

PHIAUG-1 - St Philip & St Augustine Academy, Dallas

Statement of Financial Position vs Prior Year

As of 6/30/2018

		6/30/2018	6/30/2017	Variance (\$)	Variance (%)
Assets					
Bank					
1000	CASH & CASH EQUIVALENTS				
1001	Checking Accounts	203,279	332,615	(129,336)	-39%
1003	Savings Account	20,251	161,031	(140,780)	-87%
1007	Petty Cash	51	51	-	0%
1000	Other CASH & CASH EQUIVALENTS	-	-	-	0%
1000	Total CASH & CASH EQUIVALENTS	223,581	493,698	(270,117)	-55%
	Total Bank	223,581	493,698	(270,117)	-55%
Accounts Receivable					
1100	RECEIVABLES				
1101	Tuition and Fees Receivable	4,226	4,614	(388)	-8%
1102	Accounts Receivable	95	4,537	(4,443)	-98%
1103	Allowance for Uncollectable Receivables	-	(1,335)	1,335	100%
1100	Total RECEIVABLES	4,321	7,816	(3,496)	-45%
	Total Accounts Receivable	4,321	7,816	(3,496)	-45%
Other Current Asset					
1200	OTHER ASSETS				
1201	Prepaid Expenses	21,651	14,267	7,384	52%
1204	Deferred Charges	-	-	-	0%
1206	Other	(35)	(8,749)	8,714	100%
1208	Undeposited Funds	3,844	2,339	1,505	64%
1200	Total OTHER ASSETS	25,459	7,856	17,603	224%
	<i>Unauthorized Other Current Asset</i>	-	-	-	0%
	Total Other Current Asset	25,459	7,856	17,603	224%
Fixed Asset					
1300	PROPERTY & EQUIPMENT				
1304	Buildings	7,518,664	7,518,664	-	0%
1305	Building Improvements	2,188	2,188	-	0%
1306	Furniture & Fixtures	182,737	172,912	9,825	6%
1308	Equipment	316,776	286,114	30,662	11%
1323	Accum Dep - Building	(751,866)	(501,244)	(250,622)	-50%
1324	Accum Dep - Building Improvemt	(213)	-	(213)	0%
1325	Accum Dep - Furniture & Fixture	(105,428)	(71,592)	(33,836)	-47%
1328	Accum Dep - Equipment	(169,184)	(106,705)	(62,479)	-59%
1300	Total PROPERTY & EQUIPMENT	6,993,674	7,300,337	(306,663)	-4%
	Total Fixed Asset	6,993,674	7,300,337	(306,663)	-4%

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As of 6/30/2018

	Total Assets	7,247,036	7,809,708	(562,672)	-7%
	Liabilities and Net Assets				
	Liabilities				
	Accounts Payable				
2000	ACCOUNTS PAYABLE				
2005	Vendors and Suppliers	8,382	7,110	1,272	18%
2010	Payables to Diocesan Entities	-	5,841	(5,841)	-100%
2000	Total ACCOUNTS PAYABLE	8,382	12,952	(4,570)	-35%
	Total Accounts Payable	8,382	12,952	(4,570)	-35%
	Other Current Liability				
2100	OTHER ACCRUED EXPENSES & LIAB				
2102	Accrued Expenses	-	-	-	0%
2100	Total OTHER ACCRUED EXPENSES & LIAB	-	-	-	0%
2200	Payroll Liabilities				
2201	Federal Income Tax Withholding	-	-	-	0%
2202	Medicare Tax Withholding	-	-	-	0%
2204	FICA Tax Withholding	-	-	-	0%
2206	403(B) Withholding	-	-	-	0%
2211	Other Payroll Liabilities	-	-	-	0%
2200	Total Payroll Liabilities	-	-	-	0%
2400	DEFERRED REVENUE				
2401	Deferred Fees	-	2,368	(2,368)	-100%
2402	Deferred Tuition	83,290	80,986	2,304	3%
2403	Other Deferred Revenue	-	-	-	0%
2400	Total DEFERRED REVENUE	83,290	83,354	(64)	0%
	Total Other Current Liability	83,290	83,354	(64)	0%
	Total Liabilities	91,672	96,305	(4,633)	-5%
	Net Assets				
	Total Change in Net Assets	(558,039)	(198,423)	(359,616)	-181%
3000	NET ASSETS				
3010	Begin Unrestricted Net Assets	7,627,853	7,824,276	(196,423)	-3%
3020	Begin Temp Restricted Net Asset	85,550	87,550	(2,000)	-2%
3000	Total NET ASSETS	7,713,403	7,911,826	(198,423)	-3%
3100	QuickBooks Retained Earnings	-	-	-	0%
	Total Net Assets	7,155,364	7,713,403	(558,039)	-7%
	Total Liabilities and Net Assets	7,247,036	7,809,708	(562,672)	-7%

