALARY EXPENSE</b>		<u>1,101,573.29</u>	<u>268,126.15</u>	<u>833,447.14</u>		52180	<u>747.66</u>		
	SEP-MERCY-TEACHER EDUCATION EXPENSE	-		-	Total		834,682.30		
	SEP-MERCY-TUITION ASST/SUBSIDY	-		-					
	SEP-MERCY-ADM-DUES/SUB	518.40		518.40	Other			Over 21	
	SEP-MERCY-ADM-SEM/CONF	236.00		236.00	Program Supplies			Program Supplies	
	SEP-MERCY - INSTRUCTIONAL SUPPLIES	3,681.38		3,681.38		52025	3,681.38	52034	<u>1,318.95</u>
	SEP-MERCY-ADM-SUP-OFF/MAINT	5,972.45	1,791.74	4,180.72		52035	<u>440.90</u>		
	SEP-MERCY-ADM-SOCIAL ACTIVITIES	11,914.38		11,914.38	Total			Total	1,318.95
	SEP-MERCY-ADM-EXTENDED DAY PROGRAM	-		-					
	SEP-MERCY-ADM-OVER 21 PROGRAM	1,318.95	1,318.95	-	Total		4,122.28		
	SEP-MERCY-ADM-SUMMER PROGRAM	440.90		440.90	Other			Over 21	
	SEP-MERCY-LUNCH PROGRAM EXPENSES	15,930.51		15,930.51	Transportation			Transportation	
	SEP-MERCY-ADM-POSTAGE	755.20		755.20		52230	569.56	52230	244.10
	SEP-MERCY-ADM-TELEPHONE	2,893.17	867.95	2,025.22		54112	<u>1,189.99</u>	54112	<u>509.99</u>
	SEP-MERCY-INTERNET / TV CABLE	1,163.81	349.14	814.67	Total		1,759.55	Total	754.09
	SEP-MERCY-ADM-LIFE INSURANCE	487.50		487.50					
	SEP-MERCY-BANK/INV ACCT SERVICE FEE	1,035.10		1,035.10	Other Occupancy Exp			Over 21	Occupancy
	SEP-MERCY-DIOC ADMIN FEE	56,821.34	56,821.34	-		54100	12,857.66	54100	5,510.43
	SEP-MERCY-ADM-PROF FEE	-		-		54105	2,856.49	54105	1,224.21
	SEP-MERCY-ADMIN-STAFF DEVELOPMENT	1,068.09	320.43	747.66		54130	<u>20,565.58</u>	54130	<u>8,813.82</u>
	SEP-MERCY-ADM-TUITION COLLECT-FACTS	-		-	Total				
	SEP-MERCY-ADM-TUITION SCHOLARSHIP EXPENSE	121,080.12		121,080.12					
	SEP-MERCY-ADM-TRAVEL	813.66	244.10	569.56	Total		36,279.73		15,548.46
	SEP-MERCY-ADM-CONTRACT SVC	13,571.77	4,071.53	9,500.24	Depreciation: See Depreciation Summary				
	SEP-MERCY-ADM-MAINT-B/G	18,368.09	5,510.43	12,857.66					
	SEP-MERCY-MAINT-SUPPLIES	4,080.70	1,224.21	2,856.49	Other			Over 21	
	SEP-MERCY-ADM-MAINT-/F/E	9,810.01	3,490.35	6,319.66	Other Program Expenses			Other Program Expenses	
	SEP-MERCY-MAINT-VEHICLE	1,699.98	509.99	1,189.99					
	SEP-MERCY-ADM-LIGHT/HEAT/WATER	29,379.40	8,813.82	20,565.58	Total Expense		1,147,822.69	Total Expense	377,822.24
	SEP-MERCY-ADM-RENT	-		-	Less: Tuition scholarship		121,080.12	Less: Tuition scholarship	-
	SEP-MERCY-ADM-P&C INSURANCE	17,173.37	5,152.01	12,021.36	Less: Salary & Benefit Exp		834,682.30	Less: Salary & Benefit Exp	268,126.15
	SEP-MERCY-GOODWILL	2,190.72		2,190.72	Less: Program Supplies		4,122.28	Less: Program Supplies	1,318.95
	SEP-MERCY-ADM-INTEREST-LOAN	-		-	Less: Transportation		1,759.55	Less: Transportation	754.09
	SEP-MERCY-INTEREST EXPENSE	75.66		75.66	Less: Occupancy Exp		36,279.73	Less: Occupancy Exp	15,548.46
	SEP-MERCY-ADM-DEPRECIATION	65,268.94	18,974.78	46,294.16	Less: Depreciation		<u>46,294.16</u>	Less: Depreciation	<u>18,974.78</u>
	SEP-MERCY-ADM-MISC EXP	(3,430.01)		(3,430.01)	Total			Total	
	SEP-MERCY-ADM-COMMUNICATIONS-ADVER	784.40	235.32	549.08					
	SEP-MERCY-ADM-SWEEPSTAKES EXPENSE	-		-					
		<u>424,071.64</u>	<u>109,696.09</u>	<u>314,375.55</u>					
<b>TOTAL EXPENSES</b>		<u><b>1,525,644.93</b></u>	<u><b>377,822.24</b></u>	<u><b>1,147,822.69</b></u>					
<b>NET LOSS</b>		<u><b>50,493.08</b></u>	<u><b>111,597.26</b></u>	<u><b>(61,104.18)</b></u>					

**OTHER EXPENSE ALLOCATION**

We decided to allocate expenses based on the amount of space the Over 21 program used in the school.

NUMBER OF CLASSROOMS IN THE BUILDING	14	(INCLUDES LIBRARY AND MULTIPURPOSE ROOM USED BY ALL)
NUMBER OF CLASSROOMS USED BY OVER 21	4	
Expense Allocation	0.285714	
ROUND UP TO BE CLOSER TO JPPII	<b>30%</b>	

**ADMIN SALARY ALLOCATION**

We decided to allocate admin salaries based on the teacher/aide ratio per program

NUMBER OF TEACHERS IN OVER 21	9
NUMBER OF TEACHERS IN TOTAL	36
Expense Allocation for Admin Salaries	0.25
	<b>25%</b>

[REDACTED]

MERCY ADMIN SALARY ALLOCATION	25%
ST JOSEPH ADMIN SALARY ALLOCATION	38%
JOHN PAUL II SALARY ALLOCATION	39%
AVERAGE ALLOCATION	34%

**Mercy Learning Center**



		<b>Date of Purchase</b>	<b>Date Asset is put into use and deprecia starts</b>	<b>Useful Life In years</b>	<b>Original cost</b>	<b>Accumulated Deprec Begin of year</b>	<b>2011-12 Depreciation Exp</b>	<b>Accumulated Depr End of yr</b>	<b>2011-2012 Depreciation Exp Non Over 21</b>	<b>2011-2012 Depr exp for Over 21 Management decided to charge 30% to Over 21</b>
<b>Buildings</b>										
Non-Residential Buildings										
Line 1	Buildings									
	Original Building Cost	7/1/1962	7/1/1962	40	<b>87,177.01</b>	<b>87,177.01</b>	<b>0.00</b>	<b>87,177.01</b>	0.00	0.00
Line 2	Over 21 Additions									
	Architectural Services New Building	1/1/2006	1/1/2006	40	14,199.44	1,952.43	354.98	2,307.41	248.49	106.49
	Over 21 - New Addition	12/14/2005	12/14/2005	40	262,450.00	36,086.86	6,561.25	42,648.11	4,592.88	1,968.38
	Roof Bracing for AC Units	1/13/2005	1/13/2005	20	1,000.00	275.00	50.00	325.00	35.00	15.00
	Fence & Hood for HVC Unit - New Building	11/29/2005	1/1/2006	20	1,495.00	411.13	74.75	485.88	52.33	22.43
	Replace Heat Exchangers & Units	12/30/2005	12/30/2005	20	4,615.17	1,269.18	230.76	1,499.94	161.53	69.23
	<b>Total</b>				<b>283,759.61</b>	<b>39,994.60</b>	<b>7,271.74</b>	<b>47,266.34</b>	<b>5,090.22</b>	<b>2,181.52</b>
Line 5	School Expansion									
		6/1/1973	6/1/1973	40	95,697.92	90,913.08	2,392.45	93,305.53	1,674.72	717.74
		6/1/1974	6/1/1974	40	14,498.23	13,410.98	362.45	13,773.43	253.72	108.74
	<b>Total</b>				<b>110,196.15</b>	<b>104,324.06</b>	<b>2,754.90</b>	<b>107,078.96</b>	<b>1,928.43</b>	<b>826.47</b>
Line 6	New Building Addition									
	New Building Windows	6/22/1994	6/22/1994	40	3,000.00	1,275.00	75.00	1,350.00	52.50	22.50
	New Building	6/29/1994	6/29/1994	40	62,710.00	26,653.00	1,567.75	28,220.75	1,097.43	470.33
	New Building	6/1/1994	6/1/1994	40	641,224.05	272,522.21	16,030.60	288,552.81	11,221.42	4,809.18
	New Building	6/12/1995	6/12/1995	39	6,431.39	2,638.89	164.90	2,803.79	115.43	49.47
	Landscaping	6/6/1995	6/6/1995	39	1,436.95	590.12	36.85	626.97	25.80	11.06
	Stained Glass Windows	6/1/1995	6/1/1995	39	18,400.00	7,549.52	471.80	8,021.32	330.26	141.54
	<b>Total</b>				<b>733,202.39</b>	<b>311,228.74</b>	<b>18,346.90</b>	<b>329,575.64</b>	<b>12,842.83</b>	<b>5,504.07</b>
Line 9	New Roof	9/1/1989	9/1/1989	25	47,351.00	41,668.48	1,894.04	43,562.52	1,325.83	568.21
	New Roof	11/1/2009	11/1/2009	27.5	34,623.00	2,098.38	1,259.03	3,357.41	881.32	377.71
	<b>Total</b>				<b>81,974.00</b>	<b>43,766.86</b>	<b>3,153.07</b>	<b>46,919.93</b>	<b>2,207.15</b>	<b>945.92</b>

Line 10	Other Improvements									
	Building Improvements	6/1/1972	6/1/1972	30	4,274.56	4,274.56	0.00	4,274.56	0.00	0.00
	Building Improvements	6/1/1973	6/1/1973	29	7,287.00	7,287.00	0.00	7,287.00	0.00	0.00
	Building Improvements	6/1/1974	6/1/1974	40	1,400.00	1,295.00	35.00	1,330.00	24.50	10.50
	Building Improvements	6/1/1978	6/1/1978	36	109.89	100.67	3.06	103.73	2.14	0.92
	Building Improvements	9/1/1981	9/1/1981	33	155.00	136.26	4.70	140.96	3.29	1.41
	Building Improvements	11/1/1982	11/1/1982	31	107.06	94.92	3.45	98.37	2.42	1.04
	Parking Lot	12/1/1982	12/1/1982	30	10,246.90	9,392.86	341.56	9,734.42	239.09	102.47
	Building Improvements	1/1/1983	1/1/1983	31	7,500.00	6,653.30	241.94	6,895.24	169.36	72.58
	Building Improvements	2/1/1983	2/1/1983	31	8,086.00	7,173.09	260.84	7,433.93	182.59	78.25
	Building Improvements	7/1/1983	7/1/1983	31	238.00	203.49	7.68	211.17	5.38	2.30
	Building Improvements	2/1/1985	2/1/1985	30	613.96	521.78	20.47	542.25	14.33	6.14
	Building Improvements	6/1/1987	6/1/1987	30	6,000.00	4,800.00	200.00	5,000.00	140.00	60.00
	Window Replacements	6/1/1988	6/1/1988	30	14,700.00	11,270.00	490.00	11,760.00	343.00	147.00
	Mobile Unit	8/1/1990	8/1/1990	10	15,153.00	15,153.00	0.00	15,153.00	0.00	0.00
	Hot water Tank	11/1/1997	11/1/1997	10	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00
	Replacement Boiler	7/30/1999	12/20/1999	20	9,204.00	5,292.30	460.20	5,752.50	322.14	138.06
	Window Replacements	8/11/2000	1/1/2001	20	8,143.00	4,275.08	407.15	4,682.23	285.01	122.15
	Skylights	11/13/2001	11/13/2001	20	2,000.00	950.00	100.00	1,050.00	70.00	30.00
	Heating Oil Tank	1/29/2002	1/29/2002	40	5,400.00	1,282.50	135.00	1,417.50	94.50	40.50
	Replacement Door at Side Entrance	9/3/2002	1/3/2003	20	3,472.00	1,475.60	173.60	1,649.20	121.52	52.08
	Replacement Windows - 2 Classrooms (1/2 payment)	1/12/2003	1/12/2003	20	3,425.00	1,455.63	171.25	1,626.88	119.88	51.38
	Replacement Windows - 2 Classrooms (1/2 payment)	1/17/2003	1/17/2003	20	3,425.00	1,455.63	171.25	1,626.88	119.88	51.38
	50 gallon Hot Water Heater	9/5/2003	9/5/2003	10	699.00	524.25	69.90	594.15	48.93	20.97
	Electrical Upgrading Original Building	7/30/2004	1/1/2005	20	7,520.00	2,444.00	376.00	2,820.00	263.20	112.80
	Hot Water Heater	1/26/2005	1/26/2005	10	2,820.00	1,833.00	282.00	2,115.00	197.40	84.60
	Wiring A/C	1/30/2005	1/30/2005	20	6,545.00	2,127.13	327.25	2,454.38	229.08	98.18
	50% Deposit on Alarm System	7/1/2007	7/1/2007	20	1,746.40	349.28	87.32	436.60	61.12	26.20
	50% Deposit on Alarm System	7/1/2007	7/1/2007	20	1,746.40	349.31	87.32	436.63	61.12	26.20
	Central Air Conditioning for Older Section	1/1/2005	6/1/2005	20	44,247.00	13,274.11	2,212.35	15,486.46	1,548.65	663.71
Line 10	Total				<b>178,264.17</b>	<b>107,443.75</b>	<b>6,669.29</b>	<b>114,113.04</b>	<b>4,668.50</b>	<b>2,000.79</b>
	<b>Total Building Mercy</b>				<b>1,474,573.33</b>	<b>693,935.02</b>	<b>38,195.90</b>	<b>732,130.92</b>	<b>26,737.13</b>	<b>11,458.77</b>
<b>Auto</b>										
	95 Dodge Grand Caravan (Donated)	6/11/1999		3	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>

