

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

	Jun 2023	Jun 2022	\$ Variance	% Variance
ASSETS				
Checking/Savings				
1000 - CASH & CASH EQUIVALENTS				
1001 - Checking Accounts	349,854	936,303	(586,449)	(63)%
1003 - Savings Account	602,113	131,845	470,269	357%
1007 - Petty Cash	150	150	150	100%
1000 - CASH & CASH EQUIVALENTS - Other	7,137	5,986	1,151	19%
Total 1000 - CASH & CASH EQUIVALENTS	959,254	1,074,133	(114,880)	(11)%
Total Checking/Savings	959,254	1,074,133	(114,880)	(11)%
Accounts Receivable				
1100 - RECEIVABLES				
1101 - Tuition and Fees Receivable	15,663	1,002,679	(987,016)	(98)%
1102 - Accounts Receivable	6,000		6,000	100%
Total 1100 - RECEIVABLES	21,663	1,002,679	(981,016)	(98)%
Total Accounts Receivable	21,663	1,002,679	(981,016)	(98)%
Other Current Assets				
1200 - OTHER ASSETS				
1201 - Prepaid Expenses	40,433	25,504	14,930	59%
1204 - Deferred Charges		38,515	(38,515)	(100)%
1206 - Other	(380)		(380)	100%
1208 - Undeposited Funds	4,394	13,042	(8,648)	(66)%
Total 1200 - OTHER ASSETS	44,447	77,060	(32,612)	(42)%
Total Other Current Assets	44,447	77,060	(32,612)	(42)%
Fixed Assets				
1300 - PROPERTY & EQUIPMENT				
1304 - Buildings	7,518,664	7,518,664	0	0%
1305 - Building Improvements	62,912	5,211	57,701	1,107%
1306 - Furniture & Fixtures	189,009	189,009	0	0%
1308 - Equipment	438,466	460,713	(22,247)	(5)%
1323 - Accum Dep - Building	(2,004,977)	(1,754,355)	(250,622)	14%
1324 - Accum Dep - Building Improvemt	(2,964)	(1,679)	(1,285)	77%
1325 - Accum Dep - Furniture & Fixture	(184,198)	(182,944)	(1,254)	1%
1328 - Accum Dep - Equipment	(361,679)	(361,679)	0	0%
Total 1300 - PROPERTY & EQUIPMENT	5,655,233	5,872,939	(217,707)	(4)%
Total Fixed Assets	5,655,233	5,872,939	(217,707)	(4)%
TOTAL ASSETS	6,680,597	8,026,812	(1,346,215)	(17)%
LIABILITIES & NET ASSETS				
Accounts Payable				
2000 - ACCOUNTS PAYABLE				
2005 - Vendors and Suppliers	(10,105)	42,259	(52,364)	(124)%
2010 - Payables to Diocesan Entities		3,241	(3,241)	(100)%
Total 2000 - ACCOUNTS PAYABLE	(10,105)	45,500	(55,605)	(122)%
Total Accounts Payable	(10,105)	45,500	(55,605)	(122)%
Other Current Liabilities				
2100 - OTHER ACCRUED EXPENSES & LIAB				
2102 - Accrued Expenses	93,810		93,810	100%
Total 2100 - OTHER ACCRUED EXPENSES & LIAB	93,810		93,810	100%
2200 - PAYROLL LIABILITIES				
2211 - Payroll Liabilities - Other	12		12	100%
Total 2200 - PAYROLL LIABILITIES	12		12	100%

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2400 - DEFERRED REVENUE				
2402 - Deferred Tuition		1,074,067	(1,074,067)	(100)%
Total 2400 - DEFERRED REVENUE		1,074,067	(1,074,067)	(100)%
Total Other Current Liabilities	93,822	1,074,067	(980,245)	(91)%
Total Liabilities	83,718	1,119,567	(1,035,849)	(93)%
NET ASSETS				
3000 - NET ASSETS				
3010 - Begin Net Assets Without Donor Restrictions	6,786,840	6,289,251	497,588	8%
3020 - Begin Net Asset With Donor Restrictions	120,405	120,405	0	0%
Total 3000 - NET ASSETS	6,907,245	6,409,656	497,588	8%
Net Income	(310,366)	497,588	(807,954)	(162)%
Total Net Assets	6,596,879	6,907,245	(310,366)	(4)%
TOTAL LIABILITIES & NET ASSETS	6,680,597	8,026,812	(1,346,215)	(17)%