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Statement of Activities vs Prior Year

7/1/2017 - 6/30/2018

		7/1/2017 - 6/30/2018	7/1/2016 - 6/30/2017	Variance (\$)	Variance (%)
Change in Unrestricted Assets					
Revenue					
4010	TUITION				
4011	TUITION	1,570,135	1,567,510	2,625	0%
4010	Total TUITION	1,570,135	1,567,510	2,625	0%
4020	FEES				
4021	FEES	149,442	133,013	16,429	12%
4020	Total FEES	149,442	133,013	16,429	12%
4030	PARISH SUBSIDY				
4031	PARISH SUBSIDY	32,955	274,126	(241,171)	-88%
4030	Total PARISH SUBSIDY	32,955	274,126	(241,171)	-88%
4100	FUNDRAISERS & INV INCOME				
4110	FUNDRAISERS	172,326	182,725	(10,399)	-6%
4120	INVESTMENT INCOME	12	21	(9)	-41%
4100	Total FUNDRAISERS & INV INCOME	172,339	182,746	(10,407)	-6%
4200	OTHER REVENUES				
4240	CAFETERIA	-	23	(23)	-100%
4280	FIELD TRIP REVENUES	25,570	25,089	481	2%
4290	MISCELLANEOUS REVENUES	15,641	10,334	5,306	51%
4200	Total OTHER REVENUES	41,211	35,446	5,765	16%
4400	GIFTS, BEQUESTS & PROPERTY SALE				
4410	GIFTS FROM OTHER PARISHES/SCHS	47,300	38,839	8,461	22%
4420	GIFTS AND BEQUESTS	41,620	99,120	(57,499)	-58%
4400	Total GIFTS, BEQUESTS & PROPERTY SALE	88,920	137,959	(49,038)	-36%
4500	ASSETS RELEASED FROM RESTRICTION				
4510	ASSETS RELEASE FROM RESTRICTION	127,793	2,000	125,793	6290%
4500	Total ASSETS RELEASED FROM RESTRICTION	127,793	2,000	125,793	6290%
4500	RESTRICTION	127,793	2,000	125,793	6290%
	Total Revenue	2,182,795	2,332,799	(150,005)	-6%
Expense					
5000	COMPENSATION AND BENEFITS				
5010	SALARIES AND WAGES	1,462,614	1,351,488	111,127	8%
5020	PAYROLL TAXES	109,268	101,209	8,058	8%
5030	EMPLOYEE BENEFITS	357,206	344,542	12,665	4%
5040	CONTRACT LABOR	-	200	(200)	-100%
5000	Total COMPENSATION AND BENEFITS	1,929,089	1,797,439	131,650	7%
5100	CONTRIBUTIONS AND ASSESSMENTS				

