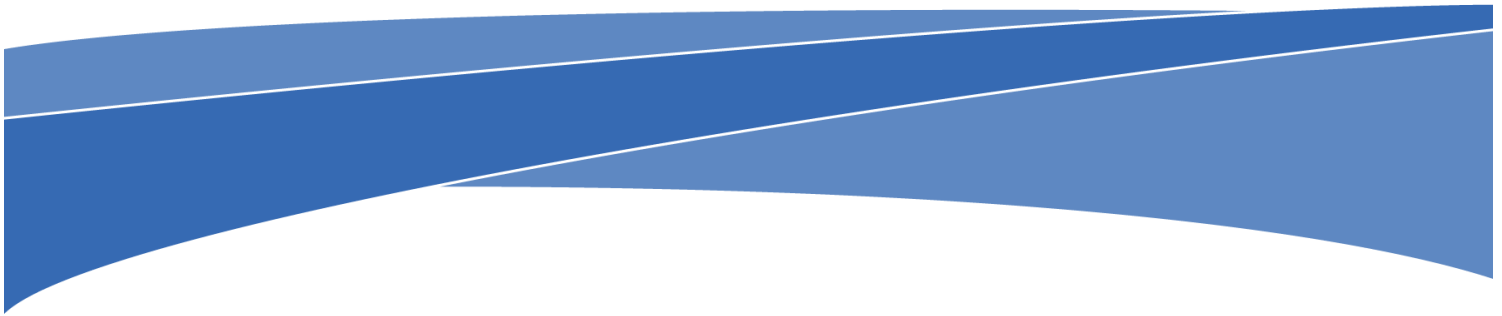


Financial Statements for Agreed Upon Procedures

**For the Period Ending:
6/30/2025**



Prepared by:

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Catholic Diocese of Dallas
Santa Clara Academy Dallas
Statement of Financial Position vs. Prior Year

	Jun 2025	Jun 2024	\$ Variance	% Variance
ASSETS				
Checking/Savings				
1000 - CASH & CASH EQUIVALENTS				
1001 - Checking Accounts	118,026	62,926	55,100	88%
1007 - Petty Cash	200	200	0	0%
Total 1000 - CASH & CASH EQUIVALENTS	118,226	63,126	55,100	87%
Total Checking/Savings	118,226	63,126	55,100	87%
Accounts Receivable				
1100 - RECEIVABLES				
1101 - Tuition and Fees Receivable	12,320	9,805	2,516	26%
Total 1100 - RECEIVABLES	12,320	9,805	2,516	26%
Total Accounts Receivable	12,320	9,805	2,516	26%
Other Current Assets				
1200 - OTHER ASSETS				
1201 - Prepaid Expenses	2,325	6,372	(4,047)	(64)%
1206 - Other	2,372	976	1,396	143%
1208 - Undeposited Funds	21,296	22,314	(1,018)	(5)%
Total 1200 - OTHER ASSETS	25,993	29,661	(3,668)	(12)%
Total Other Current Assets	25,993	29,661	(3,668)	(12)%
Fixed Assets				
1300 - PROPERTY & EQUIPMENT				
1306 - Furniture & Fixtures	86,719	86,719	0	0%
1308 - Equipment	514,943	512,188	2,755	1%
1325 - Accum Dep - Furniture & Fixture	(40,900)	(28,511)	(12,388)	43%
1328 - Accum Dep - Equipment	(220,920)	(94,559)	(126,361)	134%
Total 1300 - PROPERTY & EQUIPMENT	339,842	475,836	(135,994)	(29)%
Total Fixed Assets	339,842	475,836	(135,994)	(29)%
TOTAL ASSETS	496,381	578,428	(82,047)	(14)%
LIABILITIES & NET ASSETS				
Accounts Payable				
2000 - ACCOUNTS PAYABLE				
2005 - Vendors and Suppliers	13,273	12,706	568	4%
2010 - Payables to Diocesan Entities		1,217	(1,217)	(100)%
Total 2000 - ACCOUNTS PAYABLE	13,273	13,923	(650)	(5)%
Total Accounts Payable	13,273	13,923	(650)	(5)%
Credit Cards				
2030 - CREDIT CARD PAYABLE				
2031 - Credit Card Payable	3,504	726	2,779	383%
Total 2030 - CREDIT CARD PAYABLE	3,504	726	2,779	383%
Total Credit Cards	3,504	726	2,779	383%
Other Current Liabilities				
2100 - OTHER ACCRUED EXPENSES & LIAB				
2102 - Accrued Expenses	40,252	32,400	7,852	24%
Total 2100 - OTHER ACCRUED EXPENSES & LIAB	40,252	32,400	7,852	24%
2200 - PAYROLL LIABILITIES				
2206 - 403(B) Withholding	(199)		(199)	100%
2211 - Payroll Liabilities - Other	(4)		(4)	100%
Total 2200 - PAYROLL LIABILITIES	(202)		(202)	100%
Total Other Current Liabilities	40,049	32,400	7,650	24%