**Furniture and Equipment**

Line 7	Range Oven	3/1/1995	3/1/1995	10	11,550.00	11,550.00	0	11,550.00	0.00	0
Line 8	Playground Equipment	12/1/1997	12/1/1997	10	13,765.67	13,765.67	0.00	13,765.67	0.00	0
Line 9	Playground Equipment	6/1/2009	6/1/2009	7	94,967.20	28,264.04	13,566.74	41,830.78	9,496.72	4,070.02
	Fence for Playground	6/1/2009	6/1/2009	7	3,997.00	1,189.58	571.00	1,760.58	399.70	171.30
	Stone for Playground	6/1/2009	6/1/2009	7	1,950.00	580.37	278.57	858.94	195.00	83.57
	Bronze Plaques for Playground	6/1/2009	6/1/2009	7	500.31	148.86	71.47	220.33	50.03	21.44
	Pavement for Playground	9/9/2009	9/9/2009	7	3,500.00	875.04	500.04	1,375.08	350.03	150.01
	<b>Total</b>				<b>104,914.51</b>	<b>31,057.89</b>	<b>14,987.82</b>	<b>46,045.71</b>	<b>10,491.47</b>	<b>4,496.35</b>

Line 13	Other Equipment									
	Fully Depreciated Assets	1/1/1962	1/1/1962	10	55,002.64	55,002.64	0.00	55,002.64	0.00	0.00
	Furniture (New Building)	6/22/1994	6/22/1994	10	801.00	801.00	0.00	801.00	0.00	0.00
	Furniture (New Building)	6/29/1994	6/29/1994	10	2,400.00	2,400.00	0.00	2,400.00	0.00	0.00
	Furniture (New Building)	08/00/1994	08/00/1994	10	10,367.90	10,367.90	0.00	10,367.90	0.00	0.00
	Refrigerator	11/00/1994	11/00/1994	10	2,250.00	2,250.00	0.00	2,250.00	0.00	0.00
	Playground Equipment	04/00/1995	04/00/1995	10	2,823.34	2,823.34	0.00	2,823.34	0.00	0.00
	General Binder	11/15/1995	11/15/1995	10	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00
	Dishwasher	12/21/1995	12/21/1995	10	6,500.00	6,500.00	0.00	6,500.00	0.00	0.00
	Stage Mats	6/30/1995	6/30/1995	10	1,480.55	1,480.55	0.00	1,480.55	0.00	0.00
	Oil Burner	12/00/1997	12/00/1997	10	1,995.00	1,995.00	0.00	1,995.00	0.00	0.00
	Telephone System	7/22/1998	7/22/1998	10	5,763.92	5,763.92	0.00	5,763.92	0.00	0.00
	Window Shades (12)	7/14/1999	7/14/1999	10	958.95	958.95	0.00	958.95	0.00	0.00
	Security Communication System	9/24/1999	9/24/1999	10	1,485.60	1,485.60	0.00	1,485.60	0.00	0.00
	Wall Cabinets & Storage(	10/26/1999	10/26/1999	10	6,880.00	6,880.00	0.00	6,880.00	0.00	0.00
	Ricoh Model 350 Copier	6/14/2000	6/14/2000	8	6,421.00	6,421.00	0.00	6,421.00	0.00	0.00
	Roll-away Table Benches (2)	9/20/2000	1/1/2001	10	1,900.00	1,900.00	0.00	1,900.00	0.00	0.00
	Cutout Table (1) and Mavfield Chair (1)	9/20/2000	1/1/2001	10	2,667.60	2,667.60	0.00	2,667.60	0.00	0.00
	Sleeping Cots with Carrier	12/14/2000	12/14/2000	10	519.45	519.45	0.00	519.45	0.00	0.00
	Classroom Window Rod Treatment	1/30/2001	1/30/2001	10	1,120.00	1,120.00	0.00	1,120.00	0.00	0.00
	Kitchen Tile and Carpet	1/13/2001	1/13/2001	10	1,844.08	1,844.08	0.00	1,844.08	0.00	0.00
	Hallway Carpeting in Classroom Section	8/14/2002	1/14/2003	10	3,532.98	3,003.04	353.30	3,356.34	247.31	105.99
	Print Enlarger for Students with Vision Impairments	10/22/2003	1/22/2004	10	2,165.00	1,623.75	216.50	1,840.25	151.55	64.95
	Large Tricycle with accessories	11/21/2003	1/21/2004	10	1,471.99	1,103.99	147.20	1,251.19	103.04	44.16
	Adaptable, Theraputic Bike	3/29/2004	3/29/2004	4	3,005.00	3,005.00	0.00	3,005.00	0.00	0.00
	Large Rifton Chair	1/13/2004	1/13/2004	10	1,321.00	990.75	132.10	1,122.85	92.47	39.63
	4 Tables Over 21 Program	11/15/2005	1/15/2006	10	1,031.20	567.16	103.12	670.28	72.18	30.94
	Changing Table for Over 21 Program	11.23/2005	1/23/2006	10	679.00	373.45	67.90	441.35	47.53	20.37
	Shelving for Storage Room - Over 21 Program	12/5/2005	1/5/2006	10	904.23	497.32	90.43	587.75	63.30	27.13
	Tint Tables (3) - Over 21 Program	1/3/2006	1/3/2006	10	1,606.00	883.30	160.60	1,043.90	112.42	48.18
	Bulletin/Combo Board - Over 21 Program	1/3/2006	1/3/2006	10	564.18	310.30	56.42	366.72	39.49	16.93
	Hoyer Lift for Over 21 Program	12/30/2005	12/30/2005	10	1,264.95	695.74	126.49	822.23	88.54	37.95
	New Telephone System for Over 21 Program	1/18/2006	1/18/2006	10	1,020.01	561.00	102.00	663.00	71.40	30.60
	Hoyer Lift for Room 2	1/26/2006	1/26/2006	10	1,371.95	754.59	137.19	891.78	96.03	41.16
	Kohler Ultra Flush Comfort Height Toilet	1/24/2006	1/24/2006	10	856.00	470.79	85.60	556.39	59.92	25.68
	BIZHUB 350 Copier	7/7/2007	7/7/2007	10	6,184.00	2,473.60	618.40	3,092.00	432.88	185.52
	Carpeting and tiling	8/9/2009	8/9/2009	7	8,831.32	2,418.04	1,261.56	3,679.60	883.09	378.47
	Installation of new roof Air conditioning unit	9/22/2009	9/22/2009	7	7,200.00	1,799.95	1,028.52	2,828.47	719.96	308.56
	Donor Wall	2/10/2010	2/10/2010	7	11,879.80	2,404.29	1,697.16	4,101.45	1,188.01	509.15

	Install Carrier Gas/Electric Roof-top Unit	6/10/2010	6/10/2010	7	11,080.00	1,714.71	1,582.80	3,297.51	1,107.96	474.84
	<b>Total Other Equipment</b>				<b>180,149.64</b>	<b>139,831.80</b>	<b>7,967.29</b>	<b>147,799.09</b>	<b>5,577.10</b>	<b>2,390.19</b>
<b>Line 13</b>	<b>Total Furniture and Equipment</b>				<b>310,379.82</b>	<b>196,205.36</b>	<b>22,955.11</b>	<b>219,160.47</b>	<b>16,068.58</b>	<b>6,886.53</b>
<b>Line 14</b>	<b>Computers</b>									
	Computer Cabling of Classrooms and Offices	9/26/2003	1/1/2004	10	4,654.27	3,490.71	465.42	3,956.13	325.79	139.63
	Computer Monitor	9/1/2008	9/1/2008	5	339.19	192.17	67.84	260.01	47.49	20.35
	Donor Perfect Software	8/1/2009	8/1/2009	5	7,825.00	2,999.64	1,565.00	4,564.64	1,095.50	469.50
	Dell Precision T1500	07/21/10		5	1,359.41	271.88	271.88	543.76	271.88	0.00
	Magictouch LCD Monitor (2)	07/27/10		5	1,095.00	219.00	219.00	438.00	219.00	0.00
	Desktop Computers (2)	04/01/11		5	1,479.62	73.98	260.41	334.39	260.41	0.00
	I-Pad and Accessories (3)	05/01/11		5	2,778.00	92.60	555.60	648.20	555.60	0.00
	Pavilion Slimline Desktop s5770t (1)	06/04/11		5	972.60	16.21	194.52	210.73	194.52	0.00
	Apple I-Pad and Accessories (1)	09/01/12		5	746.00	0.00	124.33	124.33	124.33	0.00
	NEO2/Text 2 Speech/Co Writer	12/01/12		5	1,078.51	0.00	143.78	143.78	143.78	0.00
<b>Line 14</b>	<b>Total</b>				<b>22,327.60</b>	<b>7,356.19</b>	<b>3,867.78</b>	<b>11,223.97</b>	<b>3,238.30</b>	<b>629.48</b>
	Less Assets not approved by Gov't under \$5,000 after July 2009				9,509.14	0.00	0.00	0.00	0.00	0.00
	<b>Net Total Assets</b>				<b>12,818.46</b>	<b>7,356.19</b>	<b>3,867.78</b>	<b>11,223.97</b>	<b>3,238.30</b>	<b>629.48</b>
	<b>Assets bought in 2011 or later are not permitted to depreciate which will be expensed and 30% of expense will be charged to Over 21 on Information Systems line on Report F</b>				1,824.51	547.35	Amount to be added to Maint F & E expense		<b>TOTAL DEPRECIATION E)</b>	<b>18,974.78</b>

**MERCY**



<b>Description</b>	<b>For entire school</b>	<b>30% of Exp for Over 21</b>
Advertisements in Publications & other media Includes AD Times, SuperMedia	\$494.40	\$148.32
Promotional Materials and postage	\$290.00	\$87.00
<b>TOTALS</b>	<b>\$784.40</b>	<b>\$235.32</b>

**MERCY PROFESSIONAL SERVICES  
FOR THE YEAR ENDED 6/30/2012**

30%

VENDOR NAME	SERVICE DESCRIPTION	AMOUNT	OVER 21 AMOUNT
[REDACTED]	Insect Spraying Annual Maintenance contract	960.00	288.00
[REDACTED]	Annual Maintenance Contract for Boiler and Heating System	306.00	91.80
[REDACTED]	Annual Maintenance Contract for Carbon Monoxide detector and Fire Alarm	336.00	100.80
[REDACTED]	Annual Maintenance for copier	654.00	196.20
[REDACTED]	Annual Maintenance for heating system	569.61	170.88
[REDACTED]	Annual Maintenance for Alarm System	930.00	279.00
[REDACTED]		2,015.00	604.50
[REDACTED]	Payroll Processing	1,781.18	534.35
[REDACTED]		1,080.00	324.00
[REDACTED]		537.18	161.15
OTHER PREPAID SERVICES		4,402.80	1,320.84
	<b>Total</b>	<b>13,571.77</b>	<b>4,071.53</b>

**MERCY LEARNING CENTER**

Disco CD Inclusive	84.00
Cleaning Supplies- MJ Earl	646.90
Staples-Other supplies specific to the Over 21 program	588.05
	1,318.95