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7/1/2017 - 6/30/2018

5110	CONTRIBUTIONS AND ASSESSMENTS	9,216	8,424	791	9%
5100	Other CONTRIBUTIONS AND ASSESSMENTS	-	-	-	0%
5100	Total CONTRIBUTIONS AND ASSESSMENTS	9,216	8,424	791	9%
5200	PROFESSIONAL FEES				
5210	PROFESSIONAL FEES	14,866	20,283	(5,417)	-27%
5200	Total PROFESSIONAL FEES	14,866	20,283	(5,417)	-27%
5260	INSURANCE AND RISK MANAGEMENT				
5261	INSURANCE & RISK MANAGEMENT	52,576	58,052	(5,476)	-9%
5260	Total INSURANCE AND RISK MANAGEMENT	52,576	58,052	(5,476)	-9%
5300	SUPL, REP & MAINT, EQUIP, OTH				
5310	SUPPLIES	100,650	148,264	(47,615)	-32%
5320	PURCHASED FURNITURE & EQUIPMENT	3,129	953	2,176	228%
5330	REPAIRS AND MAINTENANCE	50,316	55,270	(4,954)	-9%
5340	RENTAL EXPENSE	9,500	3,611	5,889	163%
5350	OTHER SERVICES AND CHARGES	68,080	62,396	5,684	9%
5300	Total SUPL, REP & MAINT, EQUIP, OTH	231,674	270,494	(38,819)	-14%
5400	UTILITIES				
5410	UTILITIES	48,254	58,626	(10,372)	-18%
5400	Total UTILITIES	48,254	58,626	(10,372)	-18%
5600	INTEREST & FINANCING CHARGES				
5620	FINANCING COSTS	-	-	-	0%
5630	BANK CHARGES	55	158	(103)	-65%
5640	CREDIT CARD FEES	873	1,283	(410)	-32%
5600	Total INTEREST & FINANCING CHARGES	928	1,441	(513)	-36%
5700	BAD DEBT EXPENSE				
5710	BAD DEBT EXPENSE	3,532	8,317	(4,785)	-58%
5700	Total BAD DEBT EXPENSE	3,532	8,317	(4,785)	-58%
5800	DEPRECIATION				
5810	DEPRECIATION	347,150	341,147	6,003	2%
5800	Total DEPRECIATION	347,150	341,147	6,003	2%
	Total Expense	2,637,284	2,564,223	73,061	3%
	Total Change in Unrestricted Assets	(454,489)	(231,423)	(223,066)	-96%
	Change in Restricted Assets				
	Restricted Revenue				
7000	TEMP RESTRICTED NET ASSETS				
7020	OTHER CONTRIBUTIONS	24,243	35,000	(10,757)	-31%
7070	ASSETS RELEASED FROM RESTRICT	(127,793)	(2,000)	(125,793)	-6290%
7000	Total TEMP RESTRICTED NET ASSETS	(103,550)	33,000	(136,550)	-414%

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7/1/2017 - 6/30/2018

Total Restricted Revenue	(103,550)	33,000	(136,550)	-414%
Total Change in Restricted Assets	(103,550)	33,000	(136,550)	-414%
Total Change in Net Assets	(558,039)	(198,423)	(359,616)	-181%

