

Roman Catholic Diocese of Helena  
 Combined Balance Sheet

	All Funds 2005	All Funds 2004	All Funds 2003	All Funds 2002
<b>ASSETS</b>				
Cash & cash equivalents	2,695,237	611,878	458,034	1,205,315
CD's & money market funds	525,369	798,336	148,302	1,651,309
Accounts receivable	476,779	521,381	462,182	775,595
Accrued interest receivable	56,039	75,327	58,103	66,148
Contributions receivable, net	650,444	509,594	648,052	542,513
Notes & contracts receivable	8,499,084	7,255,140	7,025,338	3,764,477
Less: allowance for doubtful accounts	(25,000)	(10,000)	(10,000)	(10,000)
Prepaid expenses	21,649	47,239	15,740	90,386
Cash surrender value of life insurance policies	17,580	14,864	10,459	7,071
Due from FDH	36,189	1,725	-	41,307
Due from CSST	95	-	-	-
Earnest money deposits	5,000	-	-	-
Investments	7,257,701	9,214,787	8,667,246	9,319,538
Trusts	464,625	469,333	462,784	459,897
Real estate, land & improvements	4,008,332	3,806,169	4,063,790	3,795,809
Furnishings & equipment	905,216	811,860	768,476	661,843
Vehicles	106,629	117,877	109,463	103,593
Less: accumulated depreciation	(1,467,181)	(1,385,712)	(1,256,545)	(1,100,787)
<b>Total Assets</b>	<b>24,233,787</b>	<b>22,859,798</b>	<b>21,631,424</b>	<b>21,374,014</b>
<b>LIABILITIES AND NET ASSETS:</b>				
Checks written in advance of deposits	-	-	-	23,744
Accounts payable & accrued expenses	432,029	1,930,924	162,376	124,969
Line of Credit	-	-	296,653	-
Foundation mass obligations, mass stipends payable	22,117	32,017	38,610	32,763
Payable to CSS+ST	-	4,282	48,189	-
Payable to FDH	-	391,477	376,536	-
Due to Latin American Missions	3,649	-	-	-
Due to Guatemala Nurses Fund	79,135	-	-	-
Deferred revenue & support	79,989	75,583	73,613	73,322
Unconditional promises to give	34,000	45,000	45,000	113,000
Deposits payable	8,001,153	7,907,180	6,065,761	6,758,316
Beneficial interest in annuities held for FDH	1,342,269	945,444	837,098	690,933
Loan payable to FDH	1,405,869	-	-	-
Loan payable to Diocese of Great Falls-Billings	1,000,000	-	-	-
Unfunded IBNR	215,404	18,264	-	-
Annuity obligations	863,581	875,470	810,384	791,614
Post-retirement benefits	3,856,726	3,515,473	3,093,623	2,854,607
<b>Total liabilities</b>	<b>17,335,921</b>	<b>15,741,114</b>	<b>11,847,843</b>	<b>11,463,268</b>
<b>NET ASSETS:</b>				
Unrestricted:				
Undesignated (deficit)	(6,939,803)	(5,386,444)	(2,354,149)	(1,322,494)
Designated	657,437	611,205	638,839	541,064
<b>Total unrestricted (deficit)</b>	<b>(6,282,366)</b>	<b>(4,775,239)</b>	<b>(1,715,310)</b>	<b>(781,430)</b>
Temporarily restricted	11,769,415	10,484,368	10,100,922	9,300,966
Permanently restricted	1,410,817	1,409,555	1,397,969	1,391,210
<b>Total net assets</b>	<b>6,897,866</b>	<b>7,118,684</b>	<b>9,783,581</b>	<b>9,910,746</b>
<b>Total liabilities and net assets</b>	<b>24,233,787</b>	<b>22,859,798</b>	<b>21,631,424</b>	<b>21,374,014</b>