ST JOSEPH SPECIAL LEARNING CENTER

FOR THE YEAR END JUNE 30, 2012

Account	Description	Ending Balance	OVER 21	OTHER					
	SEP-ST JOE-ADM-TUIT/TEMP	-							
	SEP-ST JOE-ADM-TUITION INC-CATHOLIC	(16,155.39)		(16,155.39)	Tuition Other		Over 21		
	SEP-ST JOE-ADM-TUITION INC-NON CATHOLIC	(22,791.09)		(22,791.09)	40500	(16,155.39)	41134	(113,040.07)	
	SEP-ST JOE-ADM-TUITION INC-DISTRICT	(16,600.28)		(16,600.28)	40501	(22,791.09)	41139	15,559.45	
	SEP-ST JOE-ADM-UNCOLLECTIBLE TUITION	-		-	40502	(16,600.28)	Total	(97,480.62)	
	SEP-ST JOE-ADM-TUITION DISCOUNT	-		-	40520	2,300.00			
	SEP-ST JOE-TUITION AID-EMPLOYEES	2,300.00		2,300.00	52211	23,266.00			
	SEP-ST JOE-ADM-TUITION WORK CREDIT	-		-					
	SEP-ST JOE-ADM-SUB-DIOCESAN	(80,153.74)		(80,153.74)	Total	(29,980.76)			
	SEP-ST JOE-ADM-SUB-FWC	(2,687.00)		(2,687.00)					
	SEP-ST JOE-ADM-SUB-PARISH-OLD	-		-					
	SEP-ST JOE-ADM-FOUNDATIONS/GRANTS	(5,000.00)		(5,000.00)	Interest 44001	(1,486.10)	Interest 44001	(358.53)	
	SEP-ST JOE-ADM-OVER 21 PROGRAM	(113,040.07)	(113,040.07)	-					
	SEP-ST JOE-ADM-OVER 21 RESERVE	15,559.45	15,559.45	-					
	SEP-ST JOE-ADM-CONTRB-BAA	(244,096.60)		(244,096.60)					
	SEP-ST JOE-ADM-PARISH CONTRIBUTION	(2,800.00)		(2,800.00)	Contributions				
	SEP-ST JOE-ADM-REST-CONTRB ENDOW	-		-	41110	(2,687.00)			
	SEP-ST JOE-CONTRB-SCHOLARSHIPS	(1,000.00)		(1,000.00)	41130	(5,000.00)			
	SEP-ST JOE-ADM-RST-CONTRB SCHOLAR	-		-	43200	(2,800.00)			
	SEP-ST JOE-EPSF SCHOLARSHIPS	(19,700.00)		(19,700.00)	43210	(1,000.00)			
	SEP-ST JOE-ADM-GENERAL DONATION	(15,084.82)		(15,084.82)	43211	(19,700.00)			
	SEP-ST JOE-ADM-OVER 21 PROGRAM DONATIONS	-		-	43250	(15,084.82)			
	SEP-ST JOE- GEN. DONATION-OLD	-		-					
	SEP-ST JOE-ADM-INT EARN CASH	-		-	Total	(46,271.82)			
	SEP-ST JOE-ADM-REST-INT EARN CASH	-		-					
	SEP-ST JOE-ADM-INTEREST - D&L SAVINGS	(1,844.63)	(358.53)	(1,486.10)					
	SEP-ST JOE-ADM-REALIZED GAIN INV	-		-	Fundraising				
	SEP-ST JOE-ADM-SALE ASSET GAIN/LOSS	-		-	47200	(54,578.00)			
	SEP-ST JOE-ADM-NET UNREAL APPR MKT	-		-	48235	(2,500.00)			
	SEP-ST JOE-ADM-FEE-ACTIVITY	-		-					
	SEP-ST JOE-ADM-FEE-REG	(1,417.89)		(1,417.89)	Total	(57,078.00)			
	SEP-ST JOE-ADM-FEE-GRAD	-		-					
	SEP-ST JOE-ADM-FEE-COURSE	-		-	Realized Gain/loss				
	SEP-ST JOE-ADM-FEE-OTHER	-		-	45000	-			
	SEP-ST JOE-ADM-DAB INCOME-OLD	-		-					
	SEP-ST JOE-ADM-ADVANCEMENT INCOME	(54,578.00)		(54,578.00)					
	SEP-ST JOE-ADM-SWEEPSTAKES	-		-	Other Revenue		Over 21 Other		
	SEP-ST JOE-ADM-AUCTION+GALA	-		-	Total Revenue	483,750.91	Total Revenue	113,398.60	
	SEP-ST JOE-ADM-FDRAISING-OTHER	-		-	Less: BAA	244,096.60	Less; Tuition Net	97,480.62	
	SEP-ST JOE-FUNDRAISING-PARENT	(2,500.00)		(2,500.00)	Less: Diocesan Subsidy	80,153.74	Less: Reimbursemt	15,559.45	
	SEP-ST JOE-FUNDRAISING-STUDENT	-		-	Less: Tuition Scholarship	23,266.00	Less: Interest	358.53	
	SEP-ST JOE-ADM-AUCTION	-		-	Net Revenue	136,234.57	Total	0.00	

SEP-ST JOE-ADM-RENTAL INCOME	-	-	-
SEP-ST JOE-ADM-MISC-RENTAL-OLD	-	-	-
SEP-ST JOE-ADM-MISC-OTHER	-	-	-
<b>TOTAL REVENUE</b>	<b>(581,590.06)</b>	<b>(97,839.15)</b>	<b>(483,750.91)</b>
SEP-ST JOE-ADM-CLERGY STIPEND	-	-	-
SEP-ST JOE-ADM-CLERGY BENEFIT	-	-	-
SEP-ST JOE-ADM-RELG STIPEND	-	-	-
SEP-ST JOE-ADM-RELG BENEFIT	-	-	-
SEP-ST JOE-PROF-LAY SALARY	163,294.32	27,013.58	136,280.74
SEP-ST JOE-ADM-TEACHER AIDES SALARY	21,635.48		21,635.48
SEP-ST JOE-ADM-SUMMER PROGRAM SALARY	(210.00)		(210.00)
SEP-ST JOE-ADM-OVER 21 PROGRAM SALARY	53,256.33	53,256.33	-
SEP-ST JOE-ADM-EXTENDED DAY SALARY	-		-
SEP-ST JOE-ADM-MAINTENANCE SALARY	2,025.43		2,025.43
SEP-ST JOE-ADM-AUX STAFF SALARY	-		-
SEP-ST JOE-ADM-SUB TEACHER SALARY	-		-
SEP-ST JOE-ADM-SUPPORTIVE SALARY	33,878.65	8,426.50	25,452.15
SEP-ST JOE-PROF-PAYROLL TAX	11,960.02	1,868.01	10,092.01
SEP-ST JOE-ADM-TEACHER AIDES PAYROLL TAX	1,655.14		1,655.14
SEP-ST JOE-ADM-SUMMER PROGRAM PAYROLL TAX	(16.06)		(16.06)
SEP-ST JOE-OVER 21 PROGRAM PAYROLL TAX	3,906.60	3,906.60	-
SEP-ST JOE-ADM-EXTENDED DAY PAYROLL TAX	-		-
SEP-ST JOE-ADM-MAINT PAYROLL TAX	154.75		154.75
SEP-ST JOE-ADM-AUX STAFF PAYROLL TAX	-		-
SEP-ST JOE-ADM-SUB TEACHER PAYROLL TAX	-		-
SEP-ST JOE-ADM-SUPPORTIVE PAYROLL TAX	2,592.01	644.63	1,947.38
SEP-ST JOE-ADM-EMP BEN-MEDICAL	-		-
SEP-ST JOE-OVER 21 PROGRAM EMP BENEFIT	-		-
SEP-ST JOE-ADM-EMP BEN-DENTAL	-		-
SEP-ST JOE-PROF-EMPLOYEE BENEFITS	52,218.03	3,893.14	48,324.89
SEP-ST JOE-TEACH AID-EMPLOYEE BENEFITS	450.43		450.43
SEP-ST JOE-SUM PRGM-EMPLOYEE BENEFITS	-		-
SEP-ST JOE-OVER 21 PROGRAM-EMPLOYEE BENEFITS	21,375.36	21,375.36	-
SEP-ST JOE-EXT DAY-EMPLOYEE BENEFITS	-		-
SEP-ST JOE-MAINT-EMPLOYEE BENEFITS	-		-
SEP-ST JOE-AUX STAFF-EMPLOYEE BENEFITS	-		-
SEP-ST JOE-SUB TEACH-EMPLOYEE BENEFITS	57.91		57.91
SEP-ST JOE-SUPPORT-EMPLOYEE BENEFITS	598.66	327.95	270.71
SEP-ST JOE-ADM-EMP BEN-TUITION	-		-
SEP-ST JOE-ADM-EMP BEN-SICK DAYS	1,050.00		1,050.00
SEP-ST JOE-ADM-EMP BEN-UC	520.00		520.00
SEP-ST JOE-INSTR-EMP BEN-UC	1,350.00	1,282.20	67.80
SEP-ST JOE-TEACHER AIDES-EMP BEN-UC	900.00		900.00
SEP-ST JOE-OVER 21 PROGRAM-EMP BEN-UC	1,700.00	1,700.00	-
SEP-ST JOE-AUX STAFF-EMP BEN-UC	-		-

Less: Tuition	29,980.76
Less: Contribution	46,271.82
Less: Fundraising	57,078.00
Less: Interest	1,486.10
Total Other	1,417.89

	SEP-ST JOE-SUPPORTIVE-EMP BEN-UC	700.00	171.00	529.00					
	SEP-ST JOE-MAINTENANCE-EMP BEN-UC	350.00		350.00	Other			Over 21	
	SEP-ST JOE-ADM-EMP BEN-OTHER	69.81		69.81	Salary	50000-50601	251,607.57	Salary	50000-50601
	SEP-ST JOE-HOUSING ALLOWANCE	-		-		52072	375.00		
	<b>TOTAL SALARIES EXPENSE</b>	<b>375,472.87</b>	<b>123,865.30</b>	<b>251,607.57</b>		52181	<b>495.61</b>	Total	123,865.30
	SEP-ST JOE-TEACHER EDUCATION EXPENSE	-		-				Total	252,478.18
	SEP-ST JOE-ADM-DUES/SUB	1,345.37		1,345.37					
	SEP-ST JOE-ADM-SEM/CONF	-		-	Other			Over 21	
	SEP-ST JOE-INSTRUCTIONAL SUPPLIES	4,013.93		4,013.93	Program Supplies			Program Supplies	
	SEP-ST JOE-ADM-SUP-OFF/MAINT	2,753.84	826.15	1,927.69		52025	<b>4,013.93</b>		52034
	SEP-ST JOE ADM-SOCIAL ACTIVITIES	1,436.20		1,436.20					
	SEP-ST JOE-ADM-OVER 21 PROGRAM EXP	1,670.32	1,670.32	-	Total		4,013.93	Total	1,670.32
	SEP-ST JOE-ADM-POSTAGE	621.70		621.70					
	SEP-ST JOE-ADM-TELEPHONE	-	-	-	Other			Over 21	
	SEP-ST JOE-INTERNET / TV CABLE	2,472.36	741.71	1,730.65	Transportation			Transportation	
	SEP-ST JOE-ADM-LIFE INSURANCE	375.00		375.00		52230	1,524.04		52230
	SEP-ST JOE-ADM-BANK/INV ACCT SERVICE FEE	45.86		45.86		54112	-		54112
	SEP-ST JOE-DIOC ADMIN FEE	34,662.28	34,662.28	-	Total		1,524.04	Total	653.16
	SEP-ST JOE-ADM-STAFF DEVELOPMENT	708.02	212.41	495.61					
	SEP-ST JOE-ADM-TUITION COLLECT-FACTS	-		-					
	SEP-ST JOE-ADM-TUITION SCHOLARSHIP EXPENSE	23,266.00		23,266.00	Other			Over 21	
	SEP-ST JOE-ADM-TRAVEL	2,177.20	653.16	1,524.04	Occupancy			Occupancy	
	SEP-ST JOE-ADM-CONTRACT SVC	17,916.98	5,375.09	12,541.89		54100	7,003.06		54100
	SEP-ST JOE-ADM-DEVELOPMENT	-		-		54105	1,643.45		54105
	SEP-ST JOE-ADM-MAINT-B/G	10,004.37	3,001.31	7,003.06		54130	<b>11,591.43</b>		54130
	SEP-ST JOE-MAINT-SUPPLIES	2,347.78	704.33	1,643.45					
	SEP-ST JOE-ADM-MAINT-/F/E	5,545.28	1,663.58	3,881.70	Total		20,237.93	Total	8,673.40
	SEP-ST JOE-MAINT-VEHICLE	-	-	-					
	SEP-ST JOE-ADM-LIGHT/HEAT/WATER	16,559.18	4,967.75	11,591.43	Depreciation : See Summary				
	SEP-ST JOE-ADM-RENT	-		-					
	SEP-ST JOE-ADM-P&C INSURANCE	7,464.00	2,239.20	5,224.80					
	SEP-ST JOE-GOODWILL	1,194.44		1,194.44	Other			Over 21	
	SEP-ST JOE-ADM-INTEREST-LOAN	-		-	Other Program Expenses			Other Program Expenses	
	SEP-ST JOE-ADM-INTEREST EXPENSE	86.17		86.17					
	SEP-ST JOE-ADM-DEPRECIATION	29,759.22	8,795.94	20,963.28	Total Expense		385,086.41	Total Expense	190,518.92
	SEP-ST JOE-ADM-MISC EXP	(892.00)		(892.00)	Less: Tuition scholarship		23,266.00	Less: Tuition scholarship	-
	SEP-ST JOE-ADM-COMMUNICATIONS-ADVER	3,801.27	1,140.38	2,660.89	Less: Salary & Benefit Exp		252,478.18	Less: Salary & Benefit Exp	123,865.30
	SEP-ST JOE-ADMIN_DAB EXPENSE	30,797.69		30,797.69	Less: Program Supplies		4,013.93	Less: Program Supplies	1,670.32
	<b>TOTAL NON SALARY EXPENSE</b>	<b>200,132.46</b>	<b>66,653.62</b>	<b>133,478.84</b>	Less: Transportation		1,524.04	Less: Transportation	653.16
	<b>TOTAL EXPENSE</b>	<b>575,605.33</b>	<b>190,518.92</b>	<b>385,086.41</b>	Less: Occupancy Exp		20,237.93	Less: Occupancy Exp	8,673.40
					Less: Depreciation		20,963.28	Less: Depreciation	8,795.94
	<b>NET INCOME/LOSS</b>	<b>(5,984.73)</b>	<b>92,679.77</b>	<b>(98,664.50)</b>	Total		62,603.04	Total	46,860.81

**ST JOSEPH SPECIAL LEARNING CENTER**

**████████████████████**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**OTHER EXPENSE ALLOCATION**

We decided to allocate expenses based on the amount of space the Over 21 program used in the school.

NUMBER OF CLASSROOMS IN THE BUILDING	7	(INCLUDES LIBRARY AND MULTIPURPOSE ROOM USED BY ALL)
NUMBER OF CLASSROOMS USED BY OVER 21	2	
Expense Allocation	0.285714	
ROUND UP TO BE CLOSER TO JP II	<b>30%</b>	

**ADMIN SALARY ALLOCATION**

NUMBER OF TEACHERS IN OVER 21	4
NUMBER OF TEACHERS IN TOTAL	9
Expense Allocation for Admin Salaries	0.444444
Rounded down to 40%	<b>40%</b>
NUMBER OF STUDENTS IN OVER 21	10
NUMBER OF STUDENTS IN TOTAL	29
	0.344828
Rounded up to 35%	<b>35%</b>

We decided to round down since the percentage is high compared to prior years.