PHIAUG-1 - St Philip & St Augustine Academy, Dallas

Statement of Activities vs Budget

7/1/2017 - 6/30/2018

		Actual	Budget	Variance (\$)	Variance (%)
Change in Unrestricted Assets					
Revenue					
4010	TUITION				
4011	TUITION				
4012	Tuition K-8	1,345,135	1,348,935	(3,800)	0%
4013	Tuition Pre-K	-	-	-	0%
4014	Tuition Refunds	-	-	-	0%
4016	Other Tuition	225,000	226,000	(1,000)	0%
4011	Total TUITION	1,570,135	1,574,935	(4,800)	0%
4010	Total TUITION	1,570,135	1,574,935	(4,800)	0%
4020	FEES				
4021	FEES				
4022	Registration Fees	68,495	64,000	4,495	7%
4024	Extended Day fees	26,467	20,000	6,467	32%
4025	Athletic Fees	11,070	7,000	4,070	58%
4026	Concessions	947	-	947	0%
4027	Late Charges	1,250	500	750	150%
4028	Other	41,213	2,550	38,663	1516%
4021	Total FEES	149,442	94,050	55,392	59%
4020	Total FEES	149,442	94,050	55,392	59%
4030	PARISH SUBSIDY				
4031	PARISH SUBSIDY				
4032	Cash Subsidy from Parish	-	250,000	(250,000)	-100%
4033	School Expenses paid by Parish	32,955	-	32,955	0%
4031	Total PARISH SUBSIDY	32,955	250,000	(217,045)	-87%
4030	Total PARISH SUBSIDY	32,955	250,000	(217,045)	-87%
4100	FUNDRAISERS & INV INCOME				
4110	FUNDRAISERS				
4112	Fall Festival	30,078	15,000	15,078	101%
4113	Church- Raffles-Jamaica	48,710	50,000	(1,290)	-3%
4116	Other Fundraisers	93,538	77,500	16,038	21%
4110	Total FUNDRAISERS	172,326	142,500	29,826	21%
4120	INVESTMENT INCOME				
4123	Interest and Dividends	12	-	12	0%
4120	Total INVESTMENT INCOME	12	-	12	0%
4100	Total FUNDRAISERS & INV INCOME	172,339	142,500	29,839	21%

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4200	OTHER REVENUES				
4240	CAFETERIA				
4241	Cafeteria Revenue	-	-	-	0%
4240	Total CAFETERIA	-	-	-	0%
4280	FIELD TRIP REVENUES				
4281	Field Trip Revenues	25,570	22,000	3,570	16%
4280	Total FIELD TRIP REVENUES	25,570	22,000	3,570	16%
4290	MISCELLANEOUS REVENUES				
4291	Miscellaneous Revenue	15,641	5,000	10,641	213%
4290	Total MISCELLANEOUS REVENUES	15,641	5,000	10,641	213%
4200	Total OTHER REVENUES	41,211	27,000	14,211	53%
4400	GIFTS, BEQUESTS & PROPERTY SALE				
4410	GIFTS FROM OTHER PARISHES/SCHS				
4411	Gifts from Other Parishes/Schls	47,300	40,000	7,300	18%
4410	Total GIFTS FROM OTHER PARISHES/SCHS	47,300	40,000	7,300	18%
4420	GIFTS AND BEQUESTS				
4421	Gifts & Bequests	41,620	37,785	3,835	10%
4420	Total GIFTS AND BEQUESTS	41,620	37,785	3,835	10%
4400	Total GIFTS, BEQUESTS & PROPERTY SALE	88,920	77,785	11,135	14%
4500	ASSETS RELEASED FROM RESTRICTION				
4510	ASSETS RELEASE FROM RESTRICTION				
4511	Assets Rel from Restrictn	127,793	-	127,793	0%
4510	Total ASSETS RELEASE FROM RESTRICTION	127,793	-	127,793	0%
4500	Total ASSETS RELEASED FROM RESTRICTION	127,793	-	127,793	0%
	Total Revenue	2,182,795	2,166,270	16,525	1%
	Expense				
5000	COMPENSATION AND BENEFITS				
5010	SALARIES AND WAGES				
5013	Lay	1,387,986	1,400,073	(12,087)	-1%
5014	Substitutes	31,808	15,000	16,808	112%
5015	Aides	42,295	46,637	(4,342)	-9%
5016	Stipends	525	500	25	5%
5010	Total SALARIES AND WAGES	1,462,614	1,462,210	404	0%
5020	PAYROLL TAXES				
5021	FICA	88,556	90,625	(2,069)	-2%

