

# ST JOSEPH PARISH, COMMERCE

## STATEMENTS OF FINANCIAL POSITION

Account Number		6/30/2016	6/30/2015
<b>Assets</b>			
<b>Cash &amp; Cash Equivalents</b>			
1001	Operating Checking Account	\$ 39,678	\$ 20,983
1002	Money Market Account	105,904	55,420
1003	Savings Account	-	-
1004	Certificates of Deposit	-	-
1005	Treasury Securities	-	-
1006	Diocesan Funds on Deposit	-	-
1007	Petty Cash	-	-
		145,582	76,403
<b>Receivables</b>			
1101	Tuition & Fees Receivable	-	-
1102	Accounts Receivable	-	-
1103	Allowance for Uncollectible Receivables	-	-
1104	Pledges Receivable	-	-
1105	Allowance for Uncollectible Pledges	-	-
		-	-
<b>Other Assets</b>			
1201	Prepaid Expenses	-	4,770
1202	Inventory of Scrip Vouchers	-	-
1203	Inventory (e.g. bookstore, religious articles, etc.)	-	-
1204	Deferred Charges	-	-
1205	Deposits	-	-
1206	Other	-	-
1208	Undeposited Funds	-	-
		-	4,770
<b>Property &amp; Equipment</b>			
1301	Land	-	-
1302	Land not in use	-	-
1303	Land Improvements	24,799	24,799
1304	Buildings	1,586,064	1,586,064
1305	Building Improvements	-	-
1306	Furniture & Fixtures	57,069	57,069
1308	Equipment	-	-
1310	Vehicles	-	-
1312	Leasehold Improvements	-	-
1313	Construction In Progress	44,100	-
	Total Cost Property & Equipment	1,712,032	1,667,932
1322	Accumulated Depreciation - Land Improv.	(11,573)	(9,920)
1323	Accumulated Depreciation - Building	(308,737)	(269,086)
1324	Accumulated Depreciation - Building Improv.	-	-
1325	Accumulated Depreciation - Furniture & Fixture	(31,645)	(27,524)
1328	Accumulated Depreciation - Equipment	-	-
1330	Accumulated Depreciation - Vehicles	-	-

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1332	Accumulated Depreciation - Leasehold Improv. Property & Equipment, Net of Depreciation	- 1,360,076	- 1,361,402
<b>Investments</b>			
1401	Catholic Foundation	-	-
1402	Parish Trust	-	-
1404	Other	-	-
<b>Total Assets</b>		<b>\$ 1,505,659</b>	<b>\$ 1,442,575</b>
<b>Liabilities</b>			
<b>Accounts Payable</b>			
2005	Vendors & Suppliers	(382)	(382)
2010	Payables to Diocesan Entities	-	-
2015	Other Accounts Payable	-	-
		<u>(382)</u>	<u>(382)</u>
<b>Credit Cards Payable</b>			
2031	Credit Card Payable	-	-
		<u>-</u>	<u>-</u>
<b>Special Collections</b>			
2051	Catholic University of America	-	-
2052	World Mission Sunday	-	-
2053	Catholic Campaign for Human Dev	-	-
2054	Retirement Fund for Religious	-	-
2055	Church in Latin America	-	-
2056	Aid to Church in Eastern Europe	-	-
2057	Catholic Relief Services	-	-
2058	Holy Land	-	-
2059	Catholic Home Missions	-	-
2060	Black & Indian Missions	-	-
2061	Catholic Communications	-	-
2062	Peter's Pence	616	-
2063	Operation Rice Bowl	-	-
2064	Missionary Co-op	-	-
2065	Other Special Collections	4,914	3,978
2066	Annual Diocesan Campaign	-	-
		<u>5,530</u>	<u>3,978</u>
<b>Other Accrued Expenses &amp; Liabilities</b>			
2101	Assessment Payable to Diocese	-	-
2102	Accrued Expenses	-	-
2103	Security Deposits	-	-
2104	Accrued Interest on Loan(s)	-	-
		<u>-</u>	<u>-</u>
<b>Payroll Liabilities</b>			

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Account Number		6/30/2016	6/30/2015
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	-	-
2209	Sec. 125/Flexible Spending	-	-
2210	Unpaid Stipends	1,341	1,172
2211	Payroll Liabilities - Other	188	92
		<u>1,529</u>	<u>1,264</u>
<b>Loans Payable</b>			
2301	Construction Loans	-	-
2302	Loans from Diocese	-	-
2303	Mortgage Loans	234,604	264,805
2304	Loans from Parishioners	-	-
2305	Capitalized Lease Obligations	-	-
		<u>234,604</u>	<u>264,805</u>
<b>Deferred Revenue</b>			
2401	Deferred Religious Ed Fees	-	600
2402	Deferred Tuition	-	-
2403	Other Deferred Revenue	-	-
		<u>-</u>	<u>600</u>
		<u>-</u>	<u>600</u>
	<b>Total Liabilities</b>	<u><b>241,282</b></u>	<u><b>270,265</b></u>
<b>Net Assets</b>			
3010	Beginning Unrestricted Net Assets	1,131,739	1,192,851
3011	Current Year Unrestricted Change	41,602	(61,113)
3020	Beginning Temporarily Restricted Net Assets	40,571	512
3021	Current Year Temporarily Restricted Change	50,466	40,059
3030	Begin Permanently Restricted Net Assets	-	-
3031	Current Year Permanently Restricted Change	-	-
	<i>Unauthorized Accounts</i>	-	-
		<u>-</u>	<u>-</u>
	<b>Total Net Assets</b>	<u><b>1,264,377</b></u>	<u><b>1,172,309</b></u>
	<b>Total Liabilities &amp; Net Assets</b>	<u><b>\$ 1,505,659</b></u>	<u><b>\$ 1,442,575</b></u>