We decided to average the percentages for teachers and for students

We will use **38%**

**████████████████████**

MERCY ADMIN SALARY ALLOCATION	25%
ST JOSEPH ADMIN SALARY ALLOCATION	38%
JOHN PAUL II SALARY ALLOCATION	39%
AVERAGE ALLOCATION	<b>34%</b>

**St. Joseph's Learning Center**



	Date of Purchase	Date Asset is put into use and depreciation starts	Useful Life In Years	Original cost	Accumulated Deprec Begin of year	2011-2012 Depreciation Exp	Accumulated Depr End of yr	2011-2012 Depreciation Exp Non Over 21	2011-2012 Depr exp for Over 21 Management decided to charge 30% to Over 21
Building	12/1/1989	12/1/1989	40	715,544.00	384,608.50	17,888.60	402,497.10	12,522.02	5,366.58
Deck with windows	10/1/2008	10/1/2008	27.5	29,746.50	2974.64	1,081.69	4,056.33	757.18	324.51
Landscaping	9/11/1993	9/11/1993	36	8,600.00	4,300.67	238.89	4,539.56	167.22	71.67
Playground									
Playground Equipment	5/21/2004	6/1/2007 A	10	31,523.00	12,609.20	3,152.30	15,761.50	2,206.61	945.69
Playground Equipment	6/31/2005	1/1/2006 A	20	57,169.22	15,721.54	2,858.46	18,580.00	2,000.92	857.54
Total				88,692.22	28,330.74	6,010.76	34,341.50	4,207.53	1,803.23
Other Improvements									
Oil Burner	8/9/1992	8/9/1992	20	4,250.00	4,034.00	212.50	4,246.50	148.75	63.75
Storage Shed	7/22/1992	7/22/1992	20	655.00	622.25	32.75	655.00	22.93	9.83
Water Heater	10/4/1995	10/4/1995	10	3,328.34	3,328.34	0.00	3,328.34	0.00	0.00
Replacement Doors (3)	7/1/1999	1/1/2000	20	3,515.00	2,021.13	175.75	2,196.88	123.03	52.73
Landscaping	10/10/2000	10/10/2000	29	1,000.00	368.58	34.28	402.86	24.00	10.28
Security System	10/4/2002	1/1/2003	20	1,431.00	608.18	71.55	679.73	50.09	21.47
Carpeting	1/22/2005	1/22/2005	20	2,600.00	845.00	130.00	975.00	91.00	39.00
Paving	11/25/2004	11/25/2004	25	3,000.00	804.00	120.00	924.00	84.00	36.00
Automatic Doors For Entrance	9/2/2005	1/2/2006	20	6,300.00	1,732.50	315.00	2,047.50	220.50	94.50
Tile	3/26/2010	3/26/2010	28	17,600.00	853.29	640.00	1,493.29	448.00	192.00
Total				43,679.34	15,217.27	1,731.83	16,949.10	1,212.28	519.55
<b>Total Building St Joseph</b>				<b>886,262.06</b>	<b>435,431.82</b>	<b>26,951.77</b>	<b>462,383.59</b>	<b>18,866.24</b>	<b>8,085.53</b>

Fully Depreciated Assets	1/1/1966	1/1/1966	10	21,994.29	21,994.29	0.00	21,994.29	0.00	0.00
Telephone System (Lucent)	10/29/1997	10/29/1997	10	3,303.96	3,303.96	0.00	3,303.96	0.00	0.00
Cafeteria Tables (6)	3/24/1999	3/24/1999	10	895.96	895.96	0.00	895.96	0.00	0.00
Laminator	1/28/2000	1/28/2000	10	1,380.00	1,380.00	0.00	1,380.00	0.00	0.00
Ricoh Model 220 Copier	6/14/2000	6/14/2000	8	4,181.00	4,181.00	0.00	4,181.00	0.00	0.00
Swing (\$825.) and Wonder Walk (\$495.)	9/10/2001	9/10/2001	8	1,320.00	1,320.00	0.00	1,320.00	0.00	0.00
Medical Standing Device with Table	1/17/2002	1/17/2002	10	952.00	904.00	48.00	952.00	33.60	14.40
Rifton Chairs with Accessories	8/26/2002	1/1/2003	10	616.00	523.60	61.60	585.20	43.12	18.48
"Grasshopper" Therapeutic Device	9/11/2002	1/11/2003	10	1,521.76	1,293.50	152.18	1,445.68	106.53	45.65
Pre-vocational Work Centers 1 & 2	2/6/2003	2/6/2003	10	858.90	730.07	85.89	815.96	60.12	25.77
Refrigerator, 2 door	4/8/2003	4/8/2003	10	1,974.00	1,677.90	197.40	1,875.30	138.18	59.22
Shelving	10/10/2003	10/10/2003	10	2,531.00	1,898.25	253.10	2,151.35	177.17	75.93
Vinyl Chairs (75) for Gym	10/12/2003	10/12/2003	10	3,332.25	2,499.20	333.22	2,832.42	233.25	99.97
Personal Snoezelen (Occupational Therapy Equipment)	1/26/2004	1/26/2004	10	999.00	749.25	99.90	849.15	69.93	29.97
Shimmering Curtain (Occupational Therapy Equipment)	1/29/2004	1/29/2004	10	1,499.00	1,124.25	149.90	1,274.15	104.93	44.97
Storage Units	11/26/2004	11/26/2004	10	2,564.94	1,667.20	256.50	1,923.70	179.55	76.95
Large Toilet System	9/20/2005	1/20/2006	10	1,116.00	613.80	111.60	725.40	78.12	33.48
Classroom Desks	1/29/2006	1/29/2006	10	1,770.00	973.50	177.00	1,150.50	123.90	53.10
AC UNITS	7/2/2006	7/2/2006	8	3,534.00	2,208.75	441.75	2,650.50	309.23	132.53
Computer Software for Students	10/1/1998	10/1/1998	10	891.18	891.18	0.00	891.18	0.00	0.00
Apple Computer	6/30/1999	6/30/1999	4	3,598.00	3,598.00	0.00	3,598.00	0.00	0.00
Computer Monitor and Printer	11/6/2000	11/6/2000	4	899.94	899.94	0.00	899.94	0.00	0.00
Vertigo Systems RS28 Computer	2/15/2006	2/15/2006	4	552.96	552.96	0.00	552.96	0.00	0.00
Overhead Projector	5/19/2010	5/19/2010	5	924.00	215.60	184.80	400.40	184.80	0.00
Wireless Connectivity kit	4/22/2010	4/22/2010	5	980.00	244.95	195.96	440.91	195.96	0.00
Tread Micro Antivirus licenses (5)	6/8/2010	6/8/2010	5	295.00	63.96	59.04	123.00	59.04	0.00
<b>Total</b>				<b>64,485.14</b>	<b>56,405.07</b>	<b>2,807.84</b>	<b>59,212.91</b>	<b>2,097.43</b>	<b>710.41</b>
Less Assets not approved by Gov't under \$5,000 after July 2009				2,199.00	0.00	0.00	0.00	0.00	0.00
<b>Net Furniture and Fixtures St Joseph</b>				<b>62,286.14</b>	<b>56,405.07</b>	<b>2,807.84</b>	<b>59,212.91</b>	<b>2,097.43</b>	<b>710.41</b>
Building	8,085.53								
Furniture & Fixtures	710.41								
<b>Total Depreciation for Over 21</b>	<b>8,795.94</b>								

The playground was broken down into two phases. The first phase was purchased in 5/2004 but was not assembled until 6.2007. The school needed to raise money to prepare the ground for the play equipment before it was installed. This is the reason for the delay in use of assets. The second phase was to add additional equipment. There was a six month delay from purchase to use due to preparing the ground for installation. For example cutting down bushes, putting in mulch etc.

ST JOSEPH SPECIAL LEARNING CENTER



FOR THE YEAR ENDED JUNE 30, 2012

OVER 21  
30%

GOLF SPONSORSHIPS	350.00	105.00
ADVERTISING (REP HERALD)	2,889.54	866.86
OPEN HOUSES AND PROMOTIONAL MATERIALS	561.73	168.52
	<u>3,801.27</u>	<u>1,140.38</u>

ST JOSEPH SPECIAL LEARNING CENTER

[REDACTED]

FOR THE YEAR ENDED JUNE 30, 2012

VENDOR NAME	SERVICE DESCRIPTION	AMOUNT	OVER 21 30%
[REDACTED]	Rehabilitation therapy	15,135.00	4,540.50
[REDACTED]	Payroll service fees	904.98	271.49
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	Wireless Service	52.50	15.75
[REDACTED]	Web renewal	154.40	46.32
[REDACTED]	Door repair	45.00	13.50
[REDACTED]	Copiers	307.94	92.38
OTHER	Other	<u>981.16</u>	<u>294.35</u>
	TOTAL	17,916.98	5,375.09

ST JOSEPH SPECIAL LEARNING CENTER

[REDACTED]

FOR THE YEAR ENDED JUNE 30 ,2012

Vendor Name	Description	Amount
[REDACTED]	Janitorial Supplies	102.11
[REDACTED]	Underpads	338.00
[REDACTED]	Medical Training	90.51
[REDACTED]	Instructional supplies	70.82
[REDACTED]	Control Box USA hand button	530.47
[REDACTED]	Other	538.41
	Total	<u>1,670.32</u>

JOHN PAUL II SPECIAL LEARNING CENTER

FOR THE YEAR END JUNE 30, 2012

Account	Description	Ending Balance	OVER 21	OTHER				
	SEP-JP2-ADM-TUITION INC-CATHOLIC	(31,000.00)		(31,000.00)	Other Tuition		Over 21 Tuition	
	SEP-JP2-ADM-TUITION INC-NON CATHOLIC	(60,176.00)		(60,176.00)	40500	(31,000.00)	41134	(326,892.23)
	SEP-JP2-ADM-TUITION INC-DISTRICT	(195,500.00)		(195,500.00)	40501	(60,176.00)	Total	(326,892.23)
	SEP-JP2-ADM-UNCOLLECTIBLE TUITION	-		-	40502	(195,500.00)		
	SEP-JP2-ADM-TUITION DISCOUNT	-		-	41135	(20,173.22)		
	SEP-JP2-TUITION AID-EMPLOYEES	-		-	Less Tuition Scholar	74,716.00		
	SEP-JP2-ADM-TUITION WORK CREDIT	-		-	Total	(232,133.22)		
	SEP-JP2-ADM-SUB-DIOCESAN	(43,560.90)		(43,560.90)				
	SEP-JP2-ADM-SUB-FWC	(1,500.00)		(1,500.00)				
	SEP-JP2-ADM-SUB-PARISH-OLD	-		-	Interest		Interest	
	SEP-JP2-ADM-FOUNDATIONS/GRANT	(216.41)		(216.41)	44001	(820.53)	44001	(394.82)
	SEP-JP2-ADM-SOCIAL ACTIVITIES	(182.50)		(182.50)				
	SEP-JP2-ADM-OVER 21 PROGRAM	(326,892.23)	(326,892.23)	-				
	SEP-JP2-ADM-SUMMER PROGRAM	(20,173.22)		(20,173.22)	Gain/Loss			
	SEP-JP2--ADM-OVER 21 RESERVE	-		-	44310	8,054.34		
	SEP-JP2-ADM-CONTRIBUTED SVC	-		-				
	SEP-JP2-CONTRIBUTED GOODS	-		-				
	SEP-JP2-ADM-CONTR-BAA	2,375.00		2,375.00	Contributions		Contributions	
	SEP-JP2-ADM-PARISH CONTRIBUTION	(12,600.00)		(12,600.00)	41110	(1,500.00)	43255	(1,000.00)
	SEP-JP2-ADM-REST-CONTRB ENDOW	(1,000.00)		(1,000.00)	41130	(216.41)		
	SEP-JP2-CONTRB-SCHOLARSHIPS	(9,900.00)		(9,900.00)	43200	(12,600.00)		
	SEP-JP2-ADM-RST-CONTRB SCHOLAR	-		-	43200-02	(1,000.00)		
	SEP-JP2-EPSF SCHOLARSHIPS	(80,000.00)		(80,000.00)	43210	(9,900.00)		
	SEP-JP2-ADM-GENERAL DONATION	(33,625.46)		(33,625.46)	43211	(80,000.00)		
	SEP-JP2-ADM-OVER 21 PROGRAM DONATIONS	(1,000.00)	(1,000.00)	-	43250	(33,625.46)		
	SEP-JP2-GEN. DONATION-OLD	-		-				
	SEP-JP2-ADM-REST-INT EARN CASH	-		-	Total	(138,841.87)		
	SEP-JP2-ADM-INTEREST - D&L SAVINGS	(1,215.35)	(394.82)	(820.53)				
	SEP-JP2-DISTRIB FR UIP	8,054.34		8,054.34	Fundraising			
	SEP-JP2-ADM-REALIZED GAIN INV	-		-	41132	(182.50)		
	SEP-JP2-ADM-SALE ASSET GAIN/LOSS	-		-	47200	(185,902.05)		
	SEP-JP2-ADM-NET UNREAL APPR MKT	-		-	48235	(13,000.00)		
	SEP-JP2-ADM-FEE-ACTIVITY	-		-				
	SEP-JP2-ADM-FEE-REG	(2,325.00)		(2,325.00)	Total	(199,084.55)		
	SEP-JP2-ADM-FEE-GRAD	-		-				
	SEP-JP2-ADM-FEE-COURSE	-		-				
	SEP-JP2-ADM-FEE-OTHER	-		-	Other Revenue			
	SEP-JP2-ADM-DAB INCOME-OLD	-		-	Total Revenue	681,052.73		
	SEP-JP2-ADM-ADVANCEMENT INCOME	(185,902.05)		(185,902.05)	Less: BAA	(2,375.00)		
	SEP-JP2-ADM-SWEEPSTAKES	-		-	Less: Diocesan Subsidy	43,560.90		
	SEP-JP2-ADM-AUCTION+GALA	-		-	Less: Tuition Scholarship	74,716.00		
	SEP-JP2-ADM-FDRAISING-OTHER	-		-	Net Revenue	565,150.83		
	SEP-JP2-FUNDRAISING-PARENT	(13,000.00)		(13,000.00)	Less: Tuition	232,133.22		

