

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

Statement of Financial Position vs Prior Year

As of 6/30/2020

| | 6/30/2020 | 6/30/2019 | Variance (\$) | Variance (%) |
|---|--|------------------|------------------|----------------------|
| Assets | | | | |
| Bank | | | | |
| 1000 | CASH & CASH EQUIVALENTS | | | |
| 1001 | Checking Accounts | 621,879 | 252,378 | 369,501 146% |
| 1003 | Savings Account | 81,027 | 49,551 | 31,477 64% |
| 1007 | Petty Cash | 38 | 31 | 7 22% |
| 1000 | Other CASH & CASH EQUIVALENTS | - | - | - 0% |
| 1000 | Total CASH & CASH EQUIVALENTS | 702,945 | 301,960 | 400,985 133% |
| Total Bank | | | | |
| | 702,945 | 301,960 | 400,985 | 133% |
| Accounts Receivable | | | | |
| 1100 | RECEIVABLES | | | |
| 1101 | Tuition and Fees Receivable | 22,908 | 8,453 | 14,455 171% |
| 1102 | Accounts Receivable | - | - | - 0% |
| 1103 | Allowance for Uncollectable Receivables | - | - | - 0% |
| 1100 | Total RECEIVABLES | 22,908 | 8,453 | 14,455 171% |
| Total Accounts Receivable | | | | |
| | 22,908 | 8,453 | 14,455 | 171% |
| Other Current Asset | | | | |
| 1200 | OTHER ASSETS | | | |
| 1201 | Prepaid Expenses | 3,608 | 18,314 | (14,706) -80% |
| 1204 | Deferred Charges | 8,064 | - | 8,064 0% |
| 1206 | Other | - | - | - 0% |
| 1208 | Undeposited Funds | 4,544 | 1,152 | 3,392 294% |
| 1200 | Total OTHER ASSETS | 16,216 | 19,467 | (3,250) -17% |
| Unauthorized Other Current Asset | | | | |
| | - | - | - | 0% |
| Total Other Current Asset | | | | |
| | 16,216 | 19,467 | (3,250) | -17% |
| 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 | 182,737 | - 0% |
| 1308 | Equipment | 344,792 | 316,776 | 28,016 9% |
| 1323 | Accum Dep - Building | (1,253,110) | (1,002,488) | (250,622) -25% |
| 1324 | Accum Dep - Building Improvermt | (997) | (499) | (498) -100% |
| 1325 | Accum Dep - Furniture & Fixture | (178,522) | (141,975) | (36,547) -26% |
| 1328 | Accum Dep - Equipment | (301,498) | (232,539) | (68,959) -30% |
| 1300 | Total PROPERTY & EQUIPMENT | 6,314,254 | 6,642,864 | (328,610) -5% |
| Total Fixed Asset | | | | |
| | 6,314,254 | 6,642,864 | (328,610) | -5% |

PHIAUG-1 - St Philip & St Augustine Academy, Dallas
Statement of Financial Position vs Prior Year
As of 6/30/2020

