

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

	Jun 2022	Jun 2021	\$ Variance	% Variance
ASSETS				
Checking/Savings				
1000 - CASH & CASH EQUIVALENTS				
1001 - Checking Accounts	936,303	1,142,414	(206,111)	(18)%
1003 - Savings Account	131,845	108,207	23,638	22%
1007 - Petty Cash		38	(38)	(100)%
1000 - CASH & CASH EQUIVALENTS - Other	5,986	4,932	1,054	21%
Total 1000 - CASH & CASH EQUIVALENTS	1,074,133	1,255,591	(181,458)	(14)%
Total Checking/Savings	1,074,133	1,255,591	(181,458)	(14)%
Accounts Receivable				
1100 - RECEIVABLES				
1101 - Tuition and Fees Receivable	1,002,679	1,019,079	(16,400)	(2)%
Total 1100 - RECEIVABLES	1,002,679	1,019,079	(16,400)	(2)%
Total Accounts Receivable	1,002,679	1,019,079	(16,400)	(2)%
Other Current Assets				
1200 - OTHER ASSETS				
1201 - Prepaid Expenses	25,504		25,504	100%
1204 - Deferred Charges	38,515	13,972	24,543	176%
1208 - Undeposited Funds	13,042	10,625	2,417	23%
Total 1200 - OTHER ASSETS	77,060	24,597	52,463	213%
Total Other Current Assets	77,060	24,597	52,463	213%
Fixed Assets				
1300 - PROPERTY & EQUIPMENT				
1304 - Buildings	7,518,664	7,518,664	0	0%
1305 - Building Improvements	5,211	2,188	3,023	138%
1306 - Furniture & Fixtures	189,009	182,737	6,272	3%
1308 - Equipment	460,713	426,895	33,818	8%
1323 - Accum Dep - Building	(1,754,355)	(1,503,732)	(250,623)	17%
1324 - Accum Dep - Building Improvemnt	(1,679)	(1,495)	(184)	12%
1325 - Accum Dep - Furniture & Fixture	(182,944)	(180,802)	(2,142)	1%
1328 - Accum Dep - Equipment	(361,679)	(323,911)	(37,768)	12%
Total 1300 - PROPERTY & EQUIPMENT	5,872,939	6,120,544	(247,605)	(4)%
Total Fixed Assets	5,872,939	6,120,544	(247,605)	(4)%
TOTAL ASSETS	8,026,812	8,419,811	(392,999)	(5)%
LIABILITIES & NET ASSETS				
Accounts Payable				
2000 - ACCOUNTS PAYABLE				
2005 - Vendors and Suppliers	42,259	20,271	21,988	108%
2010 - Payables to Diocesan Entities	3,241	526,548	(523,307)	(99)%
Total 2000 - ACCOUNTS PAYABLE	45,500	546,819	(501,319)	(92)%
Total Accounts Payable	45,500	546,819	(501,319)	(92)%
Other Current Liabilities				
2200 - PAYROLL LIABILITIES				
2211 - Payroll Liabilities - Other		394	(394)	(100)%
Total 2200 - PAYROLL LIABILITIES		394	(394)	(100)%
2300 - LOANS PAYABLE				
2304 - PPP Loans		366,870	(366,870)	(100)%
Total 2300 - LOANS PAYABLE		366,870	(366,870)	(100)%
2400 - DEFERRED REVENUE				
2402 - Deferred Tuition	1,074,067	1,096,072	(22,005)	(2)%

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Total 2400 - DEFERRED REVENUE	1,074,067	1,096,072	(22,005)	(2)%
Total Other Current Liabilities	1,074,067	1,463,336	(389,269)	(27)%
Total Liabilities	1,119,567	2,010,154	(890,587)	(44)%
NET ASSETS				
3000 - NET ASSETS				
3010 - Begin Net Assets Without Donor Restrictions	6,289,251	6,213,365	75,886	1%
3020 - Begin Net Asset With Donor Restrictions	120,405	92,654	27,751	30%
Total 3000 - NET ASSETS	6,409,656	6,306,020	103,637	2%
Net Income	497,588	103,637	393,952	380%
Total Net Assets	6,907,245	6,409,656	497,588	8%
TOTAL LIABILITIES & NET ASSETS	8,026,812	8,419,811	(392,999)	(5)%

