

Catholic Diocese of Dallas
St. Philip & St. Augustine Catholic Academy Dallas
Statement of Financial Position vs. Prior Year

	Jun 2021	Jun 2020	\$ Variance	% Variance
ASSETS				
Checking/Savings				
1000 - CASH & CASH EQUIVALENTS				
1001 - Checking Accounts	1,142,414	615,877	526,537	85%
1003 - Savings Account	108,207	81,027	27,180	34%
1007 - Petty Cash	38	38	0	0%
1000 - CASH & CASH EQUIVALENTS - Other	4,932	6,002	(1,070)	(18)%
Total 1000 - CASH & CASH EQUIVALENTS	1,255,591	702,945	552,646	79%
Total Checking/Savings	1,255,591	702,945	552,646	79%
Accounts Receivable				
1100 - RECEIVABLES				
1101 - Tuition and Fees Receivable	1,019,079	22,908	996,170	4,349%
Total 1100 - RECEIVABLES	1,019,079	22,908	996,170	4,349%
Total Accounts Receivable	1,019,079	22,908	996,170	4,349%
Other Current Assets				
1200 - OTHER ASSETS				
1201 - Prepaid Expenses		3,608	(3,608)	(100)%
1204 - Deferred Charges	13,972	8,064	5,908	73%
1208 - Undeposited Funds	10,625	4,544	6,081	134%
Total 1200 - OTHER ASSETS	24,597	16,216	8,381	52%
Total Other Current Assets	24,597	16,216	8,381	52%
Fixed Assets				
1300 - PROPERTY & EQUIPMENT				
1304 - Buildings	7,518,664	7,518,664	0	0%
1305 - Building Improvements	2,188	2,188	0	0%
1306 - Furniture & Fixtures	182,737	182,737	0	0%
1308 - Equipment	426,895	344,792	82,103	24%
1323 - Accum Dep - Building	(1,503,732)	(1,253,110)	(250,622)	20%
1324 - Accum Dep - Building Improvemnt	(1,495)	(997)	(498)	50%
1325 - Accum Dep - Furniture & Fixture	(180,802)	(178,522)	(2,280)	1%
1328 - Accum Dep - Equipment	(323,911)	(301,498)	(22,413)	7%
Total 1300 - PROPERTY & EQUIPMENT	6,120,544	6,314,254	(193,710)	(3)%
Total Fixed Assets	6,120,544	6,314,254	(193,710)	(3)%
TOTAL ASSETS	8,419,811	7,056,323	1,363,487	19%
LIABILITIES & NET ASSETS				
Accounts Payable				
2000 - ACCOUNTS PAYABLE				
2005 - Vendors and Suppliers	20,271	10,289	9,982	97%
2010 - Payables to Diocesan Entities	526,548	297,652	228,896	77%
Total 2000 - ACCOUNTS PAYABLE	546,819	307,940	238,878	78%
Total Accounts Payable	546,819	307,940	238,878	78%
Other Current Liabilities				
2200 - PAYROLL LIABILITIES				
2211 - Payroll Liabilities - Other	394	3,627	(3,233)	(89)%
Total 2200 - PAYROLL LIABILITIES	394	3,627	(3,233)	(89)%
2300 - LOANS PAYABLE				
2304 - PPP Loans	366,870	366,900	(30)	(0)%
Total 2300 - LOANS PAYABLE	366,870	366,900	(30)	(0)%
2400 - DEFERRED REVENUE				
2402 - Deferred Tuition	1,096,072	71,836	1,024,236	1,426%

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Total 2400 - DEFERRED REVENUE	1,096,072	71,836	1,024,236	1,426%
Total Other Current Liabilities	1,463,336	442,363	1,020,972	231%
Total Liabilities	2,010,154	750,304	1,259,851	168%
NET ASSETS				
3000 - NET ASSETS				
3010 - Begin Net Assets Without Donor Restrictions	6,213,365	6,700,707	(487,341)	(7)%
3020 - Begin Net Asset With Donor Restrictions	92,654	56,500	36,154	64%
Total 3000 - NET ASSETS	6,306,020	6,757,207	(451,187)	(7)%
Net Income	103,637	(451,187)	554,824	(123)%
Total Net Assets	6,409,656	6,306,020	103,637	2%
TOTAL LIABILITIES & NET ASSETS	8,419,811	7,056,323	1,363,487	19%