| | | | | | |
|-------------|--|------------------|------------------|------------------|-------------|
| | Total Assets | 7,056,323 | 6,972,744 | 83,579 | 1% |
| | Liabilities and Net Assets | | | | |
| | Liabilities | | | | |
| | Accounts Payable | | | | |
| 2000 | ACCOUNTS PAYABLE | | | | |
| 2005 | Vendors and Suppliers | 10,289 | 7,748 | 2,541 | 33% |
| 2010 | Payables to Diocesan Entities | 297,652 | 134,775 | 162,877 | 121% |
| 2000 | Total ACCOUNTS PAYABLE | 307,940 | 142,523 | 165,417 | 116% |
| | Total Accounts Payable | 307,940 | 142,523 | 165,417 | 116% |
| | Other Current Liability | | | | |
| 2100 | OTHER ACCRUED EXPENSES & LIAB | | | | |
| 2102 | Accrued Expenses | - | (4,180) | 4,180 | 100% |
| 2100 | Total OTHER ACCRUED EXPENSES & LIAB | - | (4,180) | 4,180 | 100% |
| 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 | 3,627 | - | 3,627 | 0% |
| 2200 | Total Payroll Liabilities | 3,627 | - | 3,627 | 0% |
| 2300 | LOANS PAYABLE | | | | |
| 2304 | Loans from Parishioners | 366,900 | - | 366,900 | 0% |
| 2300 | Total LOANS PAYABLE | 366,900 | - | 366,900 | 0% |
| 2400 | DEFERRED REVENUE | | | | |
| 2401 | Deferred Fees | - | - | - | 0% |
| 2402 | Deferred Tuition | 71,836 | 77,171 | (5,334) | -7% |
| 2403 | Other Deferred Revenue | - | 24 | (24) | -100% |
| 2400 | Total DEFERRED REVENUE | 71,836 | 77,194 | (5,358) | -7% |
| | Total Other Current Liability | 442,363 | 73,014 | 369,349 | 506% |
| | Total Liabilities | 750,304 | 215,538 | 534,766 | 248% |
| | Net Assets | | | | |
| | Total Change in Net Assets | (451,187) | (398,157) | (53,030) | -13% |
| 3000 | NET ASSETS | | | | |
| 3010 | Begin Unrestricted Net Assets | 6,700,707 | 7,155,364 | (454,657) | -6% |
| 3020 | Begin Temp Restricted Net Asset | 56,500 | - | 56,500 | 0% |
| 3000 | Total NET ASSETS | 6,757,207 | 7,155,364 | (398,157) | -6% |
| 3100 | QuickBooks Retained Earnings | - | - | - | 0% |

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

Statement of Financial Position vs Prior Year

As of 6/30/2020

| | | | | |
|----------------------------------|-----------|-----------|-----------|-----|
| Total Net Assets | 6,306,020 | 6,757,207 | (451,187) | -7% |
| Total Liabilities and Net Assets | 7,056,323 | 6,972,744 | 83,579 | 1% |

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

Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

| | | 7/1/2019 - 6/30/2020 | 7/1/2018 - 6/30/2019 | Variance (\$) | Variance (%) |
|--------------------------------------|---|-------------------------|-------------------------|-----------------|--------------|
| Change in Unrestricted Assets | | | | | |
| | Revenue | | | | |
| 4010 | TUITION | | | | |
| 4011 | TUITION | | | | |
| 4012 | Tuition K-8 | 1,368,438 | 1,465,809 | (97,370) | -7% |
| 4013 | Tuition Pre-K | - | - | - | 0% |
| 4014 | Tuition Refunds | - | - | - | 0% |
| 4016 | Other Tuition | 242,170 | 225,200 | 16,970 | 8% |
| 4011 | Total TUITION | 1,610,608 | 1,691,009 | (80,400) | -5% |
| 4010 | Total TUITION | 1,610,608 | 1,691,009 | (80,400) | -5% |
| 4020 | FEES | | | | |
| 4021 | FEES | | | | |
| 4022 | Registration Fees | 92,940 | 74,705 | 18,235 | 24% |
| 4024 | Extended Day fees | 19,026 | 29,099 | (10,074) | -35% |
| 4025 | Athletic Fees | 9,465 | 5,744 | 3,721 | 65% |
| 4026 | Concessions | 226 | 4,423 | (4,198) | -95% |
| 4027 | Late Charges | 1,100 | 1,800 | (700) | -39% |
| 4028 | Other | 24,270 | 35,569 | (11,299) | -32% |
| 4021 | Total FEES | 147,026 | 151,341 | (4,314) | -3% |
| 4020 | Total FEES | 147,026 | 151,341 | (4,314) | -3% |
| 4030 | PARISH SUBSIDY | | | | |
| 4031 | PARISH SUBSIDY | | | | |
| 4032 | Cash Subsidy from Parish | - | - | - | 0% |
| 4033 | School Expenses paid by Parish | 31,607 | 32,143 | (536) | -2% |
| 4031 | Total PARISH SUBSIDY | 31,607 | 32,143 | (536) | -2% |
| 4030 | Total PARISH SUBSIDY | 31,607 | 32,143 | (536) | -2% |
| 4100 | FUNDRAISERS & INV INCOME | | | | |
| 4110 | FUNDRAISERS | | | | |
| 4112 | Fall Festival | 873 | 26,744 | (25,871) | -97% |
| 4113 | Church- Raffles-Jamaica | - | 52,200 | (52,200) | -100% |
| 4116 | Other Fundraisers | 95,391 | 104,978 | (9,587) | -9% |
| 4110 | Total FUNDRAISERS | 96,264 | 183,922 | (87,658) | -48% |
| 4120 | INVESTMENT INCOME | | | | |
| 4123 | Interest and Dividends | 87 | 5 | 81 | 1546% |
| 4120 | Total INVESTMENT INCOME | 87 | 5 | 81 | 1546% |
| 4100 | Total FUNDRAISERS & INV INCOME | 96,351 | 183,927 | (87,576) | -48% |