██████████	SEP-JP2-FUNDRAISING-STUDENT	-	-	-	Less: Contribution	138,841.87
██████████	SEP-JP2-ADMIN-AUCTION	-	-	-	Less: Fundraising	199,084.55
██████████	SEP-JP2-ADM-RENTAL INCOME	-	-	-	Less: Interest	820.53
██████████	SEP-JP2-ADM-MISC-OTHER	-	-	-	Less; Gain/Loss	<u>(8,054.34)</u>
<b>TOTAL REVENUE</b>		<u>(1,009,339.78)</u>	<u>(328,287.05)</u>	<u>(681,052.73)</u>	Total Other	<u>2,325.00</u>

██████████	SEP-JP2-ADM-CLERGY STIPEND	-	-	-
██████████	SEP-JP2-ADM-CLERGY BENEFIT	-	-	-
██████████	SEP-JP2-ADM-RELG STIPEND	-	-	-
██████████	SEP-JP2-ADM-RELG BENEFIT	-	-	-
██████████	SEP-JP2-PROF-LAY SALARY	189,974.03	45,431.46	144,542.57
██████████	SEP-JP2-ADM-TEACHER AIDES SALARY	74,279.13		74,279.13
██████████	SEP-JP2-ADM-SUMMER PROGRAM SALARY	821.91		821.91
██████████	SEP-JP2-ADM-OVER 21 PROGRAM SALARY	101,908.17	101,908.17	-
██████████	SEP-JP2-ADM-EXTENDED DAY SALARY	-		-
██████████	SEP-JP2-ADM-MAINTENANCE SALARY	330.96	129.07	201.89
██████████	SEP-JP2-ADM-AUX STAFF SALARY	7,330.16		7,330.16
██████████	SEP-JP2-ADM-SUB TEACHER SALARY	20.00		20.00
██████████	SEP-JP2-ADM-SUPPORTIVE SALARY	81,678.93	28,172.95	53,505.98
██████████	SEP-JP2-PROF-PAYROLL TAX	13,935.25	3,372.92	10,562.33
██████████	SEP-JP2-ADM-TEACHER AIDES PAYROLL TAX	5,630.12		5,630.12
██████████	SEP-JP2-ADM-SUMMER PROGRAM PAYROLL TAX	51.49		51.49
██████████	SEP-JP2-OVER 21 PROGRAM PAYROLL TAX	7,596.77	7,596.77	-
██████████	SEP-JP2-ADM-EXTENDED DAY PAYROLL TAX	5.63		5.63
██████████	SEP-JP2-ADM-MAINT PAYROLL TAX	76.65	9.89	66.76
██████████	SEP-JP2-ADM-AUX STAFF PAYROLL TAX	503.80		503.80
██████████	SEP-JP2-ADM-SUB TEACHER PAYROLL TAX	1.53		1.53
██████████	SEP-JP2-ADM-SUPPORTIVE PAYROLL TAX	6,143.91	2,110.32	4,033.59
██████████	SEP-JP2-ADM-EMP BEN-MEDICAL	-		-
██████████	SEP-JP2-OVER 21 PROGRAM EMPLOY BENEFIT	-		-
██████████	SEP-JP2-ADM-EMP BEN-DENTAL	-		-
██████████	SEP-JP2-PROF-EMPLOYEE BENEFITS	63,153.60	13,319.56	49,834.04
██████████	SEP-JP2-TEACH AID-EMPLOYEE BENEFITS	8,901.94		8,901.94
██████████	SEP-JP2-SUM PRGM-EMPLOYEE BENEFITS	-		-
██████████	SEP-JP2-OVER 21 PROGRAM-EMPLOYEE BENEFITS	22,135.06	22,135.06	-
██████████	SEP-JP2-EXT DAY-EMPLOYEE BENEFITS	-		-
██████████	SEP-JP2-MAINT-EMPLOYEE BENEFITS	-		-
██████████	SEP-JP2-AUX STAFF-EMPLOYEE BENEFITS	-		-
██████████	SEP-JP2-SUB TEACH-EMPLOYEE BENEFITS	-		-
██████████	SEP-JP2-SUPPORT-EMPLOYEE BENEFITS	11,095.32	3,756.26	7,339.06
██████████	SEP-JP2-ADM-EMP BEN-TUITION	490.00		490.00
██████████	SEP-JP2-ADM-EMP BEN-SICK DAYS	2,366.75		2,366.75
██████████	SEP-JP2-ADM-EMP BEN-UC	286.60		286.60
██████████	SEP-JP2-INSTR-EMP BEN-UC	1,800.00	686.70	1,113.30
██████████	SEP-JP2-TEACHER AIDES-EMP BEN-UC	3,050.00		3,050.00
██████████	SEP-JP2-OVER 21 PROGRAM-EMP BEN-UC	2,250.00	2,250.00	-
██████████	SEP-JP2-AUX STAFF-EMP BEN-UC	700.00	136.50	563.50
██████████	SEP-JP2-SUB TEACH-EMP BEN-UC	-		-
██████████	SEP-JP2-SUPPORTIVE-EMP BEN-UC	1,700.00	625.50	1,074.50

	SEP-JP2-ADM-EMP BEN-OTHER	2,428.52		2,428.52	Salary	50000-50601	379,005.10	Salary	50000-50601	231,641.13
	SEP-JP2-HOUSING ALLOWANCE	-		-		52072	975.00			
<b>TOTAL SALARY EXPENSE</b>		<u>610,646.23</u>	<u>231,641.13</u>	<u>379,005.10</u>		52181	<u>1,345.63</u>	Total		<u>231,641.13</u>
	SEP-JP2-CONTRIBUTED GOODS	-		-	Total		381,325.73			
	SEP-JP2-TEACHER EDUCATION EXPENSE	-		-	Other			Over 21		
	SEP-JP2-ADM-DUES/SUB	443.40		443.40	Program Supplies			Program Supplies		
	SEP-JP2-ADM-SEM/CONF	-		-	52025		2,626.73		52034	<u>5,240.87</u>
	SEP-JP2-INSTRUCTIONAL SUPPLIES	2,626.73		2,626.73	52035		<u>720.62</u>			
	SEP-JP2-ADM-SUP-OFF/MAINT	4,037.94	1,413.28	2,624.66	Total		3,347.35	Total		<u>5,240.87</u>
	SEP-JP2-ADM-SOCIAL ACTIVITIES	1,617.72		1,617.72						
	SEP-JP2-ADM-OVER 21 PROGRAM EXP	5,240.87	5,240.87	-	Other			Over 21		
	SEP-JP2-ADM-SUMMER PROGRAM	720.62		720.62	Transportation			Transportation		
	SEP-JP2-ADM-POSTAGE	994.72		994.72	52230		2,016.16		52230	<u>1,085.63</u>
	SEP-JP2-ADM-TELEPHONE	2,956.80	1,034.88	1,921.92	54112		<u>1,173.76</u>		54112	<u>632.03</u>
	SEP-JP2-INTERNET / TV CABLE	1,130.14	395.55	734.59	Total		3,189.93	Total		<u>1,717.65</u>
	SEP-JP2-ADM-LIFE INSURANCE	975.00		975.00	Other			Over 21		
	SEP-JP2-ADM-BANK/INV ACCT SERVICE FEE	2,006.24		2,006.24	Occupancy			Occupancy		
	SEP-JP2-ADM-PROF FEE	-		-	54100		14,817.26		54100	<u>7,978.53</u>
	SEP-JP2-ADM-STAFF DEVELOPMENT	2,070.20	724.57	1,345.63	54105		2,223.62		54105	<u>1,197.34</u>
	SEP-JP2-ADM-TUITION COLLECT-FACTS	-		-	54130		<u>13,637.67</u>		54130	<u>7,343.36</u>
	SEP-JP2-ADM-TUITION SCHOLARSHIP EXPENSE	74,716.00		74,716.00	Total Expense		600,526.51	Total Expense		<u>334,305.97</u>
	SEP-JP2-ADM-TRAVEL	3,101.79	1,085.63	2,016.16	Less: Tuition scholarship		74,716.00	Less: Tuition scholarship		-
	SEP-JP2-ADM-CONTRACT SVC	16,450.31	3,619.11	12,831.20	Less: Salary & Benefit Exp		381,325.73	Less: Salary & Benefit Exp		<u>231,641.13</u>
	SEP-JP2-ADM-MAINT-B/G	22,795.79	7,978.53	14,817.26	Less: Program Supplies		3,347.35	Less: Program Supplies		<u>5,240.87</u>
	SEP-JP2-MAINT-SUPPLIES	3,420.96	1,197.34	2,223.62	Less: Transportation		3,189.93	Less: Transportation		<u>1,717.65</u>
	SEP-JP2-ADM-MAINT-/F/E	13,325.09	7,993.72	5,331.37	Less: Occupancy Exp		30,678.56	Less: Occupancy Exp		<u>16,519.22</u>
	SEP-JP2-MAINT-VEHICLE	1,805.79	632.03	1,173.76	Less: Depreciation		<u>29,806.09</u>	Less: Depreciation		<u>13,336.94</u>
	SEP-JP2-ADM-LIGHT/HEAT/WATER	20,981.03	7,343.36	13,637.67	Total		77,462.85	Total		<u>65,850.16</u>
	SEP-JP2-ADM-RENT	-		-	Depreciation: See Summary					
	SEP-JP2-ADM-P&C INSURANCE	10,668.60	3,734.01	6,934.59	Other			Over 21		
	SEP-JP2-GOODWILL	998.40		998.40	Other Program Expenses			Other Program Expenses		
	SEP-JP2-ADM-INTEREST-LOAN	960.48		960.48	Total Expense		600,526.51	Total Expense		<u>334,305.97</u>
	SEP-JP2-ADM-INTEREST EXPENSE	-		-	Less: Tuition scholarship		74,716.00	Less: Tuition scholarship		-
	SEP-JP2-ADM-DEPRECIATION	43,143.03	13,336.94	29,806.09	Less: Salary & Benefit Exp		381,325.73	Less: Salary & Benefit Exp		<u>231,641.13</u>
	SEP-JP2-ADM-MISC EXP	(1,790.00)		(1,790.00)	Less: Program Supplies		3,347.35	Less: Program Supplies		<u>5,240.87</u>
	SEP-JP2-ADM-COMMUNICATIONS-ADVER	9,640.40	3,374.14	6,266.26	Less: Transportation		3,189.93	Less: Transportation		<u>1,717.65</u>
	SEP-JP2-ADM-DAB EXPENSE	35,587.30		35,587.30	Less: Occupancy Exp		30,678.56	Less: Occupancy Exp		<u>16,519.22</u>
<b>TOTAL OTHER EXPENSES</b>		<u>324,186.25</u>	<u>102,664.84</u>	<u>221,521.41</u>	Less: Depreciation		<u>29,806.09</u>	Less: Depreciation		<u>13,336.94</u>
<b>TOTAL EXPENSES</b>		<u>934,832.48</u>	<u>334,305.97</u>	<u>600,526.51</u>						
<b>NET INCOME/LOSS</b>		<u>(74,507.30)</u>	<u>6,018.93</u>	<u>(80,526.23)</u>						

**JOHN PAUL II SPECIAL LEARNING CENTER**



**FOR THE YEAR ENDED JUNE 30, 2012**

**OTHER EXPENSE ALLOCATION**

We decided to allocate expenses based on the amount of space the Over 21 program used in the school.

NUMBER OF CLASSROOMS IN THE BUILDING	10	(INCLUDES LIBRARY AND MULTIPURPOSE ROOM USED BY ALL)
NUMBER OF CLASSROOMS USED BY OVER 21	4	
Expense Allocation	0.4	
Expense Allocation Adjusted	<b>35%</b>	

Since the other two schools only allocated 30% and in the past we charged 35% we decided to reduce the percentage to 35% to be consist with prior years and to be more in line with the other schools

**ADMIN SALARY ALLOCATION**

NUMBER OF TEACHER/AIDES IN OVER 21	7
NUMBER OF TEACHER/AIDES IN TOTAL	18
	0.39
ADMIN SALARY ALLOCATION	<b>39%</b>



MERCY ADMIN SALARY ALLOCATION	25%
ST JOSEPH ADMIN SALARY ALLOCATION	38%
JOHN PAUL II SALARY ALLOCATION	39%
AVERAGE ALLOCATION	<b>34%</b>

John Paul II Learning Center

Date of Purchase	Date Asset is put into use and depreciation starts	Useful Life	Original cost	Accumulated Deprec Begin of year	2011-2012 Depreciation Exp	Total Accumulated Depr End of yr	2011-2012 Depreciation Exp Non Over 21	2011-2012 Depr exp for Over 21 Management decided to charge 35% to Over 21
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**Note: All the costs in the Building section are part of the total construction of the building and should be included for depreciation expense**