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5022	Medicare	20,712	21,195	(483)	-2%
5020	Total PAYROLL TAXES	109,268	111,820	(2,552)	-2%
5030	EMPLOYEE BENEFITS				
5031	Group Insurance Premiums	322,824	366,452	(43,628)	-12%
5033	403(B) Lay Retirement Plan	34,382	45,653	(11,271)	-25%
5030	Other EMPLOYEE BENEFITS	-	-	-	0%
5030	Total EMPLOYEE BENEFITS	357,206	412,105	(54,899)	-13%
5040	CONTRACT LABOR				
5041	Contract Labor	-	500	(500)	-100%
5040	Total CONTRACT LABOR	-	500	(500)	-100%
5000	Total COMPENSATION AND BENEFITS	1,929,089	1,986,635	(57,546)	-3%
5100	CONTRIBUTIONS AND ASSESSMENTS				
5110	CONTRIBUTIONS AND ASSESSMENTS				
5111	Contrib to other Chty&Relig Org	3,193	-	3,193	0%
5113	Schools Assessment	6,023	5,760	263	5%
5110	ASSESSMENTS	9,216	5,760	3,456	60%
5100	Other CONTRIBUTIONS AND ASSESSMENTS	-	-	-	0%
5100	Total CONTRIBUTIONS AND ASSESSMENTS	9,216	5,760	3,456	60%
5200	PROFESSIONAL FEES				
5210	PROFESSIONAL FEES				
5211	Audit and Accounting	10,360	7,000	3,360	48%
5212	Legal	-	2,500	(2,500)	-100%
5213	Other	1,848	1,500	348	23%
5215	Staff Continuing Ed & Developmt	2,658	5,000	(2,342)	-47%
5210	Total PROFESSIONAL FEES	14,866	16,000	(1,134)	-7%
5200	Total PROFESSIONAL FEES	14,866	16,000	(1,134)	-7%
5260	INSURANCE AND RISK MANAGEMENT				
5261	INSURANCE & RISK MANAGEMENT				
5263	Insurance-Property, Casualty et	50,840	55,625	(4,785)	-9%
5264	Deductibles & Uninsured Losses	-	2,500	(2,500)	-100%
5265	Safe Environment Program	1,735	1,500	235	16%
5261	Total INSURANCE & RISK MANAGEMENT	52,576	59,625	(7,049)	-12%
5260	Total INSURANCE AND RISK MANAGEMENT	52,576	59,625	(7,049)	-12%
5300	SUPL, REP & MAINT, EQUIP, OTH				
5310	SUPPLIES				
5311	Textbooks	38,948	38,350	598	2%
5312	Classroom Supplies	8,173	10,420	(2,247)	-22%