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

Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

| | | | | | |
|------|--|-----------|-----------|-----------|-------|
| 4200 | OTHER REVENUES | | | | |
| 4240 | CAFETERIA | | | | |
| 4241 | Cafeteria Revenue | - | - | - | 0% |
| 4240 | Total CAFETERIA | - | - | - | 0% |
| 4280 | FIELD TRIP REVENUES | | | | |
| 4281 | Field Trip Revenues | 10,840 | 24,978 | (14,139) | -57% |
| 4280 | Total FIELD TRIP REVENUES | 10,840 | 24,978 | (14,139) | -57% |
| 4290 | MISCELLANEOUS REVENUES | | | | |
| 4291 | Miscellaneous Revenue | 11,881 | 12,782 | (901) | -7% |
| 4290 | Total MISCELLANEOUS REVENUES | 11,881 | 12,782 | (901) | -7% |
| 4200 | <i>Other OTHER REVENUES</i> | 107 | - | 107 | 0% |
| 4200 | Total OTHER REVENUES | 22,828 | 37,760 | (14,932) | -40% |
| 4400 | GIFTS, BEQUESTS & PROPERTY SALE | | | | |
| 4410 | GIFTS FROM OTHER PARISHES/SCHS | | | | |
| 4411 | Gifts from Other Parishes/Schls | 20,000 | 20,000 | - | 0% |
| 4410 | Total GIFTS FROM OTHER PARISHES/SCHS | 20,000 | 20,000 | - | 0% |
| 4420 | GIFTS AND BEQUESTS | | | | |
| 4421 | Gifts & Bequests | 148,100 | 136,889 | 11,211 | 8% |
| 4420 | Total GIFTS AND BEQUESTS | 148,100 | 136,889 | 11,211 | 8% |
| 4400 | Total GIFTS, BEQUESTS & PROPERTY SALE | 168,100 | 156,889 | 11,211 | 7% |
| 4500 | ASSETS RELEASED FROM RESTRICTION | | | | |
| 4510 | ASSETS RELEASE FROM RESTRICTION | | | | |
| 4511 | Assets Rel from Restrictn | - | 2,500 | (2,500) | -100% |
| 4510 | <i>Other ASSETS RELEASE FROM RESTRICTION</i> | 49,996 | - | 49,996 | 0% |
| 4510 | Total ASSETS RELEASE FROM RESTRICTION | 49,996 | 2,500 | 47,496 | 1900% |
| 4500 | Total ASSETS RELEASED FROM RESTRICTION | 49,996 | 2,500 | 47,496 | 1900% |
| | <i>Unauthorized Revenue</i> | 1,275 | - | 1,275 | 0% |
| | Total Revenue | 2,127,791 | 2,255,568 | (127,777) | -6% |
| | Expense | | | | |
| 5000 | COMPENSATION AND BENEFITS | | | | |
| 5010 | SALARIES AND WAGES | | | | |
| 5013 | Lay | 1,372,638 | 1,405,217 | (32,579) | -2% |
| 5014 | Substitutes | 13,103 | 17,986 | (4,884) | -27% |
| 5015 | Aides | 51,902 | 56,035 | (4,134) | -7% |
| 5016 | Stipends | 400 | 975 | (575) | -59% |
| 5010 | Total SALARIES AND WAGES | 1,438,042 | 1,480,214 | (42,171) | -3% |