Buildings

Line 1 Buildings

Initial Feasibility Study	1/22/2001	9/1/2002	40	10,000.00	2,203.33	250	2,453.33	162.50	87.50
Consulting on Development Campaign	4/9/2001	9/1/2002	40	5,000.00	1,101.67	125	1,226.67	81.25	43.75
Architect Fees	6/12/2001	9/1/2002	40	1,940.00	427.45	48.5	475.95	31.53	16.98
Land Development Plan Proposal	6/13/2001	9/1/2002	40	1,000.00	220.33	25	245.33	16.25	8.75
Printed Campaign Materials	6/13/2001	9/1/2002	40	1,000.00	220.33	25	245.33	16.25	8.75
Soil Analysis	6/29/2001	9/1/2002	40	1,800.00	396.60	45	441.60	29.25	15.75
Architect Fees	7/24/2001	9/1/2002	40	1,160.00	255.59	29	284.59	18.85	10.15
Campaign Brochures & Promotional Books	7/26/2001	9/1/2002	40	1,182.00	260.43	29.55	289.98	19.21	10.34
Capital Campaign Brochure Photos	8/17/2001	9/1/2002	40	110.55	24.35	2.77	27.12	1.80	0.97
Architect Fees	9/18/2001	9/1/2002	40	3,030.00	667.61	75.75	743.36	49.24	26.51
Cumru Township Filing Fee	9/19/2001	9/1/2002	40	550.00	121.18	13.75	134.93	8.94	4.81
Borings for Sink Holes	9/24/2001	9/1/2002	40	1,560.00	343.72	39	382.72	25.35	13.65
Design/Printing of Letterhead, Trifold & Pledge Card	9/24/2001	9/1/2002	40	1,320.00	290.84	33	323.84	21.45	11.55
Submission of Land Development Plans	9/24/2001	9/1/2002	40	700.00	154.23	17.5	171.73	11.38	6.13
Submission of Land Development Plans	9/24/2001	9/1/2002	40	825.00	181.79	20.62	202.41	13.40	7.22
Sewage Plan Approval	10/1/2001	9/1/2002 A	40	500.00	110.17	12.5	122.67	8.13	4.38
Land Survey	10/3/2001	9/1/2002 A	40	3,551.00	782.42	88.77	871.19	57.70	31.07
Architect Fees	10/1/2001	9/1/2002 A	40	1,170.00	257.79	29.25	287.04	19.01	10.24
Geotechnical Investigation & Report	10/22/2001	9/1/2002 A	40	2,474.04	545.11	61.85	606.96	40.20	21.65
Postage for Capital Campaign Brochures	10/26/2001	9/1/2002 A	40	157.61	34.73	3.94	38.67	2.56	1.38
Campaign Brochures & Promotional Books	10/29/2001	9/1/2002 A	40	4,584.95	1,010.21	114.63	1,124.84	74.51	40.12
Architect Fees	10/19/2001	9/1/2002 A	40	3,140.00	691.85	78.5	770.35	51.03	27.48
Architect Fees	10/19/2001	9/1/2002 A	40	1,830.00	403.21	45.75	448.96	29.74	16.01
Engineering Fees	1/10/2002	9/1/2002 A	40	740.80	163.22	18.52	181.74	12.04	6.48
Engineering Fees	1/16/2002	9/1/2002 A	40	496.35	109.37	12.41	121.78	8.07	4.34
Campaign Brochures & Promotional Books	1/30/2002	9/1/2002 A	40	280.00	61.69	7	68.69	4.55	2.45
Traffic Impact Fee	2/5/2002	9/1/2002 A	40	2,000.00	440.67	50	490.67	32.50	17.50
Engineering Fees	2/21/2002	9/1/2002 A	40	1,391.56	306.61	34.79	341.40	22.61	12.18
Sewage Planning Review	3/1/2002	9/1/2002 A	40	162.50	35.80	4.07	39.87	2.65	1.42
Legal Fees Regarding Subdivision	3/7/2002	9/1/2002 A	40	162.50	35.80	4.07	39.87	2.65	1.42
Survey and Preparation of Land Development Plan	3/15/2002	9/1/2002 A	40	8,417.42	1,854.65	210.43	2,065.08	136.78	73.65
Engineering Fees	3/22/2002	9/1/2002 A	40	130.50	28.75	3.27	32.02	2.13	1.14
Engineering Fees	4/12/2002	9/1/2002 A	40	358.17	78.90	8.96	87.86	5.82	3.14
Construction Bill #1	4/30/2002	9/1/2002 A	40	144,960.34	31,939.60	3624.01	35,563.61	2,355.61	1,268.40
Architect Fees	5/3/2002	9/1/2002 A	40	50,472.00	11,120.66	1261.8	12,382.46	820.17	441.63
Quality Control Services - "Loose Soil" Problem	5/24/2002	9/1/2002 A	40	3,308.70	729.02	82.72	811.74	53.77	28.95
Sewerage Connection Fees	5/15/2002	9/1/2002 A	40	7,910.00	1,742.84	197.75	1,940.59	128.54	69.21
Engineering Fees	5/29/2002	9/1/2002 A	40	62.38	13.75	1.56	15.31	1.01	0.55
Construction Bill #2	5/31/2002	9/1/2002 A	40	266,730.12	58,769.53	6668.26	65,437.79	4,334.37	2,333.89
Engineering Fees	6/4/2002	9/1/2002 A	40	82.01	18.07	2.05	20.12	1.33	0.72

Construction Bill #3	6/30/2002	9/1/2002	A	40	311,723.25	68,683.02	7793.08	76,476.10	5,065.50	2,727.58
Capitalized Loan Interest	7/31/2002	9/1/2002	A	40	1,250.00	275.42	31.25	306.67	20.31	10.94
Construction Bill #4	7/31/2002	9/1/2002	A	40	316,260.60	69,682.76	7906.51	77,589.27	5,139.23	2,767.28
Engineering Fees	8/27/2002	9/1/2002	A	40	4,583.01	1,009.80	114.57	1,124.37	74.47	40.10
Construction Bill #5	8/31/2002	9/1/2002	A	40	148,657.00	32,754.10	3716.42	36,470.52	2,415.67	1,300.75
Capitalized Loan Interest	8/31/2002	9/1/2002	A	40	2,458.33	541.66	61.46	603.12	39.95	21.51
Redesign of Sanitary Sewer Line	9/3/2002	9/1/2002	A	40	645.00	142.13	16.12	158.25	10.48	5.64
Well Testing	9/4/2002	9/1/2002	A	40	1,627.00	358.50	40.67	399.17	26.44	14.23
Engineering Fees	9/17/2002	9/1/2002	A	40	414.82	91.40	10.37	101.77	6.74	3.63
Capitalized Loan Interest	9/30/2002	9/1/2002	A	40	3,083.33	679.35	77.09	756.44	50.11	26.98
Engineering Fees	10/12/2002	9/1/2002	A	40	198.96	43.83	4.98	48.81	3.24	1.74
Construction Bill #6	9/30/2002	9/1/2002	A	40	100,770.30	22,203.06	2519.26	24,722.32	1,637.52	881.74
Architect Fees	11/18/2002	9/1/2002	A	40	20,455.00	4,506.93	511.37	5,018.30	332.39	178.98
Construction Bill #7	11/18/2002	9/1/2002	A	40	24,971.50	5,502.06	624.29	6,126.35	405.79	218.50
Appraisal	12/5/2002	9/1/2002	A	40	1,050.00	231.35	26.25	257.60	17.06	9.19
Engineering Fees	12/17/2002	9/1/2002	A	40	532.82	117.40	13.32	130.72	8.66	4.66
Engineering Fees	1/20/2003	9/1/2002	A	40	271.58	59.84	6.79	66.63	4.41	2.38
Construction Bill #8 (Final)	1/20/2003	9/1/2002	A	40	72,558.74	15,987.11	1813.97	17,801.08	1,179.08	634.89
Donor Recognition Display - Deposit	3/20/2003	9/1/2002	A	40	1,442.50	317.82	36.07	353.89	23.45	12.62
Donor Recognition Display - Final	5/15/2003	9/1/2002	A	40	2,368.50	521.85	59.22	581.07	38.49	20.73
Real Estate tax up to the end of construction	6/30/2003	9/1/2002	A	40	839.52	184.98	20.99	205.97	13.64	7.35

**Total** **1,552,412.26** **342,048.24** **38,810.35** **380,858.59** **25,226.73** **13,583.62**

**Line 9 Drainage System for Erosion**

Design for Erosion Control	5/4/2004	5/4/2004		39	717.50	146.55	18.32	164.87	11.91	6.41
Drain System btn JPll & Precious Blood	9/2/2004	1/2/2005		38	2,280.50	390.04	60.01	450.05	39.01	21.00
Storm Drain	12/31/2005	12/31/2005		37	4,935.00	733.59	133.38	866.97	86.70	46.68

**Total** **7,933.00** **1,270.18** **211.71** **1,481.89** **137.61** **74.10**

<b>Total Buildings John Paul II</b>					<b>1,560,345.26</b>	<b>343,318.42</b>	<b>39,022.06</b>	<b>382,340.48</b>	<b>25,364.34</b>	<b>13,657.72</b>
<b>LESS: Reduction of depreciation for Land that was transferred out of Building</b>							<b>10,804.60</b>		<b>7,022.99</b>	<b>3,781.61</b>
<b>LESS: Items not acceptable by Gov't per audit</b>					<b>8,635.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75.56</b>
<b>ADD: FOR NON WAI VER ADD WAIVER PORTION OF GOV'T ADJUSTMENT</b>									<b>75.56</b>	
<b>Net Buildings John Paul II</b>					<b>1,551,710.15</b>	<b>343,318.42</b>	<b>28,217.46</b>	<b>382,340.48</b>	<b>18,416.91</b>	<b>9,800.55</b>

**Furniture and Equipment**

<b>Line 1</b> Fence	1/15/2007	1/15/2007		10	10,000.00	4,499.92	1,000.00	5,499.92	650.00	350.00
<b>Line 7</b> Exposition Tabernacle	1/16/2003	1/16/2003		10	5,555.00	4,721.75	555.50	5,277.25	361.08	194.43
<b>Line 9</b> Playground Equipment	10/14/2009	10/14/2009		7	25,698.00	6,424.52	3,671.15	10,095.67	2,386.25	1,284.90

Line 13	Other Equipment									
	File Cabinets and Misc.	01/00/1995	01/00/1995	10	1,419.00	1,419.00	0.00	1,419.00	0.00	0.00
	Cabinets	11/00/1997	11/00/1997	10	500.00	500.00	0.00	500.00	0.00	0.00
	19" TV and VCRs (3) (Partial Disposal of 1 TV/VCR 2004)	9/25/1999	9/25/1999	10	559.97	559.97	0.00	559.97	0.00	0.00
	Reception Area Furniture	10/18/1999	10/18/1999	10	925.00	925.00	0.00	925.00	0.00	0.00
	Desks & Chairs for Offices & Classrooms(Teachers)	8/21/2002	1/1/2003	10	5,520.75	4,692.63	552.08	5,244.71	358.85	193.23
	Desks & Chairs for Offices & Classrooms(Teachers)	8/28/2002	1/1/2003	10	873.10	742.14	87.31	829.45	56.75	30.56
	Freight on the BI Workspaces Office Furniture	10/31/2002	1/1/2003	10	580.00	493.00	58.00	551.00	37.70	20.30
	Folding Tables (25)	9/16/2002	1/1/2003	10	1,740.00	1,479.00	174.00	1,653.00	113.10	60.90
	Desks, Chairs, Tables for Classrooms and Gym	10/31/2002	1/1/2003	10	13,919.15	11,831.29	1,391.92	13,223.21	904.75	487.17
	Window Blinds	10/31/2002	1/1/2003	10	2,269.00	1,928.65	226.90	2,155.55	147.49	79.42
	Altar	11/18/2002	1/1/2003	10	900.00	765.00	90.00	855.00	58.50	31.50
	Chapel Chairs and Kneelers (16)	11/25/2002	1/1/2003	10	2,363.68	2,009.13	236.37	2,245.50	153.64	82.73
	Chapel Chairs and Kneelers (16) Freight Charge	1/13/2003	1/13/2003	10	218.92	186.08	21.89	207.97	14.23	7.66
	Refrigerator	12/3/2002	1/1/2003	10	2,085.00	1,772.25	208.50	1,980.75	135.53	72.98
	Activity/Gym Room Equipment	1/23/2003	1/23/2003	10	1,719.39	1,461.48	171.94	1,633.42	111.76	60.18
	Activity/Gym Room Equipment	1/29/2003	1/29/2003	10	508.38	432.13	50.84	482.97	33.05	17.79
	Free Standing School Sign	8/20/2003	1/1/2004	10	1,180.00	885.00	118.00	1,003.00	76.70	41.30
	Therapy Table	11/21/2003	1/1/2004	10	569.00	426.75	56.90	483.65	36.99	19.92
	Lunch Room Table	1/28/2005	1/28/2005	10	977.47	635.36	97.75	733.11	63.54	34.21
	Equalizer - Over 21 Program	1/14/2005	1/14/2005	10	894.95	581.74	89.50	671.24	58.18	31.33
	Processional Crucifixe	1/9/2005	1/9/2005	10	2,400.00	1,560.00	240.00	1,800.00	156.00	84.00
	3 Acer Veriton Monitors and 1 Dell Vostro XP Pro Software	4/7/2009	4/7/2009	5	2,326.00	1,046.70	465.20	1,511.90	302.38	162.82
	Server Tower	2/10/2011	Discovered 6/30/2012 back deprec	5	5,943.30	0.00	1,683.94	1,683.94	1,094.56	589.38
	2 DLP Projectors	10/14/2009		5	4,490.74	1,571.81	898.18	2,469.99	583.82	314.36
	Comp Dell Vistro 220 Mt	1/4/2010		5	419.99	126.00	84.00	210.00	54.60	29.40
	8 Dell Vostro 230 computers	2/10/2011	Discovered 6/30/2012 back deprec	5	3,999.96	0.00	1,133.32	1,133.32	736.66	396.66
	8 Dell LCD Display Monitors	2/10/2011	Discovered 6/30/2012 back deprec	5	1,111.99	0.00	315.06	315.06	204.79	110.27
	2 Epson Cameras	2/14/2011	Discovered 6/30/2012 back deprec	5	753.00	0.00	213.35	213.35	138.68	74.67
	ACAD Series Software (5)	2/15/2011	Discovered 6/30/2012 back deprec	5	362.25	0.00	102.64	102.64	66.72	35.92
	Magic Touch 17 " kinderboard	2/10/2011	Discovered 6/30/2012 back deprec	5	1,212.00	0.00	343.40	343.40	223.21	120.19
	On the Go Communication Builders	2/10/2011	Discovered 6/30/2012 back deprec	5	368.95	0.00	104.54	104.54	67.95	36.59
	Listening Centers (3)	2/9/2011	Discovered 6/30/2012 back deprec	5	899.97	0.00	254.99	254.99	165.74	89.25
	1 I Pad and accessories	2/10/2011	Discovered 6/30/2012 back deprec	5	806.00	0.00	228.37	228.37	148.44	79.93
	<b>Total</b>				<b>106,069.91</b>	<b>53,676.30</b>	<b>14,925.54</b>	<b>68,601.84</b>	<b>9,701.60</b>	<b>5,223.94</b>
	Less Assets not approved by Gov't under \$5,000 after July 2009				4,910.73			343.76		343.76
	Less Assets not approved by Gov't under \$5,000 after July 2009 that were posted in 2012				9,514.12			943.48		943.48
	Less Assets not approved by Gov't per audit				11,437.60			400.32		400.32
	<b>Net Furniture and Fixtures John Paul II</b>				<b>80,207.46</b>	<b>53,676.30</b>	<b>14,925.54</b>	<b>68,601.84</b>	<b>11,389.16</b>	<b>3,536.38</b>

Building 9,800.55  
Furniture & Fixtures 3,536.38  
**Total Depreciation for Over 21 13,336.93**

Assets not included in depreciation because they are below \$5,000 and posted to the G/L in 2011-2012 9,514.12  
Over 21 expense allocation 0.35  
Maintenance charge for new assets not allowed for depreciaton **3,329.94**

NOTE A: All of these expenses were part of the construction start up costs for the building. It was decided to depreciate all expenses associated with the building at the 9/1/2002 date which was when the start up process came to an end.

