

OUR LADY OF PERPETUAL HELP CATHOLIC SCHOOL, DALLAS
STATEMENTS OF ACTIVITIES

Account Number		<u>7/1/2016 - 6/30/2017</u>	<u>7/1/2015 - 6/30/2016</u>
	Change in Unrestricted Net Assets		
	Revenues		
4010	Tuition	\$ 516,649	\$ 565,313
4020	Fees	58,669	44,493
4030	Parish Subsidy	48,000	65,500
4100	Fundraisers & Investment Income		
4110	Fundraisers	483,587	487,322
4120	Investment Income	152	(466)
		<u>483,739</u>	<u>486,856</u>
4200	Other Revenues		
4230	Pre-School & Other Child Care Services	-	-
4240	Cafeteria	147,528	145,395
4260	Rental Income	-	450
4280	Field Trip Revenues	3,293	2,738
4290	Miscellaneous Revenues	44,744	14,753
		<u>195,565</u>	<u>163,336</u>
4400	Gifts, Bequests, & Property Sales		
4410	Gifts from Other Parishes	5,155	5,090
4420	Gifts & Bequests	149,762	200,110
4430	Gain/(Loss) on Sale of Property	-	-
		<u>154,917</u>	<u>205,200</u>
4500	Assets Released from Restriction	287,473	234,230
	Total Revenues	<u>1,745,011</u>	<u>1,764,927</u>
	Expenses		
5000	Compensation & Benefits		
5010	Salaries & Wages	931,123	881,828
5020	Payroll Taxes	63,079	59,748
5030	Employee Benefits	226,552	207,742
5040	Contract Labor	3,810	4,654
		<u>1,224,564</u>	<u>1,153,971</u>
5100	Contributions & Assessments	3,248	3,425
5200	Professional Fees	15,680	15,752
5260	Insurance & Risk Management	30,028	31,597
5300	Supplies, Repairs, Maintenance, Equipment & Other		

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5310	Supplies	127,454	120,655
5320	Purchased Furniture & Equipment	27,999	39,548
5330	Repairs & Maintenance	51,199	54,030
5340	Rental Expense	8,259	8,203
5350	Other Services & Charges	143,937	137,080
		<u>358,848</u>	<u>359,517</u>
5400	Utilities	70,661	69,086
5600	Interest & Finance Charges		
5610	Interest Expense	51	6,782
5620	Financing Costs	318	83
5630	Bank Charges	884	7,043
5640	Credit Card Fees	6,560	3,755
		<u>7,814</u>	<u>17,664</u>
5700	Bad Debt Expense		
5710	Bad Debt Expense	-	9,913
5720	Uncollectible Pledges	-	-
		<u>-</u>	<u>9,913</u>
5800	Depreciation & Amortization	74,710	76,856
	Total Expenses	<u>1,785,553</u>	<u>1,737,780</u>
	Total Change in Unrestricted Net Assets	<u>(40,542)</u>	<u>27,147</u>
	Change in Temporarily Restricted Net Assets		
7010	Capital Campaign Pledges	-	-
7020	Other Contributions	174,373	397,272
7040	Investment Income	34,154	-
7050	Uncollectible Pledges	-	-
7060	Other Expenses & Costs	(2,186)	-
7070	Assets Released from Restriction	(276,164)	(234,230)
	Total Change in Temporarily Restricted Net Assets	<u>(69,823)</u>	<u>163,042</u>
	Change in Permanently Restricted Net Assets		
8010	Pledges	-	-
8020	Other Contributions	-	-
8050	Uncollectible Pledges	-	-
	Total Change in Permanently Restricted Net Assets	<u>-</u>	<u>-</u>
	Combined Change in Net Assets	<u><u>(\$ 110,365)</u></u>	<u><u>\$ 190,188</u></u>

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Account Number	6/30/2016	6/30/2015
Assets		
Cash & Cash Equivalents		
1001	\$ 75,889	\$ 90,506
1002	-	-
1003	373,896	197,279
1004	-	-
1005	-	-
1006	-	-
1007	-	-
	449,785	287,785
Receivables		
1101	(8,821)	12,484
1102	-	-
1103	-	-
1104	49,700	-
1105	-	-
	40,879	12,484
Other Assets		
1201	8,374	12,602
1202	-	-
1203	-	-
1204	-	-
1205	-	-
1206	-	-
1208	168,144	489
	176,518	13,090
Property & Equipment		
1301	-	-
1302	-	-
1303	-	-
1304	-	-
1305	1,958,422	1,958,422
1306	44,748	44,748
1308	69,066	68,966
1310	-	-
1312	-	-
1313	-	-
	2,072,235	2,072,136
1322	-	-
1323	-	-
1324	(507,120)	(444,819)
1325	(68,917)	(54,362)
1328	(22,490)	(22,490)
1330	-	-

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Account Number		6/30/2016	6/30/2015
1332	Accumulated Depreciation - Leasehold Improv. Property & Equipment, Net of Depreciation	- 1,473,709	- 1,550,465
Investments			
1401	Catholic Foundation	-	-
1403	School Trust	-	-
1404	Other	-	18,085
		-	18,085
Total Assets		\$ 2,140,891	\$ 1,881,909
Liabilities			
Accounts Payable			
2005	Vendors & Suppliers	2,263	263
2010	Payables to Diocesan Entities	216,908	195,347
2015	Other Accounts Payable	-	-
		219,171	195,610
Credit Cards Payable			
2031	Credit Card Payable	5,232	-
		5,232	-
Special Collections - School			
2051	Special Collections - Schools	-	-
		-	-
Other Accrued Expenses & Liabilities			
2101	Assessment Payable to Diocese School Office	-	-
2102	Accrued Expenses	-	-
2103	Security Deposits	-	-
2104	Accrued Interest on Loan(s)	-	-
		-	-
		-	-
Payroll Liabilities			
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	-	-
2207	Accrued Employer 403(B) Liability	-	-
2208	Garnishments Payable	-	-
2209	Sec. 125/Flexible Spending	-	-
2210	Unpaid Stipends	-	-
2211	Payroll Liabilities - Other	-	-
		-	-
		-	-
Loans Payable			
2301	Construction Loans	-	-

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Account Number		6/30/2016	6/30/2015
2302	Loans from Diocese	-	-
2303	Mortgage Loans	-	-
2304	Loans from Parishioners	-	-
2305	Capitalized Lease Obligations	-	-
		-	-
		-	-
	Deferred Revenue		
2401	Deferred Fees	-	-
2402	Deferred Tuition	-	-
2403	Other Deferred Revenue	-	-
		-	-
		-	-
	Total Liabilities	224,403	195,610
	Net Assets		
3010	Beginning Unrestricted Net Assets	1,492,809	1,632,368
3011	Current Year Unrestricted Change	27,147	(28,818)
3020	Beginning Temporarily Restricted Net Assets	233,491	95,942
3021	Current Year Temporarily Restricted Change	163,042	(13,193)
3030	Begin Permanently Restricted Net Assets	-	-
3031	Current Year Permanently Restricted Change	-	-
	<i>Unauthorized Accounts</i>	-	-
		-	-
	Total Net Assets	1,916,488	1,686,300
	Total Liabilities & Net Assets	\$ 2,140,891	\$ 1,881,909