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

Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

| | | | | | |
|-------------|--|------------------|------------------|-----------------|-------------|
| 5020 | PAYROLL TAXES | | | | |
| 5021 | FICA | 84,863 | 89,336 | (4,473) | -5% |
| 5022 | Medicare | 19,860 | 20,886 | (1,027) | -5% |
| 5020 | Total PAYROLL TAXES | 104,722 | 110,222 | (5,500) | -5% |
| 5030 | EMPLOYEE BENEFITS | | | | |
| 5031 | Group Insurance Premiums | 278,693 | 334,407 | (55,714) | -17% |
| 5033 | 403(B) Lay Retirement Plan | 44,213 | 33,845 | 10,368 | 31% |
| 5030 | Other EMPLOYEE BENEFITS | - | - | - | 0% |
| 5030 | Total EMPLOYEE BENEFITS | 322,906 | 368,253 | (45,346) | -12% |
| 5040 | CONTRACT LABOR | | | | |
| 5041 | Contract Labor | - | - | - | 0% |
| 5040 | Total CONTRACT LABOR | - | - | - | 0% |
| 5000 | Total COMPENSATION AND BENEFITS | 1,865,671 | 1,958,689 | (93,018) | -5% |
| 5100 | CONTRIBUTIONS AND ASSESSMENTS | | | | |
| 5110 | CONTRIBUTIONS AND ASSESSMENTS | | | | |
| 5111 | Contrib to other Chty&Relig Org | 307 | 1,863 | (1,557) | -84% |
| 5113 | Schools Assessment | 5,312 | 5,680 | (368) | -6% |
| 5110 | Total CONTRIBUTIONS AND ASSESSMENTS | 5,619 | 7,543 | (1,925) | -26% |
| 5100 | Other CONTRIBUTIONS AND ASSESSMENTS | - | - | - | 0% |
| 5100 | Total CONTRIBUTIONS AND ASSESSMENTS | 5,619 | 7,543 | (1,925) | -26% |
| 5200 | PROFESSIONAL FEES | | | | |
| 5210 | PROFESSIONAL FEES | | | | |
| 5211 | Audit and Accounting | 12,573 | 10,831 | 1,742 | 16% |
| 5213 | Other | 427 | 1,315 | (888) | -68% |
| 5215 | Staff Continuing Ed & Developmt | 3,184 | 2,470 | 713 | 29% |
| 5210 | Total PROFESSIONAL FEES | 16,184 | 14,617 | 1,567 | 11% |
| 5200 | Total PROFESSIONAL FEES | 16,184 | 14,617 | 1,567 | 11% |
| 5260 | INSURANCE AND RISK MANAGEMENT | | | | |
| 5261 | INSURANCE & RISK MANAGEMENT | | | | |
| 5263 | Insurance-Property, Casualty et | 80,835 | 62,803 | 18,032 | 29% |
| 5265 | Safe Environment Program | 285 | 1,754 | (1,469) | -84% |
| 5261 | Total INSURANCE & RISK MANAGEMENT | 81,120 | 64,557 | 16,563 | 26% |
| 5260 | Total INSURANCE AND RISK MANAGEMENT | 81,120 | 64,557 | 16,563 | 26% |
| 5300 | SUPL, REP & MAINT, EQUIP, OTH | | | | |
| 5310 | SUPPLIES | | | | |
| 5311 | Textbooks | 86,760 | 45,062 | 41,698 | 93% |
| 5312 | Classroom Supplies | 19,545 | 16,363 | 3,181 | 19% |
| 5313 | Food & Beverages | 6,442 | 17,194 | (10,753) | -63% |