**JOHN PAUL II SPECIAL LEARNING CENTER**

**FOR THE YEAR ENDED JUNE 30, 2012**

	Total	Over 21 35%
Newsletters	\$ 6,920.00	\$ 2,422.00
Postage for mailings	1,500.00	525.00
Web Hosting	156.00	54.60
Advertising	390.00	136.50
Other	674.40	236.04
	<u>\$ 9,640.40</u>	<u>\$ 3,374.14</u>

**JOHN PAUL II SPECIAL LEARNING CENTER**

██

**FOR THE YEAR ENDED JUNE 30, 2012**

VENDOR NAME	SERVICE DESCRIPTION	TOTAL AMOUNT	OVER 21 35%
████	Music Therapy	\$ 6,110.00	\$ 2,138.50
████	Insect Spraying Annual Maintenance contract	762.00	266.70
████	Annual Maintenance for Alarm System	1,470.00	514.50
█ █████	Payroll Processing	1,415.31	495.36
PREPAIDS	Office Copier maintenance and heating maintenance	<u>6,693.00</u>	<u>2,342.55</u>
	Total	\$ 16,450.31	\$ 5,757.61
	Less: Music Therapy for k-12	<u>6,110.00</u>	<u>2,138.50</u>
	Music Therapy for Over 21 is posted to Over 21 program exp		
	Net Total	<u><u>\$ 10,340.31</u></u>	<u><u>\$ 3,619.11</u></u>

**JOHN PAUL II SPECIAL LEARNING CENTER**

**████████████████████**  
**FOR THE YEAR ENDED JUNE 30, 2012**

<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
<b>████</b>	Music Therapy	3,660.00
<b>████████</b>	Instructional supplies	897.14
<b>Other</b>		<u>683.73</u>
	<b>Total</b>	<b><u><u>5,240.87</u></u></b>

ST MARGARET AQUINAS

FOR THE YEAR END JUNE 30, 2012

Account	Description	Ending Balance	OVER 21	OTHER		
	SEP-ST MARG-ADM-TUITION INC-CATHOLIC	(75,871.00)		(75,871.00)	Tuition	
	SEP-ST MARG-TUITION INC-NON CATHOLIC	(7,983.31)		(7,983.31)		40500 (75,871.00)
	SEP-ST MARG-ADM-UNCOLLECTIBLE TUITION	4,573.86		4,573.86		40501 (7,983.31)
	SEP-ST MARG-ADM-TUITION DISCOUNT	37,388.00		37,388.00		40505 4,573.86
	SEP-ST MARG-TUITION AID-EMPLOYEES	-		-		40510 37,388.00
	SEP-ST MARG-ADM-TUITION WORK CREDIT	-		-		52211 <u>3,007.00</u>
	SEP-ST MARG-ADM-SUB-DIOCESAN	(38,983.65)		(38,983.65)		
	SEP-ST MARG-ADM-SUB-FWC	-		-	Total	(38,885.45)
	SEP-ST MARG-ADM-CONTR-BAA	(100,522.00)		(100,522.00)		
	SEP-ST MARG-ADM-PARISH CONTRIBUTION	(14,000.00)		(14,000.00)		
	SEP-ST MARG-ADM-REST-CONTRB ENDOW	-		-	Contributions	
	SEP-ST MARG-CONTRB-SCHOLARSHIPS	-		-		41110 -
	SEP-ST MARG-ADM-RST-CONTRB SCHOLAR	-		-		43200 (14,000.00)
	SEP-ST MARG-EPSF SCHOLARSHIPS	(3,007.00)		(3,007.00)		43211 <u>(3,007.00)</u>
	SEP-ST MARG-ADM-GEN. DONATION	-		-		
	SEP-ST MARG-ADM-INT EARN CASH	-		-	Total	(17,007.00)
	SEP-ST MARG-ADM-REST-INT EARN CASH	-		-		
	SEP-ST MARG-ADM-REALIZED GAIN INV	-		-		
	SEP-ST MARG-ADM-SALE ASSET GAIN/LOSS	-		-	Other	
	SEP-ST MARG-ADM-NET UNREAL APPR MKT	-		-		49430 (800.00)
	SEP-ST MARG-ADM-FEE-ACTIVITY	-		-		
	SEP-ST MARG-ADM-FEE-REG	-		-		
	SEP-ST MARG-ADM-FEE-GRAD	-		-		
	SEP-ST MARG-ADM-FEE-COURSE	-		-		
	SEP-ST MARG-ADM-FEE-OTHER	-		-		
	SEP-ST MARG-ADM-AUCTION+GALA	-		-		
	SEP-ST MARG-ADM-FDRAISING-OTHER	-		-		
	SEP-ST MARG-ADM-AUCTION	-		-		
	SEP-ST MARG-ADM-MISC-RENTAL	-		-		
	SEP-ST MARG-ADM-MISC-OTHER	<u>(800.00)</u>		<u>(800.00)</u>		
<b>TOTAL REVENUES</b>		<u><b>(199,205.10)</b></u>	<u>0</u>	<u><b>(199,205.10)</b></u>		

SEP-ST MARG-ADM-CLERGY STIPEND	-	-			
SEP-ST MARG-ADM-CLERGY BENEFIT	-	-			
SEP-ST MARG-ADM-RELG STIPEND	-	-			
SEP-ST MARG-ADM-RELG BENEFIT	-	-			
SEP-ST MARG-PROF-LAY SALARY	61,046.45	61,046.45			
SEP-ST MARG-ADM-TEACHER AIDES SALARY	8,794.40	8,794.40			
SEP-ST MARG-ADM-AUX STAFF SALARY	-	-			
SEP-ST MARG-ADM-SUB TEACHER SALARY	2,640.00	2,640.00			
SEP-ST MARG-PROF-PAYROLL TAX	4,443.74	4,443.74			
SEP-ST MARG-ADM-TEACHER AIDES PAYROLL TAX	672.78	672.78			
SEP-ST MARG-ADM-SUMMER PROGRAM PAYROLL TAX	-	-			
SEP-ST MARG-OVER 21 PROGRAM PAYROLL TAX	-	-			
SEP-ST MARG-ADM-EXTENDED DAY PAYROLL TAX	-	-			
SEP-ST MARG-ADM-MAINT PAYROLL TAX	-	-			
SEP-ST MARG-ADM-AUX STAFF PAYROLL TAX	-	-			
SEP-ST MARG-ADM-SUB TEACHER PAYROLL TAX	201.96	201.96			
SEP-ST MARG-ADM-SUPPORTIVE PAYROLL TAX	-	-			
SEP-ST MARG-ADM-EMP BEN-MEDICAL	-	-			
SEP-ST MARG-OVER 21 PROGRAM EMPLY BENEFIT	-	-			
SEP-ST MARG-ADM-EMP BEN-DENTAL	-	-			
SEP-ST MARG-PROF-EMPLOYEE BENEFITS	25,715.91	25,715.91			
SEP-ST MARG-TEACH AID-EMPLOYEE BENEFITS	-	-			
SEP-ST MARG-AUX STAFF-EMPLOYEE BENEFITS	-	-			
SEP-ST MARG-SUB TEACH-EMPLOYEE BENEFITS	-	-			
SEP-ST MARG-ADM-EMP BEN-TUITION	-	-			
SEP-ST MARG-ADM-EMP BEN-SICK DAYS	480.00	480.00			
SEP-ST MARG-ADM-EMP BEN-UC	70.00	70.00			
SEP-ST MARG-INSTR-EMP BEN-UC	900.00	900.00			
SEP-ST MARG-TEACHER AIDES-EMP BEN-UC	350.00	350.00			
SEP-ST MARG-ADM-EMP BEN-OTHER	-	-	Salary	50000-50601	105,315.24
SEP-ST MARG-HOUSING ALLOWANCE	-	-		52072	-
	<u>105,315.24</u>	<u>0</u>		52181	<u>-</u>
				Total	105,315.24

**TOTAL SALARIES**

SEP-ST MARG- TEACHER EDUCATION EXP	-	-		
SEP-ST MARG-ADM-DUES/SUB	-	-		
SEP-ST MARG-ADM-SEM/CONF	-	-		
SEP-ST MARG- INSTRUCTIONAL SUPPLIES	-	-	Program Supplies	
SEP-ST MARG-ADM-SUP-OFF/MAINT	-	-	52025	-
SEP-ST MARG-ADM-POSTAGE	-	-		
SEP-ST MARG-ADM-TELEPHONE	-	-		
SEP-ST MARG-INTERNET / TV CABLE	-	-	Transportation	
SEP-ST MARG-ADM-LIFE INSURANCE	-	-	52230	-
SEP-ST MARG-ADM-BANK/INV ACCT SERVICE FEE	36.00	36.00	54112	-
SEP-ST MARG-DIOC ADMIN FEE	18,539.60	18,539.60		-
SEP-ST MARG-ADM-PROF FEE	-	-		
SEP-ST MARG-ADM-STAFF DEVELOPMENT	-	-	Occupancy	
SEP-ST MARG-ADM-TUITION COLLECT-FACTS	-	-	54140	<u>12,000.00</u>
SEP-ST MARG-ADM-TUITION SCHOLARSHIP EXPENSE	3,007.00	3,007.00		
SEP-ST MARG-ADM-TRAVEL	-	-		12,000.00
SEP-ST MARG-ADM-CONTRACT SVC	368.35	368.35		
SEP-ST MARG-ADM-MAINT-B/G	-	-		
SEP-ST MARG-ADM-MAINT-/F/E	-	-	Depreciation	
SEP-ST MARG-MAINT-VEHICLE	-	-	55300	-
SEP-ST MARG-ADM-LIGHT/HEAT/WATER	-	-		
SEP-ST MARG-ADM-RENT	12,000.00	12,000.00		-
SEP-ST MARG-ADM-P&C INSURANCE	372.00	372.00		
SEP-ST MARG-GOODWILL	-	-	Other Program Expenses	
SEP-ST MARG-ADM-INTEREST-LOAN	-	-		
SEP-ST MARG-ADM-INTEREST EXPENSE	-	-	Total Expense	139,410.19
SEP-ST MARG-ADM-DEPRECIATION	-	-	Less: Tuition scholarship	3,007.00
SEP-ST MARG-ADM-MISC EXP	(228.00)	(228.00)	Less: Salary & Benefit Exp	105,315.24
SEP-ST MARG-ADM-COMMUNICATIONS-ADVER	-	-	Less: Program Supplies	-
<b>TOTAL NON SALARY EXPENSE</b>	<b><u>34,094.95</u></b>	<b><u>0</u></b>	Less: Transportation	-
			Less: Occupancy Exp	12,000.00
<b>TOTAL EXPENSE</b>	<b><u>139,410.19</u></b>	<b><u>0</u></b>	Less: Depreciation	-
<b>NET INCOME/LOSS</b>	<b><u>(59,794.91)</u></b>	<b><u>-</u></b>		<b>19,087.95</b>

