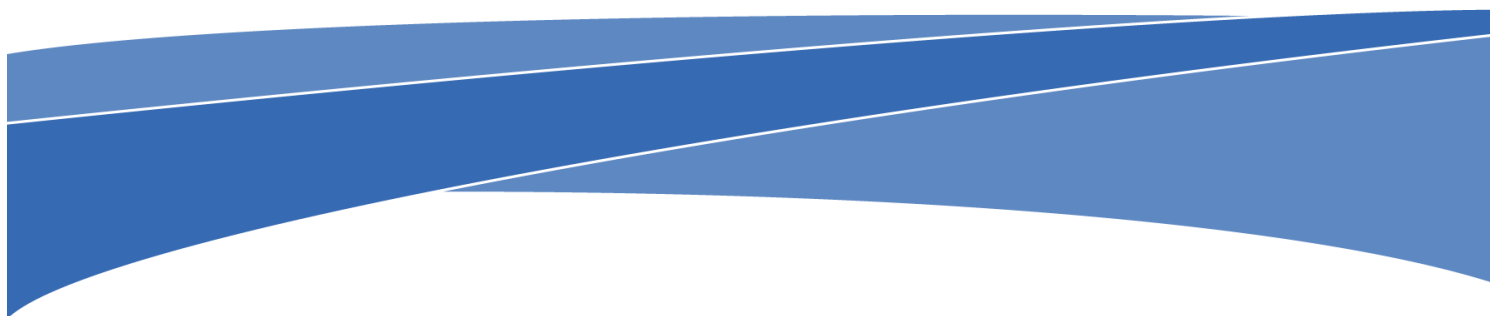


# Good Shepherd Catholic School Garland

## Financial Statements for Agreed Upon Procedures

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



**Prepared by:**

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August 04, 2025

**Catholic Diocese of Dallas**  
**Good Shepherd Catholic School Garland**  
**Statement of Financial Position vs. Prior Year**

	Jun 2025	Jun 2024	\$ Variance	% Variance
<b>ASSETS</b>				
Checking/Savings				
<b>1000 - CASH &amp; CASH EQUIVALENTS</b>				
1001 - Checking Accounts	28,313	59,956	(31,644)	(53)%
1002 - Money Market Account	59,530	165,436	(105,906)	(64)%
1007 - Petty Cash	200	200	200	100%
<b>Total 1000 - CASH &amp; CASH EQUIVALENTS</b>	<b>88,043</b>	<b>225,393</b>	<b>(137,350)</b>	<b>(61)%</b>
<b>Total Checking/Savings</b>	<b>88,043</b>	<b>225,393</b>	<b>(137,350)</b>	<b>(61)%</b>
Accounts Receivable				
<b>1100 - RECEIVABLES</b>				
1101 - Tuition and Fees Receivable	83,386	37,826	45,560	120%
<b>Total 1100 - RECEIVABLES</b>	<b>83,386</b>	<b>37,826</b>	<b>45,560</b>	<b>120%</b>
<b>Total Accounts Receivable</b>	<b>83,386</b>	<b>37,826</b>	<b>45,560</b>	<b>120%</b>
Other Current Assets				
<b>1200 - OTHER ASSETS</b>				
1206 - Other	(18,092)	(239)	(17,853)	7,455%
1208 - Undeposited Funds	42,827	1,295	41,532	3,206%
<b>Total 1200 - OTHER ASSETS</b>	<b>24,735</b>	<b>1,056</b>	<b>23,679</b>	<b>2,242%</b>
<b>Total Other Current Assets</b>	<b>24,735</b>	<b>1,056</b>	<b>23,679</b>	<b>2,242%</b>
Fixed Assets				
<b>1300 - PROPERTY &amp; EQUIPMENT</b>				
1305 - Building Improvements	102,794	102,794	102,794	100%
1324 - Accum Dep - Building Improvemnt	(4,264)	(4,264)	(4,264)	100%
<b>Total 1300 - PROPERTY &amp; EQUIPMENT</b>	<b>98,530</b>	<b>98,530</b>	<b>98,530</b>	<b>100%</b>
<b>Total Fixed Assets</b>	<b>98,530</b>	<b>98,530</b>	<b>98,530</b>	<b>100%</b>
<b>TOTAL ASSETS</b>	<b>294,694</b>	<b>264,275</b>	<b>30,419</b>	<b>12%</b>
<b>LIABILITIES &amp; NET ASSETS</b>				
Accounts Payable				
<b>2000 - ACCOUNTS PAYABLE</b>				
2005 - Vendors and Suppliers	1,542	400	1,142	285%
2010 - Payables to Diocesan Entities	2,729	1,660	1,069	64%
2015 - Other Accounts Payable		42	(42)	(100)%
<b>Total 2000 - ACCOUNTS PAYABLE</b>	<b>4,271</b>	<b>2,103</b>	<b>2,169</b>	<b>103%</b>
<b>Total Accounts Payable</b>	<b>4,271</b>	<b>2,103</b>	<b>2,169</b>	<b>103%</b>
Other Current Liabilities				
<b>2100 - OTHER ACCRUED EXPENSES &amp; LIAB</b>				
2102 - Accrued Expenses	45,130	18,165	26,965	148%
<b>Total 2100 - OTHER ACCRUED EXPENSES &amp; LIAB</b>	<b>45,130</b>	<b>18,165</b>	<b>26,965</b>	<b>148%</b>
<b>2200 - PAYROLL LIABILITIES</b>				
2206 - 403(B) Withholding	882	882	0	0%
<b>Total 2200 - PAYROLL LIABILITIES</b>	<b>882</b>	<b>882</b>	<b>0</b>	<b>0%</b>
<b>2400 - DEFERRED REVENUE</b>				
2401 - Deferred Fees	2,140	1,997	143	7%
<b>Total 2400 - DEFERRED REVENUE</b>	<b>2,140</b>	<b>1,997</b>	<b>143</b>	<b>7%</b>
<b>Total Other Current Liabilities</b>	<b>48,152</b>	<b>21,044</b>	<b>27,108</b>	<b>129%</b>
<b>Total Liabilities</b>	<b>52,423</b>	<b>23,147</b>	<b>29,276</b>	<b>126%</b>
<b>NET ASSETS</b>				
<b>3000 - NET ASSETS</b>				
3010 - Begin Net Assets Without Donor Restrictions	159,360	230,310	(70,951)	(31)%

**Catholic Diocese of Dallas**  
**Good Shepherd Catholic School Garland**  
**Statement of Financial Position vs. Prior Year**

	Jun 2025	Jun 2024	\$ Variance	% Variance
3020 - Begin Net Asset With Donor Restrictions	81,769	13,477	68,292	507%
<b>Total 3000 - NET ASSETS</b>	<b>241,128</b>	<b>243,788</b>	<b>(2,659)</b>	<b>(1)%</b>
Net Income	1,143	(2,659)	3,802	(143)%
<b>Total Net Assets</b>	<b>242,271</b>	<b>241,128</b>	<b>1,143</b>	<b>0%</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>294,694</b>	<b>264,275</b>	<b>30,419</b>	<b>12%</b>

**Catholic Diocese of Dallas**  
**Good Shepherd Catholic School Garland**  
**Statement of Activities - Fiscal Period vs. Last Fiscal Period**

	Jul 01, 2024- Jun 30, 2025	Jul 01, 2023- Jun 30, 2024	\$ Variance	% Variance
<b>Change in Assets Without Donor Restrictions</b>				
<b>Revenue</b>				
<b>4010 - TUITION</b>				
<b>4011 - TUITION</b>				
4012 - Tuition K-8	746,345	842,924	(96,579)	(11)%
4013 - Tuition Pre-K	1,148	0	1,148	100%
4014 - Tuition Refunds	0	(916)	916	(100)%
4016 - Other Tuition	202,070	224,418	(22,348)	(10)%
<b>Total 4011 - TUITION</b>	<b>949,563</b>	<b>1,066,425</b>	<b>(116,863)</b>	<b>(11)%</b>
<b>Total 4010 - TUITION</b>	<b>949,563</b>	<b>1,066,425</b>	<b>(116,863)</b>	<b>(11)%</b>
<b>4020 - FEES</b>				
<b>4021 - Fees</b>				
4022 - Registration Fees	45,075	39,460	5,615	14%
4023 - Technology Fees	2,380	1,600	780	49%
4024 - Extended Day Fees	4,172	6,056	(1,884)	(31)%
4025 - Athletic Fees	5,880	7,199	(1,319)	(18)%
4026 - Concessions	0	93	(93)	(100)%
4027 - Late Charges	1,920	1,710	210	12%
4028 - Other	14,048	12,002	2,046	17%
<b>Total 4021 - Fees</b>	<b>73,475</b>	<b>68,120</b>	<b>5,355</b>	<b>8%</b>
<b>Total 4020 - FEES</b>	<b>73,475</b>	<b>68,120</b>	<b>5,355</b>	<b>8%</b>
<b>4030 - PARISH SUBSIDY</b>				
<b>4031 - Parish Subsidy</b>				
4032 - Cash Subsidy from Parish	1,295	9,118	(7,823)	(86)%
4033 - School Expenses Paid By Parish	291,633	570,618	(278,985)	(49)%
<b>Total 4031 - Parish Subsidy</b>	<b>292,928</b>	<b>579,736</b>	<b>(286,808)</b>	<b>(49)%</b>
<b>Total 4030 - PARISH SUBSIDY</b>	<b>292,928</b>	<b>579,736</b>	<b>(286,808)</b>	<b>(49)%</b>
<b>4100 - FUNDRAISERS &amp; INVESTMENT INCOME</b>				
<b>4110 - Fundraisers</b>				
4112 - Carnivals/Bazaars/Auctions	28,737	47,577	(18,840)	(40)%
4113 - Raffles	25,475	33,015	(7,540)	(23)%
4116 - Other Fund Raisers	19,214	20,254	(1,040)	(5)%
<b>Total 4110 - Fundraisers</b>	<b>73,426</b>	<b>100,846</b>	<b>(27,420)</b>	<b>(27)%</b>
<b>4120 - Investment Income</b>				
4123 - Interest and Dividends	1,794	6,409	(4,615)	(72)%
<b>Total 4120 - Investment Income</b>	<b>1,794</b>	<b>6,409</b>	<b>(4,615)</b>	<b>(72)%</b>
<b>Total 4100 - FUNDRAISERS &amp; INVESTMENT INCOME</b>	<b>75,220</b>	<b>107,255</b>	<b>(32,035)</b>	<b>(30)%</b>
<b>4200 - OTHER REVENUES</b>				
<b>4240 - CAFETERIA</b>				
4241 - Cafeteria Revenue	102,508	126,681	(24,173)	(19)%
<b>Total 4240 - CAFETERIA</b>	<b>102,508</b>	<b>126,681</b>	<b>(24,173)</b>	<b>(19)%</b>
<b>4280 - FIELD TRIP REVENUES</b>				
4281 - Field Trip Revenues	4,949	6,911	(1,962)	(28)%
<b>Total 4280 - FIELD TRIP REVENUES</b>	<b>4,949</b>	<b>6,911</b>	<b>(1,962)</b>	<b>(28)%</b>
<b>4290 - MISCELLANEOUS REVENUES</b>				
4291 - Miscellaneous Revenues	1,959	22,460	(20,501)	(91)%
<b>Total 4290 - MISCELLANEOUS REVENUES</b>	<b>1,959</b>	<b>22,460</b>	<b>(20,501)</b>	<b>(91)%</b>
<b>Total 4200 - OTHER REVENUES</b>	<b>109,417</b>	<b>156,052</b>	<b>(46,635)</b>	<b>(30)%</b>
<b>4400 - GIFTS, BEQUESTS &amp; PROPERTY SALE</b>				
<b>4410 - GIFTS FROM OTHER PARISHES/SCHS</b>				
4411 - Gifts from Other Parishes/Schls	4,810	3,413	1,397	41%
4412 - Gifts from Diocese	160,300	163,998	(3,698)	(2)%
<b>Total 4410 - GIFTS FROM OTHER PARISHES/SCHS</b>	<b>165,110</b>	<b>167,411</b>	<b>(2,302)</b>	<b>(1)%</b>
<b>4420 - GIFTS AND BEQUESTS</b>				
4421 - Gifts & Bequests	98,030	118,251	(20,221)	(17)%
<b>Total 4420 - GIFTS AND BEQUESTS</b>	<b>98,030</b>	<b>118,251</b>	<b>(20,221)</b>	<b>(17)%</b>

**Catholic Diocese of Dallas**  
**Good Shepherd Catholic School Garland**  
**Statement of Activities - Fiscal Period vs. Last Fiscal Period**

	Jul 01, 2024- Jun 30, 2025	Jul 01, 2023- Jun 30, 2024	\$ Variance	% Variance
<b>Total 4400 - GIFTS, BEQUESTS &amp; PROPERTY SALE</b>	<b>263,140</b>	<b>285,663</b>	<b>(22,523)</b>	<b>(8)%</b>
<b>4500 - ASSETS RELEASED FROM RESTRICTION</b>				
<b>4510 - Assets Released From Restriction</b>				
4511 - Assets Release from Restriction	171,546	23,007	148,539	646%
<b>Total 4510 - Assets Released From Restriction</b>	<b>171,546</b>	<b>23,007</b>	<b>148,539</b>	<b>646%</b>
<b>Total 4500 - ASSETS RELEASED FROM RESTRICTION</b>	<b>171,546</b>	<b>23,007</b>	<b>148,539</b>	<b>646%</b>
<b>Total Revenue</b>	<b>1,935,288</b>	<b>2,286,257</b>	<b>(350,970)</b>	<b>(15)%</b>
<b>Expense</b>				
<b>5000 - COMPENSATION AND BENEFITS</b>				
<b>5010 - Salaries and Wages</b>				
5013 - Lay	927,121	962,667	(35,546)	(4)%
5014 - Substitutes	29,051	27,861	1,191	4%
<b>Total 5010 - Salaries and Wages</b>	<b>956,172</b>	<b>990,527</b>	<b>(34,355)</b>	<b>(3)%</b>
<b>5020 - PAYROLL TAXES</b>				
5021 - FICA	56,898	59,452	(2,553)	(4)%
5022 - Medicare	13,307	13,904	(597)	(4)%
<b>Total 5020 - PAYROLL TAXES</b>	<b>70,205</b>	<b>73,356</b>	<b>(3,151)</b>	<b>(4)%</b>
<b>5030 - EMPLOYEE BENEFITS</b>				
5031 - Group Insurance Premiums	222,301	212,268	10,034	5%
5033 - 403(B) Lay Retirement Plan	31,215	31,606	(391)	(1)%
<b>Total 5030 - EMPLOYEE BENEFITS</b>	<b>253,516</b>	<b>243,874</b>	<b>9,643</b>	<b>4%</b>
<b>5040 - CONTRACT LABOR</b>				
5041 - Contract Labor	43,547	0	43,547	100%
<b>Total 5040 - CONTRACT LABOR</b>	<b>43,547</b>	<b>0</b>	<b>43,547</b>	<b>100%</b>
<b>Total 5000 - COMPENSATION AND BENEFITS</b>	<b>1,323,441</b>	<b>1,307,756</b>	<b>15,684</b>	<b>1%</b>
<b>5100 - CONTRIBUTIONS AND ASSESSMENTS</b>				
<b>5110 - CONTRIBUTIONS AND ASSESSMENTS</b>				
5113 - Schools Assessment	4,135	4,732	(598)	(13)%
<b>Total 5110 - CONTRIBUTIONS AND ASSESSMENTS</b>	<b>4,135</b>	<b>4,732</b>	<b>(598)</b>	<b>(13)%</b>
<b>Total 5100 - CONTRIBUTIONS AND ASSESSMENTS</b>	<b>4,135</b>	<b>4,732</b>	<b>(598)</b>	<b>(13)%</b>
<b>5200 - PROFESSIONAL FEES</b>				
<b>5210 - PROFESSIONAL FEES</b>				
5211 - Audit and Accounting	32,918	22,942	9,976	43%
5212 - Legal	71	24	47	198%
5213 - Other	19,226	21,855	(2,629)	(12)%
5215 - Staff Continuing Ed & Developmt	1,176	718	458	64%
<b>Total 5210 - PROFESSIONAL FEES</b>	<b>53,391</b>	<b>45,540</b>	<b>7,852</b>	<b>17%</b>
<b>Total 5200 - PROFESSIONAL FEES</b>	<b>53,391</b>	<b>45,540</b>	<b>7,852</b>	<b>17%</b>
<b>5260 - INSURANCE AND RISK MANAGEMENT</b>				
<b>5261 - INSURANCE &amp; RISK MANAGEMENT</b>				
5263 - Insurance-Property, Casualty et	40,495	42,357	(1,861)	(4)%
5265 - Safe Environment Program	137	568	(431)	(76)%
<b>Total 5261 - INSURANCE &amp; RISK MANAGEMENT</b>	<b>40,632</b>	<b>42,925</b>	<b>(2,292)</b>	<b>(5)%</b>
<b>Total 5260 - INSURANCE AND RISK MANAGEMENT</b>	<b>40,632</b>	<b>42,925</b>	<b>(2,292)</b>	<b>(5)%</b>
<b>5300 - SUPL, REP &amp; MAINT, EQUIP, OTHER</b>				
<b>5310 - SUPPLIES</b>				
5311 - Textbooks	45,792	29,491	16,301	55%
5312 - Classroom Supplies	11,823	8,520	3,303	39%
5313 - Food & Beverages	68,529	79,594	(11,065)	(14)%
5314 - Postage and Delivery	161	68	93	137%
5315 - Printing and Reproduction	5,629	6,373	(744)	(12)%
5317 - Office Supplies	1,745	1,045	700	67%
5318 - Miscellaneous Supplies	1,551	1,197	353	30%
<b>Total 5310 - SUPPLIES</b>	<b>135,230</b>	<b>126,288</b>	<b>8,942</b>	<b>7%</b>

**Catholic Diocese of Dallas**  
**Good Shepherd Catholic School Garland**  
**Statement of Activities - Fiscal Period vs. Last Fiscal Period**

	Jul 01, 2024- Jun 30, 2025	Jul 01, 2023- Jun 30, 2024	\$ Variance	% Variance
<b>5320 - PURCHASED FURNITURE &amp; EQUIPMENT</b>				
5321 - Minor Purchased Furn & Equip	947	10,767	(9,820)	(91)%
5322 - Major Purchased Furn & Equip	0	18,404	(18,404)	(100)%
<b>Total 5320 - PURCHASED FURNITURE &amp; EQUIPMENT</b>	<b>947</b>	<b>29,171</b>	<b>(28,224)</b>	<b>(97)%</b>
<b>5330 - REPAIRS &amp; MAINTENANCE</b>				
5331 - Vehicles	6,582	8,269	(1,687)	(20)%
5332 - Building Repairs & Maint	56,131	297,755	(241,624)	(81)%
5333 - Equipment Repairs	30,214	60,807	(30,594)	(50)%
5334 - Maintenance Svcs	157,577	197,673	(40,096)	(20)%
5335 - Janitorial Supplies	13,417	8,659	4,758	55%
<b>Total 5330 - REPAIRS &amp; MAINTENANCE</b>	<b>263,921</b>	<b>573,163</b>	<b>(309,242)</b>	<b>(54)%</b>
<b>5340 - RENTAL EXPENSE</b>				
5341 - Leased Equipment	2,435	2,510	(75)	(3)%
5342 - Facilities Leasing and Rentals	1,138	1,715	(578)	(34)%
<b>Total 5340 - RENTAL EXPENSE</b>	<b>3,573</b>	<b>4,225</b>	<b>(653)</b>	<b>(15)%</b>
<b>5350 - OTHER SERVICES AND CHARGES</b>				
5352 - Subscriptions	104	85	19	23%
5354 - Dues and Memberships	2,263	2,116	147	7%
5355 - Advertising & Promotion	1,206	760	446	59%
5358 - Property Taxes	209	0	209	100%
5359 - Field Trip Expense	12,350	13,191	(841)	(6)%
5361 - Gift Shop, Spirit Store Purchase	0	798	(798)	(100)%
5362 - Misc. Other Services & Charges	31,651	23,299	8,352	36%
<b>Total 5350 - OTHER SERVICES AND CHARGES</b>	<b>47,782</b>	<b>40,248</b>	<b>7,534</b>	<b>19%</b>
<b>Total 5300 - SUPL, REP &amp; MAINT, EQUIP, OTHER</b>	<b>451,453</b>	<b>773,095</b>	<b>(321,643)</b>	<b>(42)%</b>
<b>5400 - UTILITIES</b>				
<b>5410 - UTILITIES</b>				
5415 - Electric	46,371	50,271	(3,900)	(8)%
5420 - Gas	6,181	8,862	(2,681)	(30)%
5425 - Water and Sewer	25,446	21,477	3,969	18%
5430 - Telephone	4,839	2,304	2,535	110%
5435 - Internet	841	2,211	(1,371)	(62)%
5450 - Alarm Monitoring & Security	759	1,785	(1,026)	(57)%
<b>Total 5410 - UTILITIES</b>	<b>84,437</b>	<b>86,911</b>	<b>(2,474)</b>	<b>(3)%</b>
<b>Total 5400 - UTILITIES</b>	<b>84,437</b>	<b>86,911</b>	<b>(2,474)</b>	<b>(3)%</b>
<b>5600 - INTEREST &amp; FINANCING CHARGES</b>				
<b>5610 - INTEREST EXPENSE</b>				
5611 - Interest Expense	13	66	(53)	(80)%
<b>Total 5610 - INTEREST EXPENSE</b>	<b>13</b>	<b>66</b>	<b>(53)</b>	<b>(80)%</b>
<b>5620 - FINANCING COSTS</b>				
5621 - Financing Costs	0	35	(35)	(100)%
<b>Total 5620 - FINANCING COSTS</b>	<b>0</b>	<b>35</b>	<b>(35)</b>	<b>(100)%</b>
<b>5630 - BANK CHARGES</b>				
5631 - Bank Account Fees	364	0	364	100%
<b>Total 5630 - BANK CHARGES</b>	<b>364</b>	<b>0</b>	<b>364</b>	<b>100%</b>
<b>5640 - CREDIT CARD FEES</b>				
5641 - Credit Card Fees	1,408	1,162	246	21%
<b>Total 5640 - CREDIT CARD FEES</b>	<b>1,408</b>	<b>1,162</b>	<b>246</b>	<b>21%</b>
<b>Total 5600 - INTEREST &amp; FINANCING CHARGES</b>	<b>1,785</b>	<b>1,263</b>	<b>522</b>	<b>41%</b>
<b>5700 - BAD DEBT EXPENSE</b>				
<b>5710 - BAD DEBT EXPENSE</b>				
5711 - Bad Debt Expense	1,069	0	1,069	100%
<b>Total 5710 - BAD DEBT EXPENSE</b>	<b>1,069</b>	<b>0</b>	<b>1,069</b>	<b>100%</b>
<b>Total 5700 - BAD DEBT EXPENSE</b>	<b>1,069</b>	<b>0</b>	<b>1,069</b>	<b>100%</b>
<b>5800 - DEPRECIATION &amp; AMORTIZATION</b>				
<b>5810 - DEPRECIATION &amp; AMORTIZATION</b>				

**Catholic Diocese of Dallas**  
**Good Shepherd Catholic School Garland**  
**Statement of Activities - Fiscal Period vs. Last Fiscal Period**

	Jul 01, 2024- Jun 30, 2025	Jul 01, 2023- Jun 30, 2024	\$ Variance	% Variance
5811 - Depreciation Expense	4,264	0	4,264	100%
<b>Total 5810 - DEPRECIATION &amp; AMORTIZATION</b>	<b>4,264</b>	<b>0</b>	<b>4,264</b>	<b>100%</b>
<b>Total 5800 - DEPRECIATION &amp; AMORTIZATION</b>	<b>4,264</b>	<b>0</b>	<b>4,264</b>	<b>100%</b>
<b>Total Expense</b>	<b>1,964,607</b>	<b>2,262,222</b>	<b>(297,615)</b>	<b>(13)%</b>
<b>Total Change in Net Assets Without Donor Restrictions</b>	<b>(29,319)</b>	<b>24,036</b>	<b>(53,354)</b>	<b>(222)%</b>
<b>Change in Net Assets With Donor Restrictions</b>				
<b>Restricted Revenue and Support</b>				
Unmapped	84,840	0	84,840	100%
<b>7000 - NET ASSETS WITH DONOR RESTRICTIONS</b>				
<b>7020 - OTHER CONTRIBUTIONS</b>				
7021 - Contributions Received	117,167	1,000	116,167	11,617%
<b>Total 7020 - OTHER CONTRIBUTIONS</b>	<b>117,167</b>	<b>1,000</b>	<b>116,167</b>	<b>11,617%</b>
<b>7070 - ASSETS RELEASED FROM RESTRICTION</b>				
7071 - Funds Released from Restriction	(171,546)	(27,695)	(143,851)	519%
<b>Total 7070 - ASSETS RELEASED FROM RESTRICTION</b>	<b>(171,546)</b>	<b>(27,695)</b>	<b>(143,851)</b>	<b>519%</b>
<b>Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS</b>	<b>(54,379)</b>	<b>(26,695)</b>	<b>(27,684)</b>	<b>104%</b>
<b>Total Restricted Revenue and Support</b>	<b>30,462</b>	<b>(26,695)</b>	<b>57,156</b>	<b>(214)%</b>
<b>Total Change in Net Assets With Donor Restrictions</b>	<b>30,462</b>	<b>(26,695)</b>	<b>57,156</b>	<b>(214)%</b>
<b>Total Change in Net Assets</b>	<b>1,143</b>	<b>(2,659)</b>	<b>3,802</b>	<b>(143)%</b>

**Diocese of Dallas - Schools**  
**Good Shepherd Catholic School Garland**  
**Statement of Activities - Actual vs. Budget**  
**Fiscal Period through: June 30, 2025**

	Actual	Budget	\$ Variance	% Variance
<b>Change in Assets Without Donor Restrictions</b>				
<b>Revenue and Support</b>				
<b>4010 - TUITION</b>				
<b>4011 - TUITION</b>				
4012 - Tuition K-8	746,345	969,200	(222,855)	(23%)
4013 - Tuition Pre-K	1,148	0	1,148	0%
4016 - Other Tuition	202,070	181,000	21,070	12%
<b>Total 4011 - TUITION</b>	<b>949,563</b>	<b>1,150,200</b>	<b>(200,637)</b>	<b>(17%)</b>
<b>Total 4010 - TUITION</b>	<b>949,563</b>	<b>1,150,200</b>	<b>(200,637)</b>	<b>(17%)</b>
<b>4020 - FEES</b>				
<b>4021 - Fees</b>				
4022 - Registration Fees	45,075	55,000	(9,925)	(18%)
4023 - Technology Fees	2,380	3,840	(1,460)	(38%)
4024 - Extended Day Fees	4,172	8,200	(4,028)	(49%)
4025 - Athletic Fees	5,880	8,000	(2,120)	(27%)
4027 - Late Charges	1,920	500	1,420	284%
4028 - Other	14,048	15,700	(1,652)	(11%)
<b>Total 4021 - Fees</b>	<b>73,475</b>	<b>91,240</b>	<b>(17,765)</b>	<b>(19%)</b>
<b>Total 4020 - FEES</b>	<b>73,475</b>	<b>91,240</b>	<b>(17,765)</b>	<b>(19%)</b>
<b>4030 - PARISH SUBSIDY</b>				
<b>4031 - Parish Subsidy</b>				
4032 - Cash Subsidy from Parish	1,295	0	1,295	0%
4033 - School Expenses Paid By Parish	291,633	250,000	41,633	17%
<b>Total 4031 - Parish Subsidy</b>	<b>292,928</b>	<b>250,000</b>	<b>42,928</b>	<b>17%</b>
<b>Total 4030 - PARISH SUBSIDY</b>	<b>292,928</b>	<b>250,000</b>	<b>42,928</b>	<b>17%</b>
<b>4100 - FUNDRAISERS &amp; INVESTMENT INCOME</b>				
<b>4110 - Fundraisers</b>				
4112 - Carnivals/Bazaars/Auctions	28,737	61,000	(32,263)	(53%)
4113 - Raffles	25,475	34,000	(8,525)	(25%)
4116 - Other Fund Raisers	19,214	28,625	(9,411)	(33%)
<b>Total 4110 - Fundraisers</b>	<b>73,426</b>	<b>123,625</b>	<b>(50,199)</b>	<b>(41%)</b>
<b>4120 - Investment Income</b>				
4123 - Interest and Dividends	1,794	0	1,794	0%
<b>Total 4120 - Investment Income</b>	<b>1,794</b>	<b>0</b>	<b>1,794</b>	<b>0%</b>
<b>Total 4100 - FUNDRAISERS &amp; INVESTMENT INCOME</b>	<b>75,220</b>	<b>123,625</b>	<b>(48,405)</b>	<b>(39%)</b>
<b>4200 - OTHER REVENUES</b>				
<b>4240 - CAFETERIA</b>				
4241 - Cafeteria Revenue	102,508	105,000	(2,492)	(2%)
<b>Total 4240 - CAFETERIA</b>	<b>102,508</b>	<b>105,000</b>	<b>(2,492)</b>	<b>(2%)</b>
<b>4280 - FIELD TRIP REVENUES</b>				
4281 - Field Trip Revenues	4,949	12,000	(7,051)	(59%)
<b>Total 4280 - FIELD TRIP REVENUES</b>	<b>4,949</b>	<b>12,000</b>	<b>(7,051)</b>	<b>(59%)</b>
<b>4290 - MISCELLANEOUS REVENUES</b>				
4291 - Miscellaneous Revenues	1,959	31,000	(29,041)	(94%)
<b>Total 4290 - MISCELLANEOUS REVENUES</b>	<b>1,959</b>	<b>31,000</b>	<b>(29,041)</b>	<b>(94%)</b>
<b>Total 4200 - OTHER REVENUES</b>	<b>109,417</b>	<b>148,000</b>	<b>(38,583)</b>	<b>(26%)</b>
<b>4400 - GIFTS, BEQUESTS &amp; PROPERTY SALE</b>				
<b>4410 - GIFTS FROM OTHER PARISHES/SCHS</b>				
4411 - Gifts from Other Parishes/Schls	4,810	5,000	(190)	(4%)
4412 - Gifts from Diocese	160,300	0	160,300	0%
<b>Total 4410 - GIFTS FROM OTHER PARISHES/SCHS</b>	<b>165,110</b>	<b>5,000</b>	<b>160,110</b>	<b>3,202%</b>
<b>4420 - GIFTS AND BEQUESTS</b>				
4421 - Gifts & Bequests	98,030	41,000	57,030	139%
<b>Total 4420 - GIFTS AND BEQUESTS</b>	<b>98,030</b>	<b>41,000</b>	<b>57,030</b>	<b>139%</b>



**Diocese of Dallas - Schools**  
**Good Shepherd Catholic School Garland**  
**Statement of Activities - Actual vs. Budget**  
**Fiscal Period through: June 30, 2025**

	Actual	Budget	\$ Variance	% Variance
<b>Total 4400 - GIFTS, BEQUESTS &amp; PROPERTY SALE</b>	<b>263,140</b>	<b>46,000</b>	<b>217,140</b>	<b>472%</b>
<b>4500 - ASSETS RELEASED FROM RESTRICTION</b>				
<b>4510 - Assets Released From Restriction</b>				
4511 - Assets Release from Restriction	171,546	0	171,546	0%
<b>Total 4510 - Assets Released From Restriction</b>	<b>171,546</b>	<b>0</b>	<b>171,546</b>	<b>0%</b>
<b>Total 4500 - ASSETS RELEASED FROM RESTRICTION</b>	<b>171,546</b>	<b>0</b>	<b>171,546</b>	<b>0%</b>
<b>Total Revenue and Support</b>	<b>1,935,288</b>	<b>1,809,065</b>	<b>126,223</b>	<b>7%</b>
<b>Expense</b>				
<b>5000 - COMPENSATION AND BENEFITS</b>				
<b>5010 - Salaries and Wages</b>				
5013 - Lay	927,121	1,025,971	(98,850)	(10%)
5014 - Substitutes	29,051	24,000	5,051	21%
5016 - Stipends	0	17,000	(17,000)	(100%)
<b>Total 5010 - Salaries and Wages</b>	<b>956,172</b>	<b>1,066,971</b>	<b>(110,799)</b>	<b>(10%)</b>
<b>5020 - PAYROLL TAXES</b>				
5021 - FICA	56,898	66,152	(9,254)	(14%)
5022 - Medicare	13,307	15,448	(2,141)	(14%)
<b>Total 5020 - PAYROLL TAXES</b>	<b>70,205</b>	<b>81,600</b>	<b>(11,395)</b>	<b>(14%)</b>
<b>5030 - EMPLOYEE BENEFITS</b>				
5031 - Group Insurance Premiums	222,301	228,000	(5,699)	(2%)
5033 - 403(B) Lay Retirement Plan	31,215	37,264	(6,049)	(16%)
<b>Total 5030 - EMPLOYEE BENEFITS</b>	<b>253,516</b>	<b>265,264</b>	<b>(11,748)</b>	<b>(4%)</b>
<b>5040 - CONTRACT LABOR</b>				
5041 - Contract Labor	43,547	15,000	28,547	190%
<b>Total 5040 - CONTRACT LABOR</b>	<b>43,547</b>	<b>15,000</b>	<b>28,547</b>	<b>190%</b>
<b>Total 5000 - COMPENSATION AND BENEFITS</b>	<b>1,323,441</b>	<b>1,428,835</b>	<b>(105,394)</b>	<b>(7%)</b>
<b>5100 - CONTRIBUTIONS AND ASSESSMENTS</b>				
<b>5110 - CONTRIBUTIONS AND ASSESSMENTS</b>				
5113 - Schools Assessment	4,135	4,500	(366)	(8%)
<b>Total 5110 - CONTRIBUTIONS AND ASSESSMENTS</b>	<b>4,135</b>	<b>4,500</b>	<b>(366)</b>	<b>(8%)</b>
<b>Total 5100 - CONTRIBUTIONS AND ASSESSMENTS</b>	<b>4,135</b>	<b>4,500</b>	<b>(366)</b>	<b>(8%)</b>
<b>5200 - PROFESSIONAL FEES</b>				
<b>5210 - PROFESSIONAL FEES</b>				
5211 - Audit and Accounting	32,918	23,750	9,168	39%
5212 - Legal	71	0	71	0%
5213 - Other	19,226	18,000	1,226	7%
5215 - Staff Continuing Ed & Developmt	1,176	500	676	135%
<b>Total 5210 - PROFESSIONAL FEES</b>	<b>53,391</b>	<b>42,250</b>	<b>11,141</b>	<b>26%</b>
<b>Total 5200 - PROFESSIONAL FEES</b>	<b>53,391</b>	<b>42,250</b>	<b>11,141</b>	<b>26%</b>
<b>5260 - INSURANCE AND RISK MANAGEMENT</b>				
<b>5261 - INSURANCE &amp; RISK MANAGEMENT</b>				
5263 - Insurance-Property, Casualty et	40,495	45,000	(4,505)	(10%)
5265 - Safe Environment Program	137	500	(363)	(73%)
<b>Total 5261 - INSURANCE &amp; RISK MANAGEMENT</b>	<b>40,632</b>	<b>45,500</b>	<b>(4,868)</b>	<b>(11%)</b>
<b>Total 5260 - INSURANCE AND RISK MANAGEMENT</b>	<b>40,632</b>	<b>45,500</b>	<b>(4,868)</b>	<b>(11%)</b>
<b>5300 - SUPL, REP &amp; MAINT, EQUIP, OTHER</b>				
<b>5310 - SUPPLIES</b>				
5311 - Textbooks	45,792	24,000	21,792	91%
5312 - Classroom Supplies	11,823	24,500	(12,677)	(52%)
5313 - Food & Beverages	68,529	92,000	(23,471)	(26%)

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	Actual	Budget	\$ Variance	% Variance
5314 - Postage and Delivery	161	500	(339)	(68%)
5315 - Printing and Reproduction	5,629	6,000	(371)	(6%)
5317 - Office Supplies	1,745	1,500	245	16%
5318 - Miscellaneous Supplies	1,551	4,000	(2,449)	(61%)
<b>Total 5310 - SUPPLIES</b>	<b>135,230</b>	<b>152,500</b>	<b>(17,270)</b>	<b>(11%)</b>
<b>5320 - PURCHASED FURNITURE &amp; EQUIPMENT</b>				
5321 - Minor Purchased Furn & Equip	947	0	947	0%
5322 - Major Purchased Furn & Equip	0	0	0	0%
<b>Total 5320 - PURCHASED FURNITURE &amp; EQUIPMENT</b>	<b>947</b>	<b>0</b>	<b>947</b>	<b>0%</b>
<b>5330 - REPAIRS &amp; MAINTENANCE</b>				
5331 - Vehicles	6,582	4,250	2,332	55%
5332 - Building Repairs & Maint	56,131	57,500	(1,369)	(2%)
5333 - Equipment Repairs	30,214	7,500	22,714	303%
5334 - Maintenance Svcs	157,577	102,000	55,577	54%
5335 - Janitorial Supplies	13,417	5,000	8,417	168%
<b>Total 5330 - REPAIRS &amp; MAINTENANCE</b>	<b>263,921</b>	<b>176,250</b>	<b>87,671</b>	<b>50%</b>
<b>5340 - RENTAL EXPENSE</b>				
5341 - Leased Equipment	2,435	2,000	435	22%
5342 - Facilities Leasing and Rentals	1,138	2,000	(863)	(43%)
<b>Total 5340 - RENTAL EXPENSE</b>	<b>3,573</b>	<b>4,000</b>	<b>(428)</b>	<b>(11%)</b>
<b>5350 - OTHER SERVICES AND CHARGES</b>				
5352 - Subscriptions	104	250	(146)	(58%)
5354 - Dues and Memberships	2,263	3,000	(737)	(25%)
5355 - Advertising & Promotion	1,206	2,000	(794)	(40%)
5358 - Property Taxes	209	0	209	0%
5359 - Field Trip Expense	12,350	12,000	350	3%
5361 - Gift Shop, Spirit Store Purchase	0	750	(750)	(100%)
5362 - Misc. Other Services & Charges	31,651	26,700	4,951	19%
<b>Total 5350 - OTHER SERVICES AND CHARGES</b>	<b>47,782</b>	<b>44,700</b>	<b>3,082</b>	<b>7%</b>
<b>Total 5300 - SUPL, REP &amp; MAINT, EQUIP, OTHER</b>	<b>451,453</b>	<b>377,450</b>	<b>74,003</b>	<b>20%</b>
<b>5400 - UTILITIES</b>				
<b>5410 - UTILITIES</b>				
5415 - Electric	46,371	51,000	(4,629)	(9%)
5420 - Gas	6,181	6,500	(319)	(5%)
5425 - Water and Sewer	25,446	17,000	8,446	50%
5430 - Telephone	4,839	4,500	339	8%
5435 - Internet	841	4,250	(3,409)	(80%)
5450 - Alarm Monitoring & Security	759	0	759	0%
<b>Total 5410 - UTILITIES</b>	<b>84,437</b>	<b>83,250</b>	<b>1,187</b>	<b>1%</b>
<b>Total 5400 - UTILITIES</b>	<b>84,437</b>	<b>83,250</b>	<b>1,187</b>	<b>1%</b>
<b>5600 - INTEREST &amp; FINANCING CHARGES</b>				
<b>5610 - INTEREST EXPENSE</b>				
5611 - Interest Expense	13	0	13	0%
<b>Total 5610 - INTEREST EXPENSE</b>	<b>13</b>	<b>0</b>	<b>13</b>	<b>0%</b>
<b>5630 - BANK CHARGES</b>				
5631 - Bank Account Fees	364	0	364	0%
<b>Total 5630 - BANK CHARGES</b>	<b>364</b>	<b>0</b>	<b>364</b>	<b>0%</b>
<b>5640 - CREDIT CARD FEES</b>				
5641 - Credit Card Fees	1,408	500	908	182%
<b>Total 5640 - CREDIT CARD FEES</b>	<b>1,408</b>	<b>500</b>	<b>908</b>	<b>182%</b>
<b>Total 5600 - INTEREST &amp; FINANCING CHARGES</b>	<b>1,785</b>	<b>500</b>	<b>1,285</b>	<b>257%</b>
<b>5700 - BAD DEBT EXPENSE</b>				

**Diocese of Dallas - Schools**  
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	Actual	Budget	\$ Variance	% Variance
<b>5710 - BAD DEBT EXPENSE</b>				
5711 - Bad Debt Expense	1,069	0	1,069	0%
<b>Total 5710 - BAD DEBT EXPENSE</b>	<b>1,069</b>	<b>0</b>	<b>1,069</b>	<b>0%</b>
<b>Total 5700 - BAD DEBT EXPENSE</b>	<b>1,069</b>	<b>0</b>	<b>1,069</b>	<b>0%</b>
<b>5800 - DEPRECIATION &amp; AMORTIZATION</b>				
<b>5810 - DEPRECIATION &amp; AMORTIZATION</b>				
5811 - Depreciation Expense	4,264	0	4,264	0%
<b>Total 5810 - DEPRECIATION &amp; AMORTIZATION</b>	<b>4,264</b>	<b>0</b>	<b>4,264</b>	<b>0%</b>
<b>Total 5800 - DEPRECIATION &amp; AMORTIZATION</b>	<b>4,264</b>	<b>0</b>	<b>4,264</b>	<b>0%</b>
<b>Total Expense</b>	<b>1,964,607</b>	<b>1,982,285</b>	<b>(17,678)</b>	<b>(1%)</b>
<b>Total Change in Net Assets Without Donor Restrictions</b>	<b>(29,319)</b>	<b>(173,220)</b>	<b>143,901</b>	<b>(83%)</b>
<b>Change in Net Assets With Donor Restrictions</b>				
<b>Restricted Revenue and Support</b>				
Unmapped	84,840	0	84,840	0%
<b>7000 - NET ASSETS WITH DONOR RESTRICTIONS</b>				
<b>7020 - OTHER CONTRIBUTIONS</b>				
7021 - Contributions Received	117,167	0	117,167	0%
<b>Total 7020 - OTHER CONTRIBUTIONS</b>	<b>117,167</b>	<b>0</b>	<b>117,167</b>	<b>0%</b>
<b>7070 - ASSETS RELEASED FROM RESTRICTION</b>				
7071 - Funds Released from Restriction	(171,546)	0	(171,546)	0%
<b>Total 7070 - ASSETS RELEASED FROM RESTRICTION</b>	<b>(171,546)</b>	<b>0</b>	<b>(171,546)</b>	<b>0%</b>
<b>Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS</b>	<b>(54,379)</b>	<b>0</b>	<b>(54,379)</b>	<b>0%</b>
<b>Total Restricted Revenue and Support</b>	<b>30,462</b>	<b>0</b>	<b>30,462</b>	<b>0%</b>
<b>Total Change in Net Assets With Donor Restrictions</b>	<b>30,462</b>	<b>0</b>	<b>30,462</b>	<b>0%</b>
<b>Total Change in Net Assets</b>	<b>1,143</b>	<b>(173,220)</b>	<b>174,363</b>	<b>(101%)</b>

**Entities Included in this report:**

Good Shepherd Catholic School Garland