

ST MONICA PARISH, DALLAS
STATEMENTS OF FINANCIAL POSITION

| Account Number | | 6/30/2016 | 6/30/2015 |
|------------------------------------|--|-------------------|-------------------|
| Assets | | | |
| Cash & Cash Equivalents | | | |
| 1001 | Operating Checking Account | \$ 380,491 | \$ 516,771 |
| 1002 | Money Market Account | 27,746 | 50,414 |
| 1003 | Savings Account | 23,509 | 29 |
| 1004 | Certificates of Deposit | - | - |
| 1005 | Treasury Securities | - | - |
| 1006 | Diocesan Funds on Deposit | - | - |
| 1007 | Petty Cash | - | - |
| | | <u>431,747</u> | <u>567,214</u> |
| Receivables | | | |
| 1101 | Tuition & Fees Receivable | - | - |
| 1102 | Accounts Receivable | - | - |
| 1103 | Allowance for Uncollectible Receivables | - | - |
| 1104 | Pledges Receivable | - | - |
| 1105 | Allowance for Uncollectible Pledges | - | - |
| | | <u>-</u> | <u>-</u> |
| Other Assets | | | |
| 1201 | Prepaid Expenses | 25,294 | 13,432 |
| 1202 | Inventory of Scrip Vouchers | - | - |
| 1203 | Inventory (e.g. bookstore, religious articles, etc.) | - | - |
| 1204 | Deferred Charges | - | - |
| 1205 | Deposits | 1,500 | 1,500 |
| 1206 | Other | - | - |
| 1208 | Undeposited Funds | - | - |
| | | <u>26,794</u> | <u>14,932</u> |
| Property & Equipment | | | |
| 1301 | Land | 201,123 | 201,123 |
| 1302 | Land not in use | - | - |
| 1303 | Land Improvements | - | - |
| 1304 | Buildings | 12,320,357 | 12,320,357 |
| 1305 | Building Improvements | 641,015 | 641,015 |
| 1306 | Furniture & Fixtures | 298,319 | 293,867 |
| 1308 | Equipment | 2,252,884 | 2,231,606 |
| 1310 | Vehicles | - | - |
| 1312 | Leasehold Improvements | - | - |
| 1313 | Construction In Progress | - | - |
| | Total Cost Property & Equipment | <u>15,713,697</u> | <u>15,687,967</u> |
| 1322 | Accumulated Depreciation - Land Improv. | - | - |
| 1323 | Accumulated Depreciation - Building | (5,662,291) | (5,071,531) |
| 1324 | Accumulated Depreciation - Building Improv. | (1,516) | (1,516) |
| 1325 | Accumulated Depreciation - Furniture & Fixture | (147,442) | (104,883) |
| 1328 | Accumulated Depreciation - Equipment | (540,201) | (354,497) |
| 1330 | Accumulated Depreciation - Vehicles | - | - |

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| 1332 | Accumulated Depreciation - Leasehold Improv. | - | - |
| | Property & Equipment, Net of Depreciation | 9,362,248 | 10,155,540 |
| Investments | | | |
| 1401 | Catholic Foundation | - | - |
| 1402 | Parish Trust | - | - |
| 1404 | Other | - | - |
| Total Assets | | \$ 9,820,788 | \$ 10,737,686 |
| Liabilities | | | |
| Accounts Payable | | | |
| 2005 | Vendors & Suppliers | (149) | 1 |
| 2010 | Payables to Diocesan Entities | - | 12,382 |
| 2015 | Other Accounts Payable | 399 | 399 |
| | | 250 | 12,782 |
| Credit Cards Payable | | | |
| 2031 | Credit Card Payable | - | - |
| Special Collections | | | |
| 2051 | Catholic University of America | 35 | 163 |
| 2052 | World Mission Sunday | 227 | 65 |
| 2053 | Catholic Campaign for Human Dev | 41 | - |
| 2054 | Retirement Fund for Religious | 125 | 205 |
| 2055 | Church in Latin America | 68 | - |
| 2056 | Aid to Church in Eastern Europe | 150 | 100 |
| 2057 | Catholic Relief Services | (2,178) | (2,218) |
| 2058 | Holy Land | 215 | 240 |
| 2059 | Catholic Home Missions | 15 | 15 |
| 2060 | Black & Indian Missions | 40 | 200 |
| 2061 | Catholic Communications | 78 | 83 |
| 2062 | Peter's Pence | 4,470 | 3,384 |
| 2063 | Operation Rice Bowl | 40 | 40 |
| 2064 | Missionary Co-op | - | - |
| 2065 | Other Special Collections | 67,978 | 50,017 |
| 2066 | Annual Diocesan Campaign | (874) | (274) |
| | | 70,430 | 52,020 |
| Other Accrued Expenses & Liabilities | | | |
| 2101 | Assessment Payable to Diocese | 73,585 | 84,944 |
| 2102 | Accrued Expenses | 12,478 | - |
| 2103 | Security Deposits | 3,000 | 3,000 |
| 2104 | Accrued Interest on Loan(s) | - | - |
| | | 89,062 | 87,944 |
| Payroll Liabilities | | | |

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| 2201 | Federal Income Tax Withholding | - | - |
| 2202 | Medicare Tax Withholding | - | - |
| 2203 | Medicare Tax - Employer Liability | - | - |
| 2204 | FICA Tax Withholding | - | - |
| 2205 | FICA Tax Employer Liability | - | - |
| 2206 | 403(B) Withholding | 398 | 412 |
| 2207 | Accrued Employer 403(B) Liability | 632 | 278 |
| 2208 | Garnishments | - | - |
| 2209 | Sec. 125/Flexible Spending | (1,002) | 74 |
| 2210 | Unpaid Stipends | (5,349) | 23,407 |
| 2211 | Payroll Liabilities - Other | 1,359 | 1,146 |
| | | <u>(3,963)</u> | <u>25,317</u> |
| Loans Payable | | | |
| 2301 | Construction Loans | 830,000 | 1,472,495 |
| 2302 | Loans from Diocese | - | - |
| 2303 | Mortgage Loans | - | - |
| 2304 | Loans from Parishioners | - | - |
| 2305 | Capitalized Lease Obligations | 21,783 | 38,493 |
| | | <u>851,783</u> | <u>1,510,987</u> |
| Deferred Revenue | | | |
| 2401 | Deferred Religious Ed Fees | 14,488 | 33,186 |
| 2402 | Deferred Tuition | - | - |
| 2403 | Other Deferred Revenue | (2,842) | - |
| | | <u>11,646</u> | <u>33,186</u> |
| | Total Liabilities | <u>1,019,209</u> | <u>1,722,236</u> |
| Net Assets | | | |
| 3010 | Beginning Unrestricted Net Assets | 8,540,204 | 8,185,221 |
| 3011 | Current Year Unrestricted Change | (128,008) | 354,957 |
| 3020 | Beginning Temporarily Restricted Net Assets | 475,247 | 765,792 |
| 3021 | Current Year Temporarily Restricted Change | (85,863) | (290,520) |
| 3030 | Begin Permanently Restricted Net Assets | - | - |
| 3031 | Current Year Permanently Restricted Change | - | - |
| | <i>Unauthorized Accounts</i> | - | - |
| | Total Net Assets | <u>8,801,579</u> | <u>9,015,450</u> |
| | Total Liabilities & Net Assets | <u>\$ 9,820,788</u> | <u>\$ 10,737,686</u> |