

ST BERNARD OF CLAIRVAUX PARISH, DALLAS
STATEMENTS OF FINANCIAL POSITION

Account Number	6/30/2015	6/30/2014
Assets		
Cash & Cash Equivalents		
1001	\$ 138,053	\$ 149,512
1002	-	-
1003	265,529	302,912
1004	-	75,104
1005	-	-
1006	-	-
1007	200	200
	<u>403,782</u>	<u>527,728</u>
Receivables		
1101	-	-
1102	62,790	62,790
1103	-	-
1104	-	-
1105	-	-
	<u>62,790</u>	<u>62,790</u>
Other Assets		
1201	16,475	4,185
1202	-	-
1203	-	-
1204	6,606	6,606
1205	-	-
1206	-	-
1208	-	-
	<u>23,081</u>	<u>10,791</u>
Property & Equipment		
1301	-	-
1302	-	-
1303	9,991	9,991
1304	-	-
1305	878,554	878,554
1306	12,375	-
1308	1,350	-
1310	-	-
1312	-	-
1313	-	-
	<u>902,270</u>	<u>888,545</u>
1322	-	-
1323	(2,659)	-
1324	(93,082)	(79,784)
1325	-	-
1328	-	-
1330	-	-

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Account Number		6/30/2015	6/30/2014
1332	Accumulated Depreciation - Leasehold Improv. Property & Equipment, Net of Depreciation	- 806,528	- 808,760
Investments			
1401	Catholic Foundation	-	-
1402	Parish Trust	-	-
1404	Other	-	-
Total Assets		\$ 1,296,181	\$ 1,410,069
Liabilities			
Accounts Payable			
2005	Vendors & Suppliers	13,040	3,545
2010	Payables to Diocesan Entities	-	-
2015	Other Accounts Payable	-	-
		<u>13,040</u>	<u>3,545</u>
Credit Cards Payable			
2031	Credit Card Payable	-	-
		<u>-</u>	<u>-</u>
Special Collections			
2051	Catholic University of America	-	26
2052	World Mission Sunday	-	14
2053	Catholic Campaign for Human Dev	-	44
2054	Retirement Fund for Religious	51	20
2055	Church in Latin America	6	10
2056	Aid to Church in Eastern Europe	10	-
2057	Catholic Relief Services	7	2
2058	Holy Land	17	11
2059	Catholic Home Missions	72	98
2060	Black & Indian Missions	-	2
2061	Catholic Communications	1,295	9
2062	Peter's Pence	1,691	1,109
2063	Operation Rice Bowl	-	43
2064	Missionary Co-op	-	-
2065	Other Special Collections	3,335	3,635
2066	Annual Diocesan Campaign	-	-
		<u>6,484</u>	<u>5,023</u>
Other Accrued Expenses & Liabilities			
2101	Assessment Payable to Diocese	-	-
2102	Accrued Expenses	40	40
2103	Security Deposits	-	-
2104	Accrued Interest on Loan(s)	-	-
		<u>40</u>	<u>40</u>
Payroll Liabilities			

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Account Number		6/30/2015	6/30/2014
2201	Federal Income Tax Withholding	-	48
2202	Medicare Tax Withholding	-	23
2203	Medicare Tax - Employer Liability	-	442
2204	FICA Tax Withholding	-	1,190
2205	FICA Tax Employer Liability	-	(86)
2206	403(B) Withholding	-	50
2207	Accrued Employer 403(B) Liability	-	(120)
2208	Garnishments	-	-
2209	Sec. 125/Flexible Spending	-	-
2210	Unpaid Stipends	3,892	4,128
2211	Payroll Liabilities - Other	-	2,541
		<u>3,892</u>	<u>8,216</u>
Loans Payable			
2301	Construction Loans	-	-
2302	Loans from Diocese	-	-
2303	Mortgage Loans	285,023	311,404
2304	Loans from Parishioners	-	-
2305	Capitalized Lease Obligations	-	-
		<u>285,023</u>	<u>311,404</u>
Deferred Revenue			
2401	Deferred Religious Ed Fees	35,529	34,134
2402	Deferred Tuition	-	-
2403	Other Deferred Revenue	8,195	195
		<u>43,724</u>	<u>34,329</u>
	Total Liabilities	<u>352,203</u>	<u>362,557</u>
Net Assets			
3010	Beginning Unrestricted Net Assets	883,091	900,897
3011	Current Year Unrestricted Change	(156,236)	(17,806)
3020	Beginning Temporarily Restricted Net Assets	164,422	292,931
3021	Current Year Temporarily Restricted Change	52,702	(128,510)
3030	Begin Permanently Restricted Net Assets	-	-
3031	Current Year Permanently Restricted Change	-	-
	<i>Unauthorized Accounts</i>	-	-
	Total Net Assets	<u>943,979</u>	<u>1,047,513</u>
	Total Liabilities & Net Assets	<u>\$ 1,296,181</u>	<u>\$ 1,410,069</u>