

ST MARY OF CARMEL CATHOLIC SCHOOL, DALLAS  
 STATEMENTS OF FINANCIAL POSITION

Account Number		6/30/2017	6/30/2016
<b>Assets</b>			
<b>Cash &amp; Cash Equivalents</b>			
1001	Operating Checking Account	\$ 65,324	\$ 51,980
1002	Money Market Account	5	5
1003	Savings Account	-	-
1004	Certificates of Deposit	-	-
1005	Treasury Securities	-	-
1006	Diocesan Funds on Deposit	-	-
1007	Petty Cash	300	300
		<u>65,629</u>	<u>52,285</u>
<b>Receivables</b>			
1101	Tuition & Fees Receivable	31,476	15,564
1102	Accounts Receivable	8,695	4,665
1103	Allowance for Uncollectible Receivables	-	-
1104	Pledges Receivable	-	-
1105	Allowance for Uncollectible Pledges	-	-
		<u>40,171</u>	<u>20,229</u>
<b>Other Assets</b>			
1201	Prepaid Expenses	10,401	14,422
1202	Inventory of Scrip Vouchers	-	-
1203	Inventory (e.g. bookstore, religious articles, etc.)	-	-
1204	Deferred Charges	-	-
1205	Deposits	-	-
1206	Other	(6,282)	-
1208	Undeposited Funds	2,730	487
		<u>6,849</u>	<u>14,910</u>
<b>Property &amp; Equipment</b>			
1301	Land	-	-
1302	Land not in use	-	-
1303	Land Improvements	-	-
1304	Buildings	-	-
1305	Building Improvements	-	-
1306	Furniture & Fixtures	-	-
1308	Equipment	-	-
1310	Vehicles	-	-
1312	Leasehold Improvements	-	-
1313	Construction In Progress	-	-
	Total Cost Property & Equipment	<u>-</u>	<u>-</u>
1322	Accumulated Depreciation - Land Improv.	-	-
1323	Accumulated Depreciation - Building	-	-
1324	Accumulated Depreciation - Building Improv.	-	-
1325	Accumulated Depreciation - Furniture & Fixture	-	-
1328	Accumulated Depreciation - Equipment	-	-
1330	Accumulated Depreciation - Vehicles	-	-

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1332	Accumulated Depreciation - Leasehold Improv. Property & Equipment, Net of Depreciation	-	-
	<b>Investments</b>		
1401	Catholic Foundation	-	-
1403	School Trust	-	-
1404	Other	-	-
	<b>Total Assets</b>	<b>\$ 112,649</b>	<b>\$ 87,424</b>
	<b>Liabilities</b>		
	<b>Accounts Payable</b>		
2005	Vendors & Suppliers	39,408	33,843
2010	Payables to Diocesan Entities	835,478	632,317
2015	Other Accounts Payable	-	-
		<u>874,886</u>	<u>666,160</u>
	<b>Credit Cards Payable</b>		
2031	Credit Card Payable	-	-
	<b>Special Collections - School</b>		
2051	Special Collections - Schools	-	-
	<b>Other Accrued Expenses &amp; Liabilities</b>		
2101	Assessment Payable to Diocese School Office	-	-
2102	Accrued Expenses	500	2,980
2103	Security Deposits	-	-
2104	Accrued Interest on Loan(s)	-	-
		<u>500</u>	<u>2,980</u>
	<b>Payroll Liabilities</b>		
2201	Federal Income Tax Withholding	-	-
2202	Medicare Tax Withholding	-	-
2203	Medicare Tax - Employer Liability	-	15
2204	FICA Tax Withholding	-	-
2205	FICA Tax Employer Liability	-	62
2206	403(B) Withholding	-	-
2207	Accrued Employer 403(B) Liability	-	-
2208	Garnishments Payable	-	-
2209	Sec. 125/Flexible Spending	-	-
2210	Unpaid Stipends	-	-
2211	Payroll Liabilities - Other	-	1,000
		<u>-</u>	<u>1,077</u>
	<b>Loans Payable</b>		
2301	Construction Loans	-	-

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Account Number		6/30/2017	6/30/2016
2302	Loans from Diocese	-	-
2303	Mortgage Loans	-	-
2304	Loans from Parishioners	-	-
2305	Capitalized Lease Obligations	-	-
		-	-
		-	-
	<b>Deferred Revenue</b>		
2401	Deferred Fees	-	-
2402	Deferred Tuition	17,028	18,797
2403	Other Deferred Revenue	-	-
		17,028	18,797
	<b>Total Liabilities</b>	<b>892,414</b>	<b>689,013</b>
	<b>Net Assets</b>		
3010	Beginning Unrestricted Net Assets	(647,648)	(434,405)
3011	Current Year Unrestricted Change	(147,173)	(213,243)
3020	Beginning Temporarily Restricted Net Assets	46,059	13,702
3021	Current Year Temporarily Restricted Change	(31,003)	32,357
3030	Begin Permanently Restricted Net Assets	-	-
3031	Current Year Permanently Restricted Change	-	-
	<i>Unauthorized Accounts</i>	-	-
	<b>Total Net Assets</b>	<b>(779,765)</b>	<b>(601,589)</b>
	<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 112,649</b>	<b>\$ 87,424</b>