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7/1/2017 - 6/30/2018

5313	Food & Beverages	16,285	16,750	(465)	-3%
5314	Postage and Delivery	535	1,000	(465)	-47%
5315	Printing and Reproduction	7,420	10,000	(2,580)	-26%
5317	Office Supplies	4,879	8,000	(3,121)	-39%
5318	Miscellaneous Supplies	24,410	42,800	(18,390)	-43%
5310	Total SUPPLIES	100,650	127,320	(26,670)	-21%
5320	PURCHASED FURNITURE & EQUIPMENT				
5321	Minor Purchased Furniture & Eqp	3,129	10,000	(6,871)	-69%
5322	Major Purchased Furniture & Equ	-	10,000	(10,000)	-100%
5320	Total PURCHASED FURNITURE & EQUIPMENT	3,129	20,000	(16,871)	-84%
5330	REPAIRS AND MAINTENANCE				
5332	Building Repairs & Maint	5,504	5,000	504	10%
5333	Equipment Repairs	3,830	2,500	1,330	53%
5334	Maintenance services	33,205	37,000	(3,795)	-10%
5335	Janitorial Supplies	7,777	11,000	(3,223)	-29%
5330	Total REPAIRS AND MAINTENANCE	50,316	55,500	(5,184)	-9%
5340	RENTAL EXPENSE				
5341	Leased Equipment	4,899	5,500	(602)	-11%
5342	Facilities Leasing and Rentals	4,601	-	4,601	0%
5340	Total RENTAL EXPENSE	9,500	5,500	4,000	73%
5350	OTHER SERVICES AND CHARGES				
5352	Subscriptions	433	1,250	(817)	-65%
5354	Dues and Memberships	7,524	10,575	(3,051)	-29%
5355	Advertising & Promotion	1,195	1,300	(105)	-8%
5356	Travel & Lodging	1,837	2,000	(163)	-8%
5358	Property Taxes	65	-	65	0%
5359	Field Trip Expense	25,523	28,100	(2,577)	-9%
5361	Gift Shop, Spirit Store Purchase	84	4,000	(3,916)	-98%
5362	Misc. Other Services & Charges	31,420	9,500	21,920	231%
5350	Total OTHER SERVICES AND CHARGES	68,080	56,725	11,355	20%
5300	Total SUPL, REP & MAINT, EQUIP, OTH	231,674	265,045	(33,371)	-13%
5400	UTILITIES				
5410	UTILITIES				
5415	Electric	19,280	27,000	(7,720)	-29%
5420	Gas	4,041	6,500	(2,459)	-38%
5425	Water and Sewer	7,101	12,000	(4,899)	-41%
5430	Telephone	1,822	-	1,822	0%
5435	Internet	16,010	16,000	10	0%
5440	Cell Phones	-	-	-	0%
5410	Total UTILITIES	48,254	61,500	(13,246)	-22%

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7/1/2017 - 6/30/2018

5400	Total UTILITIES	48,254	61,500	(13,246)	-22%
5600	INTEREST & FINANCING CHARGES				
5620	FINANCING COSTS				
5621	Financing Costs	-	-	-	0%
5620	Total FINANCING COSTS	-	-	-	0%
5630	BANK CHARGES				
5631	Bank Account Fees	55	100	(45)	-45%
5630	Total BANK CHARGES	55	100	(45)	-45%
5640	CREDIT CARD FEES				
5641	Credit Card Fees	873	2,000	(1,127)	-56%
5640	Total CREDIT CARD FEES	873	2,000	(1,127)	-56%
5600	Total INTEREST & FINANCING CHARGES	928	2,100	(1,172)	-56%
5700	BAD DEBT EXPENSE				
5710	BAD DEBT EXPENSE				
5711	Bad Debt Expense	3,532	10,000	(6,468)	-65%
5710	Total BAD DEBT EXPENSE	3,532	10,000	(6,468)	-65%
5700	Total BAD DEBT EXPENSE	3,532	10,000	(6,468)	-65%
5800	DEPRECIATION				
5810	DEPRECIATION				
5811	Depreciation Expense	347,150	-	347,150	0%
5810	Total DEPRECIATION	347,150	-	347,150	0%
5800	Total DEPRECIATION	347,150	-	347,150	0%
	Total Expense	2,637,284	2,406,665	230,619	10%
	Total Change in Unrestricted Assets	(454,489)	(240,395)	(214,094)	-89%
	Change in Restricted Assets				
	Restricted Revenue				
7000	TEMP RESTRICTED NET ASSETS				
7020	OTHER CONTRIBUTIONS				
7021	Contributions Received	24,243	-	24,243	0%
7020	Total OTHER CONTRIBUTIONS	24,243	-	24,243	0%
7070	ASSETS RELEASED FROM RESTRICT				
7071	Funds Released from Restriction	(127,793)	-	(127,793)	0%
7070	Total ASSETS RELEASED FROM RESTRICT	(127,793)	-	(127,793)	0%
7000	Total TEMP RESTRICTED NET ASSETS	(103,550)	-	(103,550)	0%

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7/1/2017 - 6/30/2018

Total Restricted Revenue	(103,550)	-	(103,550)	0%
Total Change in Restricted Assets	(103,550)	-	(103,550)	0%
Total Change in Net Assets	(558,039)	(240,395)	(317,644)	-132%