

Statement of Financial Position

June 2018

	Year Begin Balance	Year to Date Change	Year to Date Balance
Assets			
Cash			
1020.01PAR Northrim Checking	98,742.84	(37,520.55)	61,222.29
1020.02PAR Northrim Martha Guild	2,438.81	96.50	2,535.31
1020.03PAR Northrim Outreach	17,159.07	(3,767.08)	13,391.99
1030.00PAR Savings Accounts	13,728.02	10,011.05	23,739.07
1030.00SCH Savings Accounts	63,789.77	(35,372.39)	28,417.38
Cash Totals:	195,858.51	(66,552.47)	129,306.04
Accounts Receivable			
1210.00SCH Tuition & Fees Receivable	20,896.31	(12,219.80)	8,676.51
1220.00SCH Smart Tuition Accounts Receivable	0.00	11,924.90	11,924.90
1290.00SCH Allowance for Doubtful Account	(5,500.00)	(3,000.00)	(8,500.00)
Accounts Receivable Totals:	15,396.31	(3,294.90)	12,101.41
Prepaid Expenses			
1400.00PAR Health Insurance Reserve-AOA	3,873.00	334.85	4,207.85
1410.00PAR Property Insurance Reserve-AOA	2,850.69	(1,629.06)	1,221.63
1400.00SCH Health Insurance Reserve-AOA	8,588.00	1,412.99	10,000.99
1410.00SCH Property Insurance Reserve-AOA	1,428.44	1,883.13	3,311.57
1420.00SCH Prepaid Expenses - School	203.20	(162.70)	40.50
Prepaid Expenses Totals:	16,943.33	1,839.21	18,782.54
Other Current Assets			
1510.00PAR Deposits	150.00	0.00	150.00
1580.00PAR Smart Tuition Suspense Account	0.00	(1,075.00)	(1,075.00)
1500.00SCH Attic Inventory	30,189.00	6,816.75	37,005.75
Other Current Assets Totals:	30,339.00	5,741.75	36,080.75
Land, Buildings, Equipment			
1700.00PAR Land	215,600.00	0.00	215,600.00
1710.00PAR Buildings	5,870,162.67	4,800.00	5,874,962.67
1720.00PAR Vehicles	47,794.00	(37,994.00)	9,800.00
1730.00PAR Equipment	363,463.52	0.00	363,463.52
1750.00PAR Accumulated Dep - Buildings	(3,061,569.69)	(149,334.00)	(3,210,903.69)
1751.00PAR Accumulated Dep - Vehicles	(27,117.33)	17,317.33	(9,800.00)
1752.00PAR Accumulated Dep - Furniture &	(303,015.24)	(17,635.70)	(320,650.94)
1730.00SCH Equipment	55,989.06	0.00	55,989.06
1752.00SCH Accumulated Dep - Furniture &	(45,093.95)	(7,208.77)	(52,302.72)
Land, Buildings, Equipment Totals:	3,116,213.04	(190,055.14)	2,926,157.90
Other Long Term Assets			
1800.00PAR Bond Issuance Costs	41,678.10	0.00	41,678.10
1810.00PAR Accumulated Bond Amortization	(41,158.83)	(519.27)	(41,678.10)
Other Long Term Assets Totals:	519.27	(519.27)	0.00