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

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue				
4010 - TUITION				
4011 - TUITION				
4012 - Tuition K-8	1,447,363	1,268,728	178,635	14%
4013 - Tuition Pre-K	0	0	0	100%
4016 - Other Tuition	351,207	319,494	31,713	10%
Total 4011 - TUITION	1,798,570	1,588,222	210,348	13%
Total 4010 - TUITION	1,798,570	1,588,222	210,348	13%
4020 - FEES				
4021 - Fees				
4022 - Registration Fees	89,235	84,140	5,095	6%
4023 - Technology Fees	400	0	400	100%
4024 - Extended Day Fees	10,733	16,399	(5,666)	(35)%
4025 - Athletic Fees	8,745	8,032	713	9%
4026 - Concessions	3,018	316	2,702	856%
4027 - Late Charges	1,621	1,175	446	38%
4028 - Other	44,358	32,086	12,272	38%
Total 4021 - Fees	158,110	142,147	15,962	11%
Total 4020 - FEES	158,110	142,147	15,962	11%
4030 - PARISH SUBSIDY				
4031 - Parish Subsidy				
4033 - School Expenses Paid By Parish	32,334	36,153	(3,819)	(11)%
Total 4031 - Parish Subsidy	32,334	36,153	(3,819)	(11)%
Total 4030 - PARISH SUBSIDY	32,334	36,153	(3,819)	(11)%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - Fundraisers				
4112 - Carnivals/Bazaars/Auctions	22,192	33,430	(11,238)	(34)%
4113 - Raffles	55,050	60,210	(5,160)	(9)%
4116 - Other Fund Raisers	106,683	51,947	54,736	105%
Total 4110 - Fundraisers	183,925	145,587	38,338	26%
4120 - Investment Income				
4123 - Interest and Dividends	11,833	189	11,644	6,147%
Total 4120 - Investment Income	11,833	189	11,644	6,147%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	195,758	145,776	49,982	34%
4200 - OTHER REVENUES				
4280 - FIELD TRIP REVENUES				
4281 - Field Trip Revenues	19,603	7,454	12,149	163%
Total 4280 - FIELD TRIP REVENUES	19,603	7,454	12,149	163%
4290 - MISCELLANEOUS REVENUES				
4291 - Miscellaneous Revenues	139	770	(632)	(82)%
Total 4290 - MISCELLANEOUS REVENUES	139	770	(632)	(82)%
Total 4200 - OTHER REVENUES	19,742	8,224	11,517	140%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES/SCHS				
4411 - Gifts from Other Parishes/Schls	13,528	546,548	(533,020)	(98)%
Total 4410 - GIFTS FROM OTHER PARISHES/SCHS	13,528	546,548	(533,020)	(98)%
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	216,865	90,446	126,420	140%
Total 4420 - GIFTS AND BEQUESTS	216,865	90,446	126,420	140%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	230,393	636,993	(406,600)	(64)%
4500 - ASSETS RELEASED FROM RESTRICTION				
4510 - Assets Released From Restriction				
4511 - Assets Release from Restriction	85,831	549,633	(463,801)	(84)%
Total 4510 - Assets Released From Restriction	85,831	549,633	(463,801)	(84)%
Total 4500 - ASSETS RELEASED FROM RESTRICTION	85,831	549,633	(463,801)	(84)%

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	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
Total Revenue	2,520,738	3,107,149	(586,411)	(19)%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - Salaries and Wages				
5013 - Lay	1,585,146	1,418,144	167,003	12%
5014 - Substitutes	38,021	21,049	16,972	81%
5015 - Aides	50,368	41,180	9,187	22%
5016 - Stipends	550	975	(425)	(44)%
Total 5010 - Salaries and Wages	1,674,085	1,481,348	192,737	13%
5020 - PAYROLL TAXES				
5021 - FICA	99,818	86,466	13,352	15%
5022 - Medicare	23,345	20,222	3,123	15%
Total 5020 - PAYROLL TAXES	123,163	106,688	16,475	15%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	332,704	285,961	46,743	16%
5033 - 403(B) Lay Retirement Plan	46,129	32,496	13,633	42%
Total 5030 - EMPLOYEE BENEFITS	378,833	318,457	60,376	19%
Total 5000 - COMPENSATION AND BENEFITS	2,176,081	1,906,493	269,588	14%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5111 - Contrib to Other Chty&Relig Org	1,477	881	596	68%
5113 - Schools Assessment	7,561	4,784	2,777	58%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	9,038	5,665	3,373	60%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	9,038	5,665	3,373	60%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	12,499	11,943	556	5%
5212 - Legal	2,972	6,286	(3,315)	(53)%
5213 - Other	14,332	74,448	(60,116)	(81)%
5215 - Staff Continuing Ed & Developmt	0	100	(100)	(100)%
Total 5210 - PROFESSIONAL FEES	29,803	92,777	(62,975)	(68)%
Total 5200 - PROFESSIONAL FEES	29,803	92,777	(62,975)	(68)%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5263 - Insurance-Property, Casualty et	84,071	85,433	(1,362)	(2)%
5265 - Safe Environment Program	541	94	447	476%
Total 5261 - INSURANCE & RISK MANAGEMENT	84,612	85,527	(915)	(1)%
Total 5260 - INSURANCE AND RISK MANAGEMENT	84,612	85,527	(915)	(1)%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	49,184	40,519	8,666	21%
5312 - Classroom Supplies	22,379	22,397	(18)	(0)%
5313 - Food & Beverages	26,600	8,159	18,441	226%
5314 - Postage and Delivery	1,669	358	1,312	367%
5315 - Printing and Reproduction	11,623	10,553	1,070	10%
5317 - Office Supplies	7,559	4,281	3,278	77%
5318 - Miscellaneous Supplies	28,393	21,721	6,672	31%
Total 5310 - SUPPLIES	147,409	107,988	39,421	37%
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furn & Equip	833	1,040	(207)	(20)%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	833	1,040	(207)	(20)%
5330 - REPAIRS & MAINTENANCE				
5332 - Building Repairs & Maint	18,739	2,315	16,424	710%
5333 - Equipment Repairs	8,283	6,344	1,938	31%