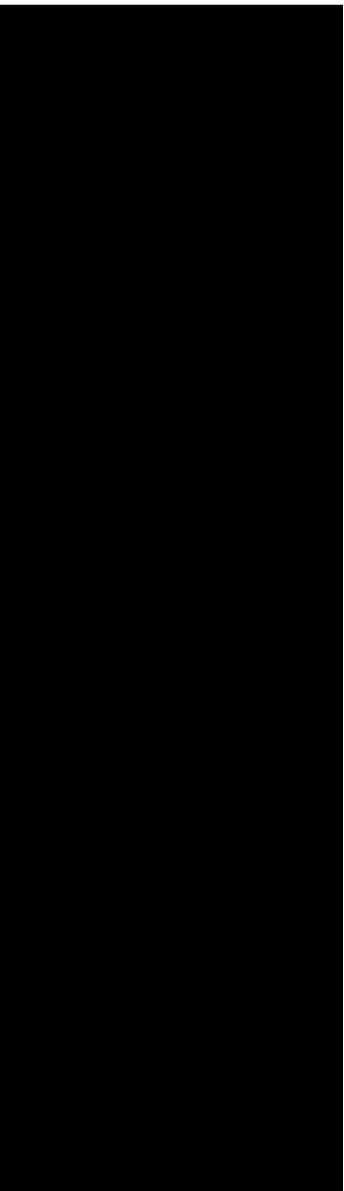
SETON AQUINAS



FOR THE YEAR END JUNE 30, 2012

Account	Description	Ending Balance	OVER 21	OTHER		
	SEP-SETON-ADM-TUITION INC-CATHOLIC	(90,256.25)		(90,256.25)	Tuition	
	SEP-SETON-ADM-TUITION INC-NON CATHOLIC	(45,900.00)		(45,900.00)		40500 (90,256.25)
	SEP-SETON-ADM-UNCOLLECTIBLE TUITION	3,690.00		3,690.00		40501 (45,900.00)
	SEP-SETON-ADM-TUITION DISCOUNT	26,794.00		26,794.00		40505 3,690.00
	SEP-SETON-TUITION AID-EMPLOYEES	4,200.00		4,200.00		40510 26,794.00
	SEP-SETON-ADM-TUITION WORK CREDIT	-		-		40520 4,200.00
	SEP-SETON-ADM-SUB-DIOCESAN	(21,982.33)		(21,982.33)		52211 3,006.00
	SEP-SETON-ADM-SUB-FWC	-		-		(98,466.25)
	SEP-SETON-ADM-CONTRIBUTED SVC	-		-		
	SEP-SETON-ADM-CONTRB-BAA	(45,000.00)		(45,000.00)		
	SEP-SETON-ADM-PARISH CONTRIBUTION	(57,400.00)		(57,400.00)	Contributions	
	SEP-SETON-ADM-REST-CONTRB ENDOW	-		-		43200 (57,400.00)
	SEP-SETON-CONTRB-SCHOLARSHIPS	-		-		43211 (3,006.00)
	SEP-SETON-ADM-RST-CONTRB SCHOLAR	-		-		
	SEP-SETON-EPSF SCHOLARSHIPS	(3,006.00)		(3,006.00)		(60,406.00)
	SEP-SETON-ADM-GEN. DONATION	-		-		
	SEP-SETON-ADM-INT EARN CASH	-		-		
	SEP-SETON-ADM-REST-INT EARN CASH	-		-		
	SEP-SETON-ADM-REALIZED GAIN INV	-		-		
	SEP-SETON-ADM-SALE ASSET GAIN/LOSS	-		-		
	SEP-SETON-ADM-NET UNREAL APPR MKT	-		-		
	SEP-SETON-ADM-FEE-ACTIVITY	-		-		
	SEP-SETON-ADM-FEE-REG	-		-		
	SEP-SETON-ADM-FEE-GRAD	-		-		
	SEP-SETON-ADM-FEE-COURSE	-		-		
	SEP-SETON-ADM-FEE-OTHER	-		-		
	SEP-SETON-ADM-AUCTION+GALA	-		-		
	SEP-SETON-ADM-FDRAISING-OTHER	-		-		
	SEP-SETON-ADM-AUCTION	-		-		
	SEP-SETON-ADM-MISC-RENTAL	-		-		
	SEP-SETON-ADM-MISC-OTHER	-		-		
	<b>TOTAL REVENUES</b>	<b>(228,860.58)</b>	<b>0</b>	<b>(228,860.58)</b>		

SEP-SETON-ADM-CLERGY STIPEND	-	-			
SEP-SETON-ADM-CLERGY BENEFIT	-	-			
SEP-SETON-ADM-RELG STIPEND	-	-			
SEP-SETON-ADM-RELG BENEFIT	-	-			
SEP-SETON-PROF-LAY SALARY	97,980.87	97,980.87			
SEP-SETON-ADM-TEACHER AIDES SALARY	20,289.41	20,289.41			
SEP-SETON-ADM-AUX STAFF SALARY	-	-			
SEP-SETON-ADM-SUB TEACHER SALARY	-	-			
SEP-SETON-PROF-PAYROLL TAX	7,301.45	7,301.45			
SEP-SETON-ADM-TEACHER AIDES PAYROLL TAX	1,552.21	1,552.21			
SEP-SETON-ADM-SUMMER PROGRAM PAYROLL TAX	-	-			
SEP-SETON-OVER 21 PROGRAM PAYROLL TAX	-	-			
SEP-SETON-ADM-EXTENDED DAY PAYROLL TAX	-	-			
SEP-SETON-ADM-MAINT PAYROLL TAX	-	-			
SEP-SETON-ADM-AUX STAFF PAYROLL TAX	-	-			
SEP-SETON-ADM-SUB TEACHER PAYROLL TAX	-	-			
SEP-SETON-ADM-SUPPORTIVE PAYROLL TAX	-	-			
SEP-SETON-ADM-EMP BEN-MEDICAL	-	-			
SEP-SETON-OVER 21 PROGRAM EMPLOYEE BENEFITS	-	-			
SEP-SETON-ADM-EMP BEN-DENTAL	-	-			
SEP-SETON-PROF-EMPLOYEE BENEFITS	22,547.56	22,547.56			
SEP-SETON-TEACH AID-EMPLOYEE BENEFITS	-	-			
SEP-SETON-AUX STAFF-EMPLOYEE BENEFITS	-	-			
SEP-SETON-SUB TEACH-EMPLOYEE BENEFITS	-	-			
SEP-SETON-ADM-EMP BEN-TUITION	-	-			
SEP-SETON-ADM-EMP BEN-SICK DAYS	900.00	900.00			
SEP-SETON-ADM-EMP BEN-UC	70.00	70.00			
SEP-SETON-INSTR-EMP BEN-UC	1,350.00	1,350.00	Salary	50000-50601	153,041.50
SEP-SETON-TEACHER AIDES-EMP BEN-UC	1,050.00	1,050.00		52072	75.00
SEP-SETON-ADM-EMP BEN-OTHER	-	-		52181	244.94
SEP-SETON-HOUSING ALLOWANCE	-	-			
<b>TOTAL SALARY EXPENSE</b>	<b>153,041.50</b>	<b>0</b>	<b>153,041.50</b>	Total	153,361.44



SEP-SETON-ADM-PROGRAM-MKT	-	-	Other	
SEP-SETON-TEACHER LEARNING EXP	-	-	Program Supplies	
SEP-SETON-ADM-DUES/SUB	-	-	52025	<u>415.83</u>
SEP-SETON-ADM-SEM/CONF	-	-		
SEP-SETON-INSTRUCTIONAL SUPPLIES	415.83	415.83	Total	415.83
SEP-SETON-ADM-SUP-OFF/MAINT	288.62	288.62		
SEP-SETON-ADM-POSTAGE	-	-		
SEP-SETON-ADM-TELEPHONE	-	-	Transportation	
SEP-SETON-INTERNET / TV CABLE	-	-	52230	-
SEP-SETON-ADM-LIFE INSURANCE	75.00	75.00	54112	<u>-</u>
SEP-SETON-ADM BANK/INV ACCT SERVICE FEE	168.00	168.00		
SEP-SETON-DIOC ADMIN FEE	21,982.33	21,982.33		-
SEP-SETON-ADM-PROF FEE	-	-		
SEP-SETON-ADM-STAFF DEVELOPMENT	244.94	244.94		
SEP-SETON-ADM-TUITION COLLECT-FACTS	-	-	Occupancy	
SEP-SETON-ADM-TUITION SCHOLARSHIP EXPENSE	3,006.00	3,006.00	54140	<u>29,750.00</u>
SEP-SETON-ADM-TRAVEL	-	-		
SEP-SETON-ADM-CONTRACT SVC	493.36	493.36		29,750.00
SEP-SETON-ADM-MAINT-B/G	-	-		
SEP-SETON-ADM-MAINT-/F/E	-	-	Depreciation	
SEP-SETON-MAINT-VEHICLE	-	-	55300	181.97
SEP-SETON-ADM-LIGHT/HEAT/WATER	-	-		
SEP-SETON-ADM-RENT	29,750.00	29,750.00		
SEP-SETON-ADM-P&C INSURANCE	612.00	612.00	Other Program Expenses	
SEP-SETON-GOODWILL	-	-		
SEP-SETON-ADM-INTEREST-LOAN	-	-	Total Expense	209,697.56
SEP-SETON-ADM-INTEREST EXPENSE	-	-	Less: Tuition scholarship	3,006.00
SEP-SETON-ADM-DEPRECIATION	181.97	181.97	Less: Salary & Benefit Exp	153,361.44
SEP-SETON-ADM-MISC EXP	(561.99)	(561.99)	Less: Program Supplies	415.83
SEP-SETON-ADM-COMMUNICATIONS-ADVER	-	-	Less: Transportation	-
<b>TOTAL NON SALARY EXPENSE</b>	<b><u>56,656.06</u></b>	<b><u>0</u></b>	Less: Occupancy Exp	29,750.00
<b>TOTAL EXPENSE</b>	<b><u>209,697.56</u></b>	<b><u>0</u></b>	Less: Depreciation	<u>181.97</u>
<b>NET INCOME/LOSS</b>	<b><u>(19,163.02)</u></b>	<b><u>-</u></b>		22,982.32

<b>Bldg</b>	
Mortgage w/Interest	\$ 154,844
Bldg Expenses (eg: utilities & taxes)	\$ 151,881
Insurance	\$ 34,003
<b>Total Annual Expenses</b>	<b>\$ 340,728</b>
Occupancy (6/30/2012)	46
<b>Bldg Cost per Occupant</b>	<b>\$ 7,407</b>

<b>Diocese IT Support</b>	
Total Expense	\$ 255,540
Less incl with MLK Bldg Expenses	\$ (33,372)
<b>Total Annual Expenses</b>	<b>\$ 222,167</b>
Diocese Admin Personnel	90
Catholic Charities Personnel	50
<b>Total Personnel Supported</b>	<b>140</b>
<b>IT Cost per person</b>	<b>\$ 1,587</b>

<b>Diocese HR Support</b>	
Parish/School HR Rep (Sal + Ben) - 0%	
Admin HR Rep (Sal + Ben) - 100%	
Director of HR (Sal + Ben) - 50%	
HR Admin Assist (Sal + Ben) - 50%	
Operating Expenses - 50%	
<b>Total Annual Expenses</b>	<b>\$ 176,800</b>
Diocese Admin Personnel	90
<b>HR Cost per person</b>	<b>\$ 1,964</b>

<b>Diocese Accounting Support</b>			
Annual Expense (Personnel & supplies)	\$ 564,585		
Exclude Accounting Manager (Sal & Ben)	\$ (79,500)		# Staff
Bldg Costs	\$ 51,850	\$ 7,407	7
IT Support Costs	\$ 11,108	\$ 1,587	7
HR Support Costs	\$ 13,751	\$ 1,964	7
Total Annual Audit Charges	\$ 102,100		
	<b>\$ 663,895</b>		
# Accounting Transactions - Admin	85,480	69%	\$ 458,435.27
# Accounting Transactions - HS's	26,098	21%	\$ 139,965.42
# Accounting Transactions - SEP - Mercy	3,970	3%	\$ 21,291.39
# Accounting Transactions - SEP - St Jos	2,820	2%	\$ 15,123.86
# Accounting Transactions - SEP - JPil	3,325	3%	\$ 17,832.21
# Accounting Transactions - SEP - St Marg	968	1%	\$ 5,191.45
# Accounting Transactions - SEP - Seton	1,129	1%	\$ 6,054.91
		100%	<b>\$ 663,894.50</b>

<b>Diocese Payroll Support</b>			
Payroll/Benefits Mgr (Sal & Ben) - 25%			
Payroll Administrator (Sal & Ben)			
Payroll System & other Expenses	\$ 114,750		
Bldg Costs	\$ 9,259	\$ 7,407	1.25
IT Support Costs	\$ 1,984	\$ 1,587	1.25
HR Support Costs	\$ 2,456	\$ 1,964	1.25
<b>Total Annual Payroll Expenses</b>	<b>\$ 128,448</b>		
Admin Payroll # Employees	140	56%	\$ 72,219.83
SEP Payroll # Employees - Mercy	48	19%	\$ 24,761.08
SEP Payroll # Employees - St Jos	17	7%	\$ 8,769.55
SEP Payroll # Employees - JPil	29	12%	\$ 14,959.82
SEP Payroll # Employees - St Marg	5	2%	\$ 2,579.28
SEP Payroll # Employees - Seton	10	4%	\$ 5,158.56
		100%	<b>\$ 128,448.12</b>

<b>SEP Financial Report &amp; Analysis Support</b>			
Accounting Mgr (Sal + Ben)	\$ 79,500		
Bldg Costs	\$ 7,407		
IT Support Costs	\$ 1,587		
HR Support Costs	\$ 1,964		
Total Accounting Mgr Expense	<b>\$ 90,458</b>		
Weighting			
Active High Schools w/accounting - [redacted]	1.00	12%	\$ 10,768.87
Active High Schools w/accounting - [redacted]	1.00	12%	\$ 10,768.87
Active High Schools w/accounting - [redacted]	1.00	12%	\$ 10,768.87
Active High Schools w/oversite - [redacted]	0.10	1%	\$ 1,076.89
Active High Schools w/oversite - [redacted]	0.10	1%	\$ 1,076.89
Active High Schools w/oversite - [redacted]	0.10	1%	\$ 1,076.89
Active High Schools w/oversite - [redacted]	0.10	1%	\$ 1,076.89
SEP Schools - Mercy	1.00	12%	\$ 10,768.87
SEP Schools - St Joseph	1.00	12%	\$ 10,768.87
SEP Schools - John Paul II	1.00	12%	\$ 10,768.87
SEP Programs - St Marg	1.00	12%	\$ 10,768.87
SEP Programs - Seton Academy	1.00	12%	\$ 10,768.87
		64%	\$ 90,458.49

<b>Total Accounting/Finance Services Charge</b>				
	General Acctg	Payroll	Report & Analysis	Total
[redacted]	\$ 21,291.39	\$ 24,761.08	\$ 10,768.87	\$ 56,821.34
[redacted]	\$ 15,123.86	\$ 8,769.55	\$ 10,768.87	\$ 34,662.28
[redacted]	\$ 17,832.21	\$ 14,959.82	\$ 10,768.87	\$ 43,560.90
[redacted]	\$ 5,191.45	\$ 2,579.28	\$ 10,768.87	\$ 18,539.60
[redacted]	\$ 6,054.91	\$ 5,158.56	\$ 10,768.87	\$ 21,982.33
[redacted]	\$ 65,493.82	\$ 56,228.29	\$ 53,844.34	\$ 175,566.45

Over 21 Exp Alloc	Over 21 share
30%	\$ 17,046.40
30%	\$ 10,398.68
35%	\$ 15,246.31
	<b>\$ 42,691.40</b>