Catholic Diocese of Dallas
St. Philip & St. Augustine Catholic Academy Dallas
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2020- Jun 30, 2021	Jul 01, 2019- Jun 30, 2020	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue				
4010 - TUITION				
4011 - TUITION				
4012 - Tuition K-8	1,249,257	1,368,438	(119,182)	(9)%
4013 - Tuition Pre-K	0	0	0	100%
4016 - Other Tuition	277,860	242,170	35,690	15%
Total 4011 - TUITION	<u>1,527,117</u>	<u>1,610,608</u>	<u>(83,492)</u>	<u>(5)%</u>
Total 4010 - TUITION	<u>1,527,117</u>	<u>1,610,608</u>	<u>(83,492)</u>	<u>(5)%</u>
4020 - FEES				
4021 - Fees				
4022 - Registration Fees	72,400	94,215	(21,815)	(23)%
4024 - Extended Day Fees	5,657	19,026	(13,369)	(70)%
4025 - Athletic Fees	580	9,465	(8,885)	(94)%
4026 - Concessions	0	226	(226)	(100)%
4027 - Late Charges	1,000	1,100	(100)	(9)%
4028 - Other	4,984	24,270	(19,286)	(79)%
Total 4021 - Fees	<u>84,621</u>	<u>148,301</u>	<u>(63,680)</u>	<u>(43)%</u>
Total 4020 - FEES	<u>84,621</u>	<u>148,301</u>	<u>(63,680)</u>	<u>(43)%</u>
4030 - PARISH SUBSIDY				
4031 - Parish Subsidy				
4033 - School Expenses Paid By Parish	36,019	31,607	4,412	14%
Total 4031 - Parish Subsidy	<u>36,019</u>	<u>31,607</u>	<u>4,412</u>	<u>14%</u>
Total 4030 - PARISH SUBSIDY	<u>36,019</u>	<u>31,607</u>	<u>4,412</u>	<u>14%</u>
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - Fundraisers				
4112 - Carnivals/Bazaars/Auctions	0	873	(873)	(100)%
4113 - Raffles	48,175	0	48,175	100%
4116 - Other Fund Raisers	57,969	95,391	(37,422)	(39)%
Total 4110 - Fundraisers	<u>106,144</u>	<u>96,264</u>	<u>9,880</u>	<u>10%</u>
4120 - Investment Income				
4123 - Interest and Dividends	179	87	92	106%
Total 4120 - Investment Income	<u>179</u>	<u>87</u>	<u>92</u>	<u>106%</u>
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	<u>106,323</u>	<u>96,351</u>	<u>9,972</u>	<u>10%</u>
4200 - OTHER REVENUES				
4280 - FIELD TRIP REVENUES				
4281 - Field Trip Revenues	0	10,840	(10,840)	(100)%
Total 4280 - FIELD TRIP REVENUES	<u>0</u>	<u>10,840</u>	<u>(10,840)</u>	<u>(100)%</u>
4290 - MISCELLANEOUS REVENUES				
4291 - Miscellaneous Revenues	1,460	11,881	(10,421)	(88)%
Total 4290 - MISCELLANEOUS REVENUES	<u>1,460</u>	<u>11,881</u>	<u>(10,421)</u>	<u>(88)%</u>
4200 - OTHER REVENUES - Other				
4200 - OTHER REVENUES - Other	107	107	(107)	(100)%
Total 4200 - OTHER REVENUES	<u>1,460</u>	<u>22,828</u>	<u>(21,368)</u>	<u>(94)%</u>
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES/SCHS				
4411 - Gifts from Other Parishes/Schls	77,450	20,000	57,450	287%
Total 4410 - GIFTS FROM OTHER PARISHES/SCHS	<u>77,450</u>	<u>20,000</u>	<u>57,450</u>	<u>287%</u>
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	154,346	148,100	6,245	4%
Total 4420 - GIFTS AND BEQUESTS	<u>154,346</u>	<u>148,100</u>	<u>6,245</u>	<u>4%</u>
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	<u>231,796</u>	<u>168,100</u>	<u>63,695</u>	<u>38%</u>
4500 - ASSETS RELEASED FROM RESTRICTION				
4510 - Assets Released From Restriction				
4511 - Assets Release from Restriction	491,640	49,996	441,644	883%
Total 4510 - Assets Released From Restriction	<u>491,640</u>	<u>49,996</u>	<u>441,644</u>	<u>883%</u>
Total 4500 - ASSETS RELEASED FROM RESTRICTION	<u>491,640</u>	<u>49,996</u>	<u>441,644</u>	<u>883%</u>