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

Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

| | | | | | |
|------|--|----------------|----------------|-----------------|-------------|
| 5314 | Postage and Delivery | 660 | 689 | (29) | -4% |
| 5315 | Printing and Reproduction | 7,188 | 8,217 | (1,029) | -13% |
| 5317 | Office Supplies | 4,298 | 5,003 | (704) | -14% |
| 5318 | Miscellaneous Supplies | 31,253 | 29,591 | 1,662 | 6% |
| 5310 | Other SUPPLIES | - | - | - | 0% |
| 5310 | Total SUPPLIES | 156,146 | 122,119 | 34,027 | 28% |
| 5320 | PURCHASED FURNITURE & EQUIPMENT | | | | |
| 5321 | Minor Purchased Furniture & Eqp | 3,792 | 5,050 | (1,257) | -25% |
| 5322 | Major Purchased Furniture & Equ | - | - | - | 0% |
| 5320 | EQUIPMENT | 3,792 | 5,050 | (1,257) | -25% |
| 5330 | REPAIRS AND MAINTENANCE | | | | |
| 5332 | Building Repairs & Maint | 4,485 | 4,298 | 188 | 4% |
| 5333 | Equipment Repairs | 5,796 | 2,604 | 3,192 | 123% |
| 5334 | Maintenance services | 28,826 | 31,486 | (2,660) | -8% |
| 5335 | Janitorial Supplies | 6,750 | 6,387 | 363 | 6% |
| 5330 | Total REPAIRS AND MAINTENANCE | 45,858 | 44,776 | 1,082 | 2% |
| 5340 | RENTAL EXPENSE | | | | |
| 5341 | Leased Equipment | 1,635 | 8,739 | (7,104) | -81% |
| 5342 | Facilities Leasing and Rentals | 1 | 10,602 | (10,601) | -100% |
| 5340 | Total RENTAL EXPENSE | 1,636 | 19,341 | (17,705) | -92% |
| 5350 | OTHER SERVICES AND CHARGES | | | | |
| 5351 | Texas Catholic Subscriptions | - | - | - | 0% |
| 5352 | Subscriptions | 1,605 | - | 1,605 | 0% |
| 5354 | Dues and Memberships | 9,355 | 5,080 | 4,275 | 84% |
| 5355 | Advertising & Promotion | 1,704 | 1,748 | (44) | -3% |
| 5356 | Travel & Lodging | - | 3,869 | (3,869) | -100% |
| 5358 | Property Taxes | 46 | 63 | (16) | -26% |
| 5359 | Field Trip Expense | 6,566 | 25,601 | (19,036) | -74% |
| 5361 | Gift Shop, Spirit Store Purchase | - | 860 | (860) | -100% |
| 5362 | Misc. Other Services & Charges | 13,096 | 32,251 | (19,155) | -59% |
| 5350 | Total OTHER SERVICES AND CHARGES | 32,372 | 69,471 | (37,100) | -53% |
| 5300 | Total SUPL, REP & MAINT, EQUIP, OTH | 239,804 | 260,756 | (20,952) | -8% |
| 5400 | UTILITIES | | | | |
| 5410 | UTILITIES | | | | |
| 5415 | Electric | 17,007 | 19,497 | (2,490) | -13% |
| 5420 | Gas | 2,859 | 2,646 | 213 | 8% |
| 5425 | Water and Sewer | 6,200 | 9,022 | (2,822) | -31% |
| 5430 | Telephone | - | - | - | 0% |
| 5435 | Internet | 16,256 | 16,386 | (130) | -1% |
| 5410 | Total UTILITIES | 42,322 | 47,552 | (5,229) | -11% |