Catholic Diocese of Dallas
Santa Clara Academy Dallas
Statement of Financial Position vs. Prior Year

	Jun 2025	Jun 2024	\$ Variance	% Variance
Total Liabilities	56,827	47,048	9,779	21%
NET ASSETS				
3000 - NET ASSETS				
3010 - Begin Net Assets Without Donor Restrictions	487,720	280,299	207,421	74%
3020 - Begin Net Asset With Donor Restrictions	43,661	13,778	29,883	217%
Total 3000 - NET ASSETS	531,380	294,076	237,304	81%
Net Income	(91,826)	237,304	(329,130)	(139)%
Total Net Assets	439,554	531,380	(91,826)	(17)%
TOTAL LIABILITIES & NET ASSETS	496,381	578,428	(82,047)	(14)%

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

	Jul 01, 2024- Jun 30, 2025	Jul 01, 2023- Jun 30, 2024	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue				
4010 - TUITION				
4011 - TUITION				
4012 - Tuition K-8	613,711	413,425	200,286	48%
4013 - Tuition Pre-K	0	96,220	(96,220)	(100)%
4016 - Other Tuition	112,870	66,460	46,410	70%
Total 4011 - TUITION	726,581	576,105	150,476	26%
Total 4010 - TUITION	726,581	576,105	150,476	26%
4020 - FEES				
4021 - Fees				
4022 - Registration Fees	25,100	24,050	1,050	4%
4024 - Extended Day Fees	8,904	6,366	2,539	40%
4025 - Athletic Fees	0	380	(380)	(100)%
4027 - Late Charges	1,025	1,076	(51)	(5)%
4028 - Other	18,485	8,114	10,371	128%
Total 4021 - Fees	53,514	39,986	13,528	34%
Total 4020 - FEES	53,514	39,986	13,528	34%
4030 - PARISH SUBSIDY				
4031 - Parish Subsidy				
4033 - School Expenses Paid By Parish	126,187	104,169	22,019	21%
Total 4031 - Parish Subsidy	126,187	104,169	22,019	21%
Total 4030 - PARISH SUBSIDY	126,187	104,169	22,019	21%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - Fundraisers				
4112 - Carnivals/Bazaars/Auctions	5,614	9,905	(4,291)	(43)%
4113 - Raffles	6,846	0	6,846	100%
4116 - Other Fund Raisers	47,576	25,771	21,805	85%
Total 4110 - Fundraisers	60,036	35,676	24,360	68%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	60,036	35,676	24,360	68%
4200 - OTHER REVENUES				
4240 - CAFETERIA				
4241 - Cafeteria Revenue	36,855	40,275	(3,420)	(8)%
Total 4240 - CAFETERIA	36,855	40,275	(3,420)	(8)%
4280 - FIELD TRIP REVENUES				
4281 - Field Trip Revenues	2,560	4,639	(2,079)	(45)%
Total 4280 - FIELD TRIP REVENUES	2,560	4,639	(2,079)	(45)%
4290 - MISCELLANEOUS REVENUES				
4291 - Miscellaneous Revenues	4,175	3,588	587	16%
Total 4290 - MISCELLANEOUS REVENUES	4,175	3,588	587	16%
Total 4200 - OTHER REVENUES	43,590	48,502	(4,912)	(10)%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES/SCHS				
4411 - Gifts from Other Parishes/Schls	752	0	752	100%
4412 - Gifts from Diocese	292,065	283,393	8,673	3%
Total 4410 - GIFTS FROM OTHER PARISHES/SCHS	292,817	283,393	9,424	3%
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	101,486	74,152	27,334	37%
Total 4420 - GIFTS AND BEQUESTS	101,486	74,152	27,334	37%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	394,302	357,544	36,758	10%
4500 - ASSETS RELEASED FROM RESTRICTION				
4510 - Assets Released From Restriction				
4511 - Assets Release from Restriction	105,229	753,445	(648,216)	(86)%
Total 4510 - Assets Released From Restriction	105,229	753,445	(648,216)	(86)%
Total 4500 - ASSETS RELEASED FROM RESTRICTION	105,229	753,445	(648,216)	(86)%
Total Revenue	1,509,439	1,915,426	(405,987)	(21)%

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

	Jul 01, 2024- Jun 30, 2025	Jul 01, 2023- Jun 30, 2024	\$ Variance	% Variance
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - Salaries and Wages				
5013 - Lay	802,345	783,965	18,379	2%
5014 - Substitutes	14,319	10,198	4,121	40%
5015 - Aides	24,483	64,022	(39,539)	(62)%
Total 5010 - Salaries and Wages	841,147	858,186	(17,039)	(2)%
5020 - PAYROLL TAXES				
5021 - FICA	51,478	52,591	(1,112)	(2)%
5022 - Medicare	12,037	12,311	(274)	(2)%
5025 - Payroll Expenses-Other	2,344	2,379	(36)	(1)%
Total 5020 - PAYROLL TAXES	65,859	67,281	(1,422)	(2)%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	208,734	195,159	13,575	7%
5033 - 403(B) Lay Retirement Plan	22,638	27,358	(4,721)	(17)%
Total 5030 - EMPLOYEE BENEFITS	231,372	222,518	8,855	4%
Total 5000 - COMPENSATION AND BENEFITS	1,138,378	1,147,984	(9,607)	(1)%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5113 - Schools Assessment	3,133	2,481	653	26%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	3,133	2,481	653	26%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	3,133	2,481	653	26%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	45,032	25,608	19,424	76%
5212 - Legal	25	24	1	6%
5213 - Other	12,110	43,581	(31,471)	(72)%
5215 - Staff Continuing Ed & Developmt	17,266	20,015	(2,749)	(14)%
Total 5210 - PROFESSIONAL FEES	74,433	89,228	(14,794)	(17)%
Total 5200 - PROFESSIONAL FEES	74,433	89,228	(14,794)	(17)%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5263 - Insurance-Property, Casualty et	29,877	30,983	(1,106)	(4)%
5265 - Safe Environment Program	5,403	372	5,031	1,352%
Total 5261 - INSURANCE & RISK MANAGEMENT	35,280	31,355	3,925	13%
Total 5260 - INSURANCE AND RISK MANAGEMENT	35,280	31,355	3,925	13%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	19,261	58,435	(39,175)	(67)%
5312 - Classroom Supplies	3,902	26,415	(22,514)	(85)%
5313 - Food & Beverages	25,610	29,250	(3,640)	(12)%
5314 - Postage and Delivery	226	305	(79)	(26)%
5315 - Printing and Reproduction	237	0	237	100%
5316 - Liturgical Supplies	145	0	145	100%
5317 - Office Supplies	588	2,044	(1,455)	(71)%
5318 - Miscellaneous Supplies	16,635	21,268	(4,634)	(22)%
Total 5310 - SUPPLIES	66,604	137,719	(71,114)	(52)%
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furn & Equip	7,974	74,079	(66,105)	(89)%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	7,974	74,079	(66,105)	(89)%
5330 - REPAIRS & MAINTENANCE				
5332 - Building Repairs & Maint	4,049	1,510	2,539	168%
5333 - Equipment Repairs	0	15	(15)	(100)%
5334 - Maintenance Svcs	37,312	48,125	(10,812)	(22)%

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

	Jul 01, 2024- Jun 30, 2025	Jul 01, 2023- Jun 30, 2024	\$ Variance	% Variance
5335 - Janitorial Supplies	9,107	3,266	5,841	179%
Total 5330 - REPAIRS & MAINTENANCE	50,468	52,915	(2,447)	(5)%
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	6,152	5,187	966	19%
5342 - Facilities Leasing and Rentals	7,000	12,000	(5,000)	(42)%
Total 5340 - RENTAL EXPENSE	13,152	17,187	(4,034)	(23)%
5350 - OTHER SERVICES AND CHARGES				
5352 - Subscriptions	1,033	175	859	492%
5354 - Dues and Memberships	0	2,267	(2,267)	(100)%
5355 - Advertising & Promotion	108	0	108	100%
5356 - Travel & Lodging	0	1,766	(1,766)	(100)%
5359 - Field Trip Expense	7,053	4,876	2,176	45%
5361 - Gift Shop, Spirit Store Purchase	638	0	638	100%
5362 - Misc. Other Services & Charges	6,140	6,353	(213)	(3)%
Total 5350 - OTHER SERVICES AND CHARGES	14,972	15,437	(465)	(3)%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	153,171	297,336	(144,165)	(48)%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	22,433	22,592	(159)	(1)%
5420 - Gas	5,041	1,796	3,245	181%
5425 - Water and Sewer	20,229	13,243	6,986	53%
5430 - Telephone	4,397	4,764	(367)	(8)%
5435 - Internet	3,183	3,931	(749)	(19)%
5450 - Alarm Monitoring & Security	185	1,168	(984)	(84)%
Total 5410 - UTILITIES	55,468	47,495	7,973	17%
Total 5400 - UTILITIES	55,468	47,495	7,973	17%
5600 - INTEREST & FINANCING CHARGES				
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	492	307	184	60%
Total 5640 - CREDIT CARD FEES	492	307	184	60%
Total 5600 - INTEREST & FINANCING CHARGES	492	307	184	60%
5800 - DEPRECIATION & AMORTIZATION				
5810 - DEPRECIATION & AMORTIZATION				
5811 - Depreciation Expense	138,749	98,011	40,738	42%
Total 5810 - DEPRECIATION & AMORTIZATION	138,749	98,011	40,738	42%
Total 5800 - DEPRECIATION & AMORTIZATION	138,749	98,011	40,738	42%
Total Expense	1,599,103	1,714,196	(115,093)	(7)%
Total Change in Net Assets Without Donor Restrictions	(89,664)	201,229	(290,894)	(145)%
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
7000 - NET ASSETS WITH DONOR RESTRICTIONS				
7020 - OTHER CONTRIBUTIONS				
7021 - Contributions Received	94,018	120,525	(26,506)	(22)%
7023 - EANS Grant	9,049	668,994	(659,946)	(99)%
Total 7020 - OTHER CONTRIBUTIONS	103,067	789,519	(686,452)	(87)%
7070 - ASSETS RELEASED FROM RESTRICTION				
7071 - Funds Released from Restriction	(105,229)	(753,445)	648,216	(86)%
Total 7070 - ASSETS RELEASED FROM RESTRICTION	(105,229)	(753,445)	648,216	(86)%
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	(2,162)	36,074	(38,236)	(106)%
Total Restricted Revenue and Support	(2,162)	36,074	(38,236)	(106)%
Total Change in Net Assets With Donor Restrictions	(2,162)	36,074	(38,236)	(106)%

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

Jul 01, 2024- Jun 30, 2025	Jul 01, 2023- Jun 30, 2024	\$ Variance	% Variance
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Total Change in Net Assets	(91,826)	237,304	(329,130)	(139)%
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