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5334 - Maintenance Svcs	33,932	33,196	737	2%
5335 - Janitorial Supplies	14,491	14,456	35	0%
Total 5330 - REPAIRS & MAINTENANCE	75,445	56,311	19,135	34%
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	540	7,246	(6,706)	(93)%
5342 - Facilities Leasing and Rentals	400	501	(101)	(20)%
Total 5340 - RENTAL EXPENSE	940	7,747	(6,807)	(88)%
5350 - OTHER SERVICES AND CHARGES				
5352 - Subscriptions	525	3,584	(3,059)	(85)%
5354 - Dues and Memberships	14,268	14,368	(100)	(1)%
5355 - Advertising & Promotion	9,700	2,398	7,301	304%
5358 - Property Taxes	0	165	(165)	(100)%
5359 - Field Trip Expense	18,435	10,344	8,091	78%
5362 - Misc. Other Services & Charges	26,919	24,974	1,945	8%
Total 5350 - OTHER SERVICES AND CHARGES	69,847	55,834	14,013	25%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	294,473	228,918	65,555	29%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	23,114	18,225	4,889	27%
5420 - Gas	3,087	3,772	(685)	(18)%
5425 - Water and Sewer	8,412	8,589	(177)	(2)%
5430 - Telephone	1,844	(6,354)	8,198	(129)%
5435 - Internet	11,544	12,933	(1,389)	(11)%
Total 5410 - UTILITIES	48,001	37,165	10,836	29%
Total 5400 - UTILITIES	48,001	37,165	10,836	29%
5600 - INTEREST & FINANCING CHARGES				
5610 - INTEREST EXPENSE				
5611 - Interest Expense	91	136	(45)	(33)%
Total 5610 - INTEREST EXPENSE	91	136	(45)	(33)%
5630 - BANK CHARGES				
5631 - Bank Account Fees	860	566	294	52%
Total 5630 - BANK CHARGES	860	566	294	52%
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	2,024	1,141	884	77%
Total 5640 - CREDIT CARD FEES	2,024	1,141	884	77%
Total 5600 - INTEREST & FINANCING CHARGES	2,975	1,842	1,133	61%
5700 - BAD DEBT EXPENSE				
5710 - BAD DEBT EXPENSE				
5711 - Bad Debt Expense	0	1,974	(1,974)	(100)%
Total 5710 - BAD DEBT EXPENSE	0	1,974	(1,974)	(100)%
Total 5700 - BAD DEBT EXPENSE	0	1,974	(1,974)	(100)%
5800 - DEPRECIATION & AMORTIZATION				
5810 - DEPRECIATION & AMORTIZATION				
5811 - Depreciation Expense	277,438	290,718	(13,280)	(5)%
Total 5810 - DEPRECIATION & AMORTIZATION	277,438	290,718	(13,280)	(5)%
Total 5800 - DEPRECIATION & AMORTIZATION	277,438	290,718	(13,280)	(5)%
Total Expense	2,922,421	2,651,080	271,341	10%
Total Change in Net Assets Without Donor Restrictions	(401,683)	456,069	(857,752)	(188)%

Change in Net Assets With Donor Restrictions

Restricted Revenue and Support

7000 - NET ASSETS WITH DONOR RESTRICTIONS

7020 - OTHER CONTRIBUTIONS

7021 - Contributions Received	177,149	224,282	(47,133)	(21)%
7022 - SBA / PPP Loan Forgiven	0	366,870	(366,870)	(100)%