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

Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

| | | | | | |
|------|-------------------------------------|-----------|-----------|----------|-------|
| 5400 | Total UTILITIES | 42,322 | 47,552 | (5,229) | -11% |
| 5600 | INTEREST & FINANCING CHARGES | | | | |
| 5610 | INTEREST EXPENSE | | | | |
| 5611 | Interest Expense | - | 298 | (298) | -100% |
| 5610 | Total INTEREST EXPENSE | - | 298 | (298) | -100% |
| 5620 | FINANCING COSTS | | | | |
| 5621 | Financing Costs | 4,190 | 298 | 3,892 | 1307% |
| 5620 | Total FINANCING COSTS | 4,190 | 298 | 3,892 | 1307% |
| 5630 | BANK CHARGES | | | | |
| 5631 | Bank Account Fees | 110 | 337 | (226) | -67% |
| 5630 | Total BANK CHARGES | 110 | 337 | (226) | -67% |
| 5640 | CREDIT CARD FEES | | | | |
| 5641 | Credit Card Fees | 1,076 | 995 | 81 | 8% |
| 5640 | Total CREDIT CARD FEES | 1,076 | 995 | 81 | 8% |
| 5600 | Other INTEREST & FINANCING CHARGES | 1,454 | - | 1,454 | 0% |
| 5600 | Total INTEREST & FINANCING CHARGES | 6,830 | 1,927 | 4,903 | 254% |
| 5700 | BAD DEBT EXPENSE | | | | |
| 5710 | BAD DEBT EXPENSE | | | | |
| 5711 | Bad Debt Expense | 960 | 3,775 | (2,814) | -75% |
| 5710 | Total BAD DEBT EXPENSE | 960 | 3,775 | (2,814) | -75% |
| 5700 | Total BAD DEBT EXPENSE | 960 | 3,775 | (2,814) | -75% |
| 5800 | DEPRECIATION | | | | |
| 5810 | DEPRECIATION | | | | |
| 5811 | Depreciation Expense | 356,626 | 350,810 | 5,816 | 2% |
| 5810 | Total DEPRECIATION | 356,626 | 350,810 | 5,816 | 2% |
| 5800 | Total DEPRECIATION | 356,626 | 350,810 | 5,816 | 2% |
| | Total Expense | 2,615,137 | 2,710,226 | (95,089) | -4% |
| | Total Change in Unrestricted Assets | (487,346) | (454,657) | (32,688) | -7% |
| | Change in Restricted Assets | | | | |
| | Restricted Revenue | | | | |
| 7000 | TEMP RESTRICTED NET ASSETS | | | | |
| 7020 | OTHER CONTRIBUTIONS | | | | |
| 7021 | Contributions Received | 86,154 | 59,000 | 27,154 | 46% |
| 7020 | Total OTHER CONTRIBUTIONS | 86,154 | 59,000 | 27,154 | 46% |
| 7070 | ASSETS RELEASED FROM RESTRICT | | | | |

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

Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

| | | | | | |
|------|--|------------------|------------------|-----------------|---------------|
| 7071 | Funds Released from Restriction | (49,996) | (2,500) | (47,496) | -1900% |
| 7070 | Total ASSETS RELEASED FROM RESTRICT | (49,996) | (2,500) | (47,496) | -1900% |
| 7000 | Total TEMP RESTRICTED NET ASSETS | 36,159 | 56,500 | (20,341) | -36% |
| | Total Restricted Revenue | 36,159 | 56,500 | (20,341) | -36% |
| | Total Change in Restricted Assets | 36,159 | 56,500 | (20,341) | -36% |
| | Total Change in Net Assets | (451,187) | (398,157) | (53,030) | -13% |