

## Diocese of Des Moines

### Consolidated Financial Information including all parishes

	<u>June 30, 2016</u>
Unrestricted Cash Balance:	12,482,468
Restricted Cash Balance:	58,603,062
<b>Total Cash</b>	<b>71,085,530</b>

	<u>Fiscal Year 2016</u>
Primary Income - Collections Total:	27,567,385
Auxiliary Income Total:	4,578,256
ADA Exempt Income Total:	12,721,017
Education Income Total:	18,983,515
Cemetery Income Total:	34,436
<b>Total Income</b>	<b>63,884,609</b>

#### **ADA Exempt Income Includes:**

Building Fund Income  
Capital Campaign Income  
Designated Donations  
Restricted investment earnings  
Bequests  
Extraordinary Income/Rebates  
Inter-Parish Ministry Income  
Foundation Income  
Mass Stipends  
Cemetery Income  
Auxiliary Organizations (i.e. Altar & Rosary etc.)

## Diocese of Des Moines

### Cash and Investment Balances by Parish 6/30/2016

	RESTRICTED		UNRESTRICTED	Total Cash/ Investments
	Donor	Parish Council		
1	761,747		(16,009)	745,738
2		486,525	(5,478)	481,047
3	563,109	5,960	(2,222)	566,847
4	209,658	584,354	49	794,061
5	1,143,014	390,785	961	1,534,760
6	19,826		1,574	21,400
7	180,877	30,129	1,919	212,925
8	171,928	23,946	2,401	198,275
9	118,131	2,655	4,003	124,789
10	55,655	547,051	4,366	607,072
11	136,976	1,141,070	4,575	1,282,621
12	35,739		4,733	40,472
13	16,959	3,845	5,720	26,524
14	906,216	27,284	5,814	939,314
15	1,247,676	21,216	7,456	1,276,348
16		1,742,337	8,106	1,750,443
17			12,072	12,072
18	185,465		14,676	200,141
19	96,528	280,929	17,056	394,513
20	144,725		17,475	162,200
21	256,053	26,747	22,129	304,929
22		37,445	24,117	61,562
23			24,600	24,600
24	866,687	84,935	24,826	976,448
25	41,198	6,476	28,095	75,769
26	1,166,430	2,857,154	31,333	4,054,917
27			31,735	31,735
28		169,192	33,970	203,162
29		19,760	36,278	56,038
30	360,485	44,983	36,712	442,180
31		20,036	37,228	57,264
32	71,262	109,905	39,613	220,780
33	1,225,937	33,218	39,849	1,299,004
34	59,461		44,530	103,991
35	26,610	753,131	47,056	826,797
36	9,303	860,808	49,743	919,854
37	62,169	79,141	55,872	197,182
38	11,648	19,754	61,757	93,159
39	183,635		63,543	247,178
40	276,269	589,177	63,739	929,185
41	26,607	90,862	71,936	189,405

	RESTRICTED		UNRESTRICTED	Total Cash/ Investments
	Donor	Parish Council		
42	122,507		72,994	195,501
43	1,539,956		82,893	1,622,849
44	13,176	18,262	84,409	115,847
45	5,294	303,217	86,368	394,879
46	582,207	1,276,726	91,365	1,950,298
47	1,345,131		91,485	1,436,616
48			110,800	110,800
49	5,019		119,925	124,944
50	1,454,349	394,555	130,331	1,979,235
51	1,604,245	226,905	131,706	1,962,856
52	94,179	395,820	132,047	622,046
53	737,121	-	138,755	875,876
54	3,164,689	349,793	142,719	3,657,201
55	341,596	41,358	147,493	530,447
56	47,391	62,242	159,993	269,626
57	763,369	753,554	163,389	1,680,312
58		1,286,175	165,127	1,451,302
59	105,272		166,904	272,176
60			167,515	167,515
61		955,517	178,180	1,133,697
62	41,128		185,943	227,071
63	1,564,698	73,014	186,939	1,824,651
64	32,275		193,557	225,832
65	18,687	52,487	210,974	282,148
66	478,374	-	243,978	722,352
67	962,240	20,538	257,205	1,239,983
68	1,349,490	705,576	328,458	2,383,524
69	532,904		328,603	861,507
70		1,099,210	335,352	1,434,562
71	374,297		351,736	726,033
72	1,885,433		377,041	2,262,474
73	675,372	908,215	399,008	1,982,595
74	1,549,439		469,746	2,019,185
75	679,002	37,232	511,340	1,227,574
76	4,410	90,018	607,675	702,103
77	63,749	19,195	674,554	757,498
78	633,193	1,281,795	816,844	2,731,832
79	21,172		818,881	840,053
80	1,256,599	65,227	882,428	2,204,254
I	34,685,946	21,507,441	11,702,568	67,895,955

# **Income Account Clarifications**

## **Diocese of Des Moines**

### **Exempt Church Income**

#### AUXILIARY ORGANIZATIONS

Cash received from, or received on behalf of, an auxiliary organization such as Altar & Rosary, Parent-Teacher Organization, or Holy Name Society.

#### BUILDING FUND INCOME

Cash receipts from collections solely to fund capital projects (building, remodeling, and extraordinary repairs) of the Parish. All building fund income must be coded to separate cash or investment account on the Balance Sheet.

#### BEQUESTS

Cash receipts from estates or legacies or as memorials since they are unexpected and not included in the budget process. Distributions from a trust or estate that are on-going and to be used for parish/school operations should be recorded as undesignated donations.

#### CAPITAL CAMPAIGN INCOME

Cash received on pledged amounts resulting from special designated purpose Capital Campaign, as a Debt Reduction Drive.

#### CEMETERY INCOME

Amounts received for a parish owned cemetery.

#### DESIGNATED DONATIONS

Cash received as a donation and which is restricted to a non-operational expenditure. The designated purpose must be disclosed in the description of the transaction. If the funds are not spent within the fiscal year, they must be held in a restricted cash account.

#### FOUNDATION INCOME

Cash receipts, bequests, legacies specified for use in establishing, or adding to, a foundation which will endow certain functions and operations of the Parish (Scholarships, tuition grants, etc.) The parish must abide by the policy which calls for a corporate resolution and a separate investment account. This account should only be used for income that is going into a Foundation. If the Foundation is paying the parish funds for operations, it should not be recorded here.

#### INTER-PARISH MINISTRY INCOME

Income received by a Parish from other Parishes which are grouped as a team to reimburse the Parish for team expenses, e.g. one Parish pays the Priest's salary and the other Parishes reimburse for their share.

#### MASS STIPEND INCOME

Donations made for masses to be said in the future. These donations are to be paid to the priest as stipends either directly or in the form of a monthly allowance.

PROPERTY VALUE APPRECIATION

Amounts received after a sale of a fixed asset that exceed the book value of the fixed asset.

SALE OF PROPERTY

Sale of property that is not recorded as fixed asset on the financials. This does not include sale of securities and other financial instruments.

INVESTMENT INCOME

Dividends and interest earned from restricted investments, for which the earnings are also restricted.

CAPITAL GAIN/LOSS

Realized and unrealized gains/losses on restricted investments where the gains and losses are also restricted.

EXTRAORDINARY INCOME OR REBATE

Income that is extraordinary or is a rebate and considered a one-time payment.