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Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2020- Jun 30, 2021	Jul 01, 2019- Jun 30, 2020	\$ Variance	% Variance
Total Revenue	2,478,975	2,127,791	351,184	17%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - Salaries and Wages				
5013 - Lay	1,366,116	1,372,638	(6,522)	(0)%
5014 - Substitutes	10,393	13,103	(2,709)	(21)%
5015 - Aides	24,868	51,902	(27,034)	(52)%
5016 - Stipends	9,240	400	8,840	2,210%
Total 5010 - Salaries and Wages	1,410,618	1,438,042	(27,425)	(2)%
5020 - PAYROLL TAXES				
5021 - FICA	79,994	84,863	(4,869)	(6)%
5022 - Medicare	18,915	19,860	(945)	(5)%
Total 5020 - PAYROLL TAXES	98,909	104,722	(5,813)	(6)%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	238,109	278,693	(40,584)	(15)%
5033 - 403(B) Lay Retirement Plan	35,574	44,213	(8,639)	(20)%
Total 5030 - EMPLOYEE BENEFITS	273,683	322,906	(49,223)	(15)%
Total 5000 - COMPENSATION AND BENEFITS	1,783,210	1,865,671	(82,461)	(4)%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5111 - Contrib to Other Chty&Relig Org	1,825	307	1,518	495%
5113 - Schools Assessment	5,616	5,312	304	6%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	7,441	5,619	1,822	32%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	7,441	5,619	1,822	32%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	11,668	12,573	(906)	(7)%
5213 - Other	7,008	427	6,581	1,541%
5215 - Staff Continuing Ed & Developmt	0	3,184	(3,184)	(100)%
Total 5210 - PROFESSIONAL FEES	18,676	16,184	2,492	15%
Total 5200 - PROFESSIONAL FEES	18,676	16,184	2,492	15%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5263 - Insurance-Property, Casualty et	85,252	80,835	4,417	5%
5265 - Safe Environment Program	173	285	(112)	(39)%
Total 5261 - INSURANCE & RISK MANAGEMENT	85,425	81,120	4,305	5%
Total 5260 - INSURANCE AND RISK MANAGEMENT	85,425	81,120	4,305	5%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	60,083	86,760	(26,677)	(31)%
5312 - Classroom Supplies	22,853	19,545	3,309	17%
5313 - Food & Beverages	4,786	6,442	(1,656)	(26)%
5314 - Postage and Delivery	253	660	(407)	(62)%
5315 - Printing and Reproduction	7,453	7,188	265	4%
5317 - Office Supplies	3,749	4,298	(550)	(13)%
5318 - Miscellaneous Supplies	14,491	31,253	(16,762)	(54)%
Total 5310 - SUPPLIES	113,668	156,146	(42,478)	(27)%
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furn & Equip	819	3,792	(2,974)	(78)%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	819	3,792	(2,974)	(78)%
5330 - REPAIRS & MAINTENANCE				
5332 - Building Repairs & Maint	5,722	4,485	1,237	28%
5333 - Equipment Repairs	5,192	5,796	(604)	(10)%
5334 - Maintenance Svcs	30,512	28,826	1,686	6%

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5335 - Janitorial Supplies	7,049	6,750	299	4%
Total 5330 - REPAIRS & MAINTENANCE	48,476	45,858	2,618	6%
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	0	1,635	(1,635)	(100)%
5342 - Facilities Leasing and Rentals	1	1	0	0%
Total 5340 - RENTAL EXPENSE	1	1,636	(1,635)	(100)%
5350 - OTHER SERVICES AND CHARGES				
5352 - Subscriptions	2,045	1,605	440	27%
5354 - Dues and Memberships	7,805	9,355	(1,549)	(17)%
5355 - Advertising & Promotion	2,848	1,749	1,099	63%
5358 - Property Taxes	212	46	166	360%
5359 - Field Trip Expense	0	6,566	(6,566)	(100)%
5361 - Gift Shop, Spirit Store Purchase	2,362	0	2,362	100%
5362 - Misc. Other Services & Charges	18,367	13,051	5,316	41%
Total 5350 - OTHER SERVICES AND CHARGES	33,640	32,372	1,268	4%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	196,604	239,804	(43,200)	(18)%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	13,953	17,007	(3,054)	(18)%
5420 - Gas	1,724	2,859	(1,135)	(40)%
5425 - Water and Sewer	7,633	6,200	1,433	23%
5430 - Telephone	3,191	0	3,191	100%
5435 - Internet	4,217	16,256	(12,039)	(74)%
Total 5410 - UTILITIES	30,718	42,322	(11,604)	(27)%
Total 5400 - UTILITIES	30,718	42,322	(11,604)	(27)%
5600 - INTEREST & FINANCING CHARGES				
5620 - FINANCING COSTS				
5621 - Financing Costs	0	4,190	(4,190)	(100)%
Total 5620 - FINANCING COSTS	0	4,190	(4,190)	(100)%
5630 - BANK CHARGES				
5631 - Bank Account Fees	521	110	411	373%
Total 5630 - BANK CHARGES	521	110	411	373%
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	1,237	1,076	161	15%
Total 5640 - CREDIT CARD FEES	1,237	1,076	161	15%
5600 - INTEREST & FINANCING CHARGES - Other		1,454	(1,454)	(100)%
Total 5600 - INTEREST & FINANCING CHARGES	1,758	6,830	(5,072)	(74)%
5700 - BAD DEBT EXPENSE				
5710 - BAD DEBT EXPENSE				
5711 - Bad Debt Expense	3,444	960	2,483	259%
Total 5710 - BAD DEBT EXPENSE	3,444	960	2,483	259%
Total 5700 - BAD DEBT EXPENSE	3,444	960	2,483	259%
5800 - DEPRECIATION & AMORTIZATION				
5810 - DEPRECIATION & AMORTIZATION				
5811 - Depreciation Expense	275,813	356,626	(80,813)	(23)%
Total 5810 - DEPRECIATION & AMORTIZATION	275,813	356,626	(80,813)	(23)%
Total 5800 - DEPRECIATION & AMORTIZATION	275,813	356,626	(80,813)	(23)%
Total Expense	2,403,090	2,615,137	(212,047)	(8)%
Total Change in Net Assets Without Donor Restrictions	75,886	(487,346)	563,231	(116)%
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
7000 - NET ASSETS WITH DONOR RESTRICTIONS				
7020 - OTHER CONTRIBUTIONS				
7021 - Contributions Received	152,491	86,154	66,337	77%

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7022 - SBA / PPP Loan Forgiven	366,900	0	366,900	100%
Total 7020 - OTHER CONTRIBUTIONS	519,391	86,154	433,237	503%
7070 - ASSETS RELEASED FROM RESTRICTION				
7071 - Funds Released from Restriction	(491,640)	(49,996)	(441,644)	883%
Total 7070 - ASSETS RELEASED FROM RESTRICTION	(491,640)	(49,996)	(441,644)	883%
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	27,751	36,159	(8,408)	(23)%
Total Restricted Revenue and Support	27,751	36,159	(8,408)	(23)%
Total Change in Net Assets With Donor Restrictions	27,751	36,159	(8,408)	(23)%
Total Change in Net Assets	103,637	(451,187)	554,824	(123)%