Catholic Diocese of Dallas
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Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2021- Jun 30, 2022	Jul 01, 2020- Jun 30, 2021	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue				
4010 - TUITION				
4011 - TUITION				
4012 - Tuition K-8	1,268,728	1,249,257	19,472	2%
4013 - Tuition Pre-K	0	0	0	100%
4016 - Other Tuition	319,494	277,860	41,634	15%
Total 4011 - TUITION	1,588,222	1,527,117	61,106	4%
Total 4010 - TUITION	1,588,222	1,527,117	61,106	4%
4020 - FEES				
4021 - Fees				
4022 - Registration Fees	84,140	72,400	11,740	16%
4024 - Extended Day Fees	16,399	5,657	10,742	190%
4025 - Athletic Fees	8,032	580	7,452	1,285%
4026 - Concessions	316	0	316	100%
4027 - Late Charges	1,175	1,000	175	18%
4028 - Other	32,086	4,984	27,102	544%
Total 4021 - Fees	142,147	84,621	57,526	68%
Total 4020 - FEES	142,147	84,621	57,526	68%
4030 - PARISH SUBSIDY				
4031 - Parish Subsidy				
4033 - School Expenses Paid By Parish	36,153	36,019	133	0%
Total 4031 - Parish Subsidy	36,153	36,019	133	0%
Total 4030 - PARISH SUBSIDY	36,153	36,019	133	0%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - Fundraisers				
4112 - Carnivals/Bazaars/Auctions	33,430	0	33,430	100%
4113 - Raffles	60,210	48,175	12,035	25%
4116 - Other Fund Raisers	51,947	58,004	(6,057)	(10)%
Total 4110 - Fundraisers	145,587	106,179	39,408	37%
4120 - Investment Income				
4123 - Interest and Dividends	189	179	11	6%
Total 4120 - Investment Income	189	179	11	6%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	145,776	106,357	39,419	37%
4200 - OTHER REVENUES				
4280 - FIELD TRIP REVENUES				
4281 - Field Trip Revenues	7,454	0	7,454	100%
Total 4280 - FIELD TRIP REVENUES	7,454	0	7,454	100%
4290 - MISCELLANEOUS REVENUES				
4291 - Miscellaneous Revenues	770	1,460	(690)	(47)%
Total 4290 - MISCELLANEOUS REVENUES	770	1,460	(690)	(47)%
Total 4200 - OTHER REVENUES	8,224	1,460	6,764	463%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES/SCHS				
4411 - Gifts from Other Parishes/Schls	546,548	77,450	469,098	606%
Total 4410 - GIFTS FROM OTHER PARISHES/SCHS	546,548	77,450	469,098	606%
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	90,446	154,346	(63,900)	(41)%
Total 4420 - GIFTS AND BEQUESTS	90,446	154,346	(63,900)	(41)%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	636,993	231,796	405,198	175%
4500 - ASSETS RELEASED FROM RESTRICTION				
4510 - Assets Released From Restriction				
4511 - Assets Release from Restriction	549,633	491,640	57,993	12%
Total 4510 - Assets Released From Restriction	549,633	491,640	57,993	12%
Total 4500 - ASSETS RELEASED FROM RESTRICTION	549,633	491,640	57,993	12%
Total Revenue	3,107,149	2,479,010	628,139	25%

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Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - Salaries and Wages				
5013 - Lay	1,418,144	1,366,116	52,027	4%
5014 - Substitutes	21,049	10,393	10,656	103%
5015 - Aides	41,180	24,868	16,312	66%
5016 - Stipends	975	9,240	(8,265)	(89)%
Total 5010 - Salaries and Wages	1,481,348	1,410,618	70,730	5%
5020 - PAYROLL TAXES				
5021 - FICA	86,466	79,994	6,472	8%
5022 - Medicare	20,222	18,915	1,307	7%
Total 5020 - PAYROLL TAXES	106,688	98,909	7,779	8%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	285,961	238,109	47,852	20%
5033 - 403(B) Lay Retirement Plan	32,496	35,574	(3,078)	(9)%
Total 5030 - EMPLOYEE BENEFITS	318,457	273,683	44,774	16%
Total 5000 - COMPENSATION AND BENEFITS	1,906,493	1,783,210	123,283	7%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5111 - Contrib to Other Chty&Relig Org	881	1,825	(945)	(52)%
5113 - Schools Assessment	4,784	5,616	(832)	(15)%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	5,665	7,441	(1,777)	(24)%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	5,665	7,441	(1,777)	(24)%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	11,943	11,668	276	2%
5212 - Legal	6,286	0	6,286	100%
5213 - Other	74,448	7,008	67,439	962%
5215 - Staff Continuing Ed & Developmt	100	0	100	100%
Total 5210 - PROFESSIONAL FEES	92,777	18,676	74,101	397%
Total 5200 - PROFESSIONAL FEES	92,777	18,676	74,101	397%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5263 - Insurance-Property, Casualty et	85,433	85,252	181	0%
5265 - Safe Environment Program	94	173	(79)	(46)%
Total 5261 - INSURANCE & RISK MANAGEMENT	85,527	85,425	102	0%
Total 5260 - INSURANCE AND RISK MANAGEMENT	85,527	85,425	102	0%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	40,519	60,083	(19,564)	(33)%
5312 - Classroom Supplies	22,397	22,853	(456)	(2)%
5313 - Food & Beverages	8,159	4,786	3,373	70%
5314 - Postage and Delivery	358	253	105	41%
5315 - Printing and Reproduction	10,553	7,453	3,100	42%
5317 - Office Supplies	4,281	3,749	533	14%
5318 - Miscellaneous Supplies	21,721	14,491	7,230	50%
Total 5310 - SUPPLIES	107,988	113,668	(5,681)	(5)%
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furn & Equip	1,040	819	221	27%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	1,040	819	221	27%
5330 - REPAIRS & MAINTENANCE				
5332 - Building Repairs & Maint	2,315	5,722	(3,408)	(60)%
5333 - Equipment Repairs	6,344	5,192	1,152	22%
5334 - Maintenance Svcs	33,196	30,512	2,684	9%

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5335 - Janitorial Supplies	14,456	7,049	7,406	105%
Total 5330 - REPAIRS & MAINTENANCE	56,311	48,476	7,835	16%
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	7,246	0	7,246	100%
5342 - Facilities Leasing and Rentals	501	1	500	50,000%
Total 5340 - RENTAL EXPENSE	7,747	1	7,746	774,560%
5350 - OTHER SERVICES AND CHARGES				
5352 - Subscriptions	3,584	2,000	1,584	79%
5354 - Dues and Memberships	14,368	7,805	6,563	84%
5355 - Advertising & Promotion	2,398	2,893	(495)	(17)%
5358 - Property Taxes	165	212	(47)	(22)%
5359 - Field Trip Expense	10,344	0	10,344	100%
5361 - Gift Shop, Spirit Store Purchase	0	2,362	(2,362)	(100)%
5362 - Misc. Other Services & Charges	24,974	18,402	6,572	36%
Total 5350 - OTHER SERVICES AND CHARGES	55,834	33,674	22,159	66%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	228,918	196,638	32,280	16%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	18,225	13,953	4,272	31%
5420 - Gas	3,772	1,724	2,048	119%
5425 - Water and Sewer	8,589	7,633	956	13%
5430 - Telephone	(6,354)	3,191	(9,546)	(299)%
5435 - Internet	12,933	4,217	8,717	207%
Total 5410 - UTILITIES	37,165	30,718	6,447	21%
Total 5400 - UTILITIES	37,165	30,718	6,447	21%
5600 - INTEREST & FINANCING CHARGES				
5610 - INTEREST EXPENSE				
5611 - Interest Expense	136	0	136	100%
Total 5610 - INTEREST EXPENSE	136	0	136	100%
5630 - BANK CHARGES				
5631 - Bank Account Fees	566	521	45	9%
Total 5630 - BANK CHARGES	566	521	45	9%
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	1,141	1,237	(96)	(8)%
Total 5640 - CREDIT CARD FEES	1,141	1,237	(96)	(8)%
Total 5600 - INTEREST & FINANCING CHARGES	1,842	1,758	84	5%
5700 - BAD DEBT EXPENSE				
5710 - BAD DEBT EXPENSE				
5711 - Bad Debt Expense	1,974	3,444	(1,469)	(43)%
Total 5710 - BAD DEBT EXPENSE	1,974	3,444	(1,469)	(43)%
Total 5700 - BAD DEBT EXPENSE	1,974	3,444	(1,469)	(43)%
5800 - DEPRECIATION & AMORTIZATION				
5810 - DEPRECIATION & AMORTIZATION				
5811 - Depreciation Expense	290,718	275,813	14,905	5%
Total 5810 - DEPRECIATION & AMORTIZATION	290,718	275,813	14,905	5%
Total 5800 - DEPRECIATION & AMORTIZATION	290,718	275,813	14,905	5%
Total Expense	2,651,080	2,403,124	247,956	10%

Total Change in Net Assets Without Donor Restrictions	456,069	75,886	380,184	501%
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Change in Net Assets With Donor Restrictions

Restricted Revenue and Support

7000 - NET ASSETS WITH DONOR RESTRICTIONS

7020 - OTHER CONTRIBUTIONS

7021 - Contributions Received	224,282	152,491	71,791	47%
7022 - SBA / PPP Loan Forgiven	366,870	366,900	(30)	(0)%

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Total 7020 - OTHER CONTRIBUTIONS	591,152	519,391	71,761	14%
7070 - ASSETS RELEASED FROM RESTRICTION				
7071 - Funds Released from Restriction	(549,633)	(491,640)	(57,993)	12%
Total 7070 - ASSETS RELEASED FROM RESTRICTION	(549,633)	(491,640)	(57,993)	12%
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	41,519	27,751	13,768	50%
Total Restricted Revenue and Support	41,519	27,751	13,768	50%
Total Change in Net Assets With Donor Restrictions	41,519	27,751	13,768	50%
Total Change in Net Assets	497,588	103,637	393,952	380%