	<u>Year Begin Balance</u>	<u>Year to Date Change</u>	<u>Year to Date Balance</u>
Due to/from Accounts			
1999.00PAR Due (To) From (Entity)	(16,596.07)	(86,985.86)	(103,581.93)
1999.00SCH Due (To) From (Entity)	16,596.07	86,985.86	103,581.93
Due to/from Accounts Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets:	<u><u>3,375,269.46</u></u>	<u><u>(252,840.82)</u></u>	<u><u>3,122,428.64</u></u>
Liabilities			
Accounts Payable			
2000.00PAR Accounts Payable	48,422.63	(7,464.41)	40,958.22
2010.00PAR Credit Card Payable BOA	(59.98)	16,793.36	16,733.38
2000.00SCH Accounts Payable	2,893.52	24,499.69	27,393.21
Accounts Payable Totals:	<u>51,256.17</u>	<u>33,828.64</u>	<u>85,084.81</u>
Accrued Wages and Benefits			
2100.00PAR Accrued Salaries & Wages Payab	10,238.74	3,476.08	13,714.82
2130.00PAR Health Insurance	3,954.94	(3,954.94)	0.00
2140.00PAR Retirement - 403B & TDA Contri	(28.36)	28.36	0.00
2100.00SCH Accrued Salaries & Wages Payab	5,723.70	58,832.53	64,556.23
2130.00SCH Health Insurance	(1,407.42)	1,407.42	0.00
2140.00SCH Retirement - 403B & TDA Contri	1,543.52	(1,543.52)	0.00
Accrued Wages and Benefits Totals:	<u>20,025.12</u>	<u>58,245.93</u>	<u>78,271.05</u>
Other Liabilities			
2200.00PAR Accrued Interest Payable	12,477.08	(993.76)	11,483.32
2210.00PAR Current Portion of Long Term D	51,222.12	(6,222.12)	45,000.00
2210.00SCH Current Portion of Long Term D	4,071.12	(4,071.12)	0.00
Other Liabilities Totals:	<u>67,770.32</u>	<u>(11,287.00)</u>	<u>56,483.32</u>
Funds Held for Others			
2310.00PAR FHO - Mass Stipends	1,328.87	(461.87)	867.00
2320.00PAR FHO - Other	41,396.14	(23,330.56)	18,065.58
2320.00SCH FHO - Other	9,965.10	(10,322.90)	(357.80)
Funds Held for Others Totals:	<u>52,690.11</u>	<u>(34,115.33)</u>	<u>18,574.78</u>
Special Collections			
2401.00PAR Catholic Home Missions	85.00	(85.00)	0.00
2402.00PAR Black & Indian Missions	10.00	(10.00)	0.00
2403.00PAR Aid to Europe & Russia	10.00	(10.00)	0.00
2404.00PAR Service Collection	40.25	(40.25)	0.00
2405.00PAR Outreach	10.00	(10.00)	0.00
2407.00PAR World Mission Sunday	7.00	(7.00)	0.00
2408.00PAR Campaign for Human Development	10.00	(10.00)	0.00
2409.00PAR Retirement for Religious	2,898.00	(2,898.00)	0.00
2410.00PAR The Holy Land	60.00	(60.00)	0.00
Special Collections Totals:	<u>3,130.25</u>	<u>(3,130.25)</u>	<u>0.00</u>
Deferred Revenue			
2520.00PAR Other Deferred Revenue	305.00	(305.00)	0.00
2510.00SCH ST Tuition & Fees	6,950.00	(6,950.00)	0.00
2520.00SCH Other Deferred Revenue	98,086.65	(28,361.65)	69,725.00

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Deferred Revenue Totals:	105,341.65	(35,616.65)	69,725.00
Notes Payable & Bond Debt			
2600.00PAR Note Payable - Capital Lease	839.93	(839.93)	0.00
2620.00PAR Bond Debt	520,000.00	(45,000.00)	475,000.00
2600.00SCH Note Payable - Capital Lease	302.18	(302.18)	0.00
Notes Payable & Bond Debt Totals:	<u>521,142.11</u>	<u>(46,142.11)</u>	<u>475,000.00</u>
Total Liabilities:	<u>821,355.73</u>	<u>(38,216.77)</u>	<u>783,138.96</u>
Net Assets			
Unrestricted Net Assets			
3000.00PAR Unrestricted	2,529,460.01	0.00	2,529,460.01
3000.00SCH Unrestricted	(51,628.47)	0.00	(51,628.47)
Unrestricted Net Assets Totals:	<u>2,477,831.54</u>	<u>0.00</u>	<u>2,477,831.54</u>
Dedicated Accounts			
Without Donor Restrictions	34,227.12	18,928.10	53,155.22
With Donor Restrictions	41,855.07	20,481.41	62,336.48
Dedicated Accounts Totals:	<u>76,082.19</u>	<u>39,409.51</u>	<u>115,491.70</u>
Current Period Changes to Net Assets	0.00	(254,033.56)	(254,033.56)
Total Net Assets:	<u>2,553,913.73</u>	<u>(214,624.05)</u>	<u>2,339,289.68</u>
Total Liabilities & Net Assets:	<u><u>3,375,269.46</u></u>	<u><u>(252,840.82)</u></u>	<u><u>3,122,428.64</u></u>