

DETAIL**ASSETS**

- 1101 (00) Petty Cash
Cash held on the premises for miscellaneous expenses.
- 1115 (00) Cash in Checking Account – Parish
Current balance in the Parish checking account. If the parish maintains other checking accounts, the following accounts may be used:
- 1117 (00) School
 - 1118 (00) Parent's Club
 - 1119 (00) Other
 - 1122 (00) Cemetery
 - 1123 (00) Other
 - 1124 (00) Other
- 1150 (00) Savings – PRF
Current balance in the Parish PRF savings account. If the parish maintains other checking accounts, the following accounts may be used:
- 1151 (00) PRF/ARF
 - 1152 (00) PRF/ARF
 - 1160 (00) Building Fund
 - 1161 (00) Renovations
 - 1170 (00) Restricted Use
 - 1171 (00) Restricted Use
 - 1180 (00) PRF/ARF
 - 1181 (00) PRF/ARF
 - 1182 (00) PRF/ARF
- 1201 (00) Receivables – Parish
Amount due to the parish, but not collected.
- 1205 (00) Receivables – Religious Education Tuition
Amount due but not yet collected for religious education programs. For Archdiocesan reporting, include in account 1201.
- 1225 (00) Receivables – School
Amount of fees due to school but not collected. For internal purposes, the following accounts may be used. For Archdiocesan reporting, these accounts should be consolidated in Account 1225.
- 1226 Receivables – Tuition
 - 1227 Receivables – Registration
 - 1228 Past Due Tuition

- 1260 (00) Notes/Contracts Receivable
Include here amounts owed to the parish, school, or cemetery for which a formal promissory note or contract was signed. (Note: Notes or contracts generally carry a provision for interest to be charged on the outstanding debt).
- 1265 (00) Doubtful Receivables
Include here an allowance for amounts due but which will probably not be collected. This account will normally have a credit balance. Use in conjunction with account 6220.
- 1270 (00) Other Receivables
Amount of any other receivables.
- 1280 (00) Salary Advances
Salary advances to employees.
- 1300 (00) Scrip Inventory
Value of Scrip inventory that is on hand. This should normally be recorded at cost (i.e., purchase price). Use in conjunction with account 6175 – Cost of Scrip Inventory Sold.
- 1301 (00) Prepaid Insurance
Amount which has been paid for the next fiscal year's insurance.
- 1320 (00) Prepaid Other
Any amount which has been paid for the next fiscal year's bills.
- 1401 (00) Investments
Value of stocks, bonds, or other investments of the parish that are being administered by the Archdiocese.
- 1410 (00) Endowment Fund Assets
Amount of funds the parish school has invested in an Endowment Fund.
- 1412 (00) Educational Fund Assets
Amount of funds the parish school has invested in an Educational Fund.
- 1414 (00) Cemetery Care Fund Assets
Amount of funds the parish has invested in a Cemetery Care Fund.
- 1501 (00) Land
Value of land owned by the parish, school or cemetery if you have the actual cost or a reliable estimate.
- 1505 (00) Buildings
Value of the buildings owned by the parish, school or cemetery, using your 1987 insurance appraisal amounts.

- 1520 (00) Construction in Progress
 Costs of new construction or major renovations. Once construction is complete, reclassify the total cost to a capital asset account (Buildings or Repairs and Renovations). For internal purposes, the following account may be used for school construction. For Archdiocesan reporting, include in Account 1520.
 1521 Construction in Progress – School
- 1530 (00) Capital Purchase/Equipment
 Cost of equipment owned and used by the parish which cost more than \$10,000. For internal use, the following accounts may be used. For Archdiocesan reporting include in Account 1530.
 1531 Rectory
 1532 Church
 1533 School
 1534 Convent
 1535 Parish Center
 1536 Gym
 1537 Hall
 1538 House
 1539 Other
- 1550 (00) Repairs/Renovations
 Costs of miscellaneous capital repairs or renovations. For internal use, the following account may be used. For Archdiocesan reporting, include into Account 1550.
 1551 Repairs/Renovations -Rectory
 1552 Repairs/Renovations Church
 1553 Repairs/Renovations -School
 1554 Repairs/Renovations -Convent
 1555 Repairs/Renovations -Parish Center
 1556 Repairs/Renovations -Gym
 1557 Repairs/Renovations -Hall
 1558 Repairs/Renovations -House
 1559 Repairs/Renovations –Other
- 1580 (00) Accumulated Depreciation - Parish
 Include here the total amount of depreciation taken on parish owned buildings and equipment. For internal use, the following accounts may be used. For Archdiocesan reporting, include into Account 1580.
 1581 Accumulated Depreciation-Rectory
 1582 Accumulated Depreciation-Church
 1583 Accumulated Depreciation-School
 1584 Accumulated Depreciation-Convent
 1585 Accumulated Depreciation-Parish Center
 1586 Accumulated Depreciation-Gym
 1587 Accumulated Depreciation-Hall
 1588 Accumulated Depreciation-House
 1589 Accumulated Depreciation-Other
- 1650 (00) Other Assets
 Include here the cost of assets that are not included elsewhere.

LIABILITIES

2101	(00)	<u>Accounts Payable – Parish</u> Monies owed by the parish to others (usually creditors).
2105	(00)	<u>Accounts Payable – School</u> Monies owed by the school to others (usually creditors).
2107	(00)	<u>Interest Payable – PRF/ARF Loan</u> Amount of interest due on a PRF/ARF Loan.
2108	(00)	<u>Interest Payable – Other</u> Amount of interest due on any other parish obligation.
2109	(00)	<u>Excise Tax Payable</u> Any excise tax liability owed but not paid.
2125	(00)	<u>Assessment Payable</u> Amount of the Archdiocesan Assessment owed but not paid.
2127	(00)	<u>DO NOT USE</u> (formerly Bequest Assessment Payable)
2129	(00)	<u>Per Pupil Tax Payable</u> Amount of the per pupil assessment owed but not paid.
2130	(00)	<u>Accounts Payable – All Other</u> All other amounts owed by the parish and its organizