

ST JUDE PARISH, ALLEN
STATEMENTS OF FINANCIAL POSITION

Account Number		6/30/2016	6/30/2015
Assets			
Cash & Cash Equivalents			
1001	Operating Checking Account	\$ 951,996	\$ 638,851
1002	Money Market Account	12,945	23,611
1003	Savings Account	-	-
1004	Certificates of Deposit	-	265,637
1005	Treasury Securities	-	-
1006	Diocesan Funds on Deposit	-	-
1007	Petty Cash	395	325
		<u>965,336</u>	<u>928,423</u>
Receivables			
1101	Tuition & Fees Receivable	-	-
1102	Accounts Receivable	-	400,000
1103	Allowance for Uncollectible Receivables	-	-
1104	Pledges Receivable	-	-
1105	Allowance for Uncollectible Pledges	-	-
		<u>-</u>	<u>400,000</u>
Other Assets			
1201	Prepaid Expenses	-	-
1202	Inventory of Scrip Vouchers	-	-
1203	Inventory (e.g. bookstore, religious articles, etc.)	-	-
1204	Deferred Charges	500	500
1205	Deposits	400	400
1206	Other	-	-
1208	Undeposited Funds	-	-
		<u>900</u>	<u>900</u>
Property & Equipment			
1301	Land	357,752	357,752
1302	Land not in use	1,504,886	1,504,886
1303	Land Improvements	-	-
1304	Buildings	10,953,127	10,607,893
1305	Building Improvements	72,713	72,713
1306	Furniture & Fixtures	303,552	303,552
1308	Equipment	41,904	41,904
1310	Vehicles	239,260	239,260
1312	Leasehold Improvements	-	-
1313	Construction In Progress	4,407,058	4,407,058
	Total Cost Property & Equipment	<u>17,880,252</u>	<u>17,535,018</u>
1322	Accumulated Depreciation - Land Improv.	-	-
1323	Accumulated Depreciation - Building	(4,600,922)	(4,264,692)
1324	Accumulated Depreciation - Building Improv.	(12,757)	(9,846)
1325	Accumulated Depreciation - Furniture & Fixture	(305,133)	(298,987)
1328	Accumulated Depreciation - Equipment	(18,524)	(16,465)
1330	Accumulated Depreciation - Vehicles	(239,259)	(239,259)

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1332	Accumulated Depreciation - Leasehold Improv. Property & Equipment, Net of Depreciation	- 12,703,657	- 12,705,769
Investments			
1401	Catholic Foundation	-	-
1402	Parish Trust	-	4,666
1404	Other	16,786	20,529
		16,786	25,195
Total Assets		\$ 13,686,679	\$ 14,060,287
Liabilities			
Accounts Payable			
2005	Vendors & Suppliers	43,912	45,027
2010	Payables to Diocesan Entities	42,862	34,665
2015	Other Accounts Payable	-	-
		86,774	79,692
Credit Cards Payable			
2031	Credit Card Payable	8,216	6,967
		8,216	6,967
Special Collections			
2051	Catholic University of America	-	-
2052	World Mission Sunday	-	-
2053	Catholic Campaign for Human Dev	-	-
2054	Retirement Fund for Religious	-	-
2055	Church in Latin America	-	-
2056	Aid to Church in Eastern Europe	-	-
2057	Catholic Relief Services	-	-
2058	Holy Land	-	-
2059	Catholic Home Missions	-	-
2060	Black & Indian Missions	-	-
2061	Catholic Communications	-	-
2062	Peter's Pence	(25)	-
2063	Operation Rice Bowl	-	-
2064	Missionary Co-op	-	-
2065	Other Special Collections	5,029	(3,496)
2066	Annual Diocesan Campaign	-	-
		5,004	(3,496)
Other Accrued Expenses & Liabilities			
2101	Assessment Payable to Diocese	29,000	29,000
2102	Accrued Expenses	21,000	1,500
2103	Security Deposits	-	-
2104	Accrued Interest on Loan(s)	-	-
		50,000	30,500
Payroll Liabilities			

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Account Number		6/30/2016	6/30/2015
2201	Federal Income Tax Withholding	-	58
2202	Medicare Tax Withholding	-	(7,110)
2203	Medicare Tax - Employer Liability	-	-
2204	FICA Tax Withholding	-	7,133
2205	FICA Tax Employer Liability	-	-
2206	403(B) Withholding	-	931
2207	Accrued Employer 403(B) Liability	-	-
2208	Garnishments	-	-
2209	Sec. 125/Flexible Spending	(7,482)	(8,527)
2210	Unpaid Stipends	31,498	26,655
2211	Payroll Liabilities - Other	-	-
		<u>24,016</u>	<u>19,141</u>
Loans Payable			
2301	Construction Loans	-	-
2302	Loans from Diocese	-	-
2303	Mortgage Loans	2,841,430	3,710,548
2304	Loans from Parishioners	-	-
2305	Capitalized Lease Obligations	-	-
		<u>2,841,430</u>	<u>3,710,548</u>
Deferred Revenue			
2401	Deferred Religious Ed Fees	58,399	57,712
2402	Deferred Tuition	550	-
2403	Other Deferred Revenue	58,637	30,648
		<u>117,586</u>	<u>88,360</u>
	Total Liabilities	<u>3,133,026</u>	<u>3,931,711</u>
Net Assets			
3010	Beginning Unrestricted Net Assets	9,262,865	9,101,984
3011	Current Year Unrestricted Change	623,050	160,880
3020	Beginning Temporarily Restricted Net Assets	865,711	675,351
3021	Current Year Temporarily Restricted Change	(197,972)	190,360
3030	Begin Permanently Restricted Net Assets	-	-
3031	Current Year Permanently Restricted Change	-	-
	<i>Unauthorized Accounts</i>	-	-
	Total Net Assets	<u>10,553,653</u>	<u>10,128,576</u>
	Total Liabilities & Net Assets	<u>\$ 13,686,679</u>	<u>\$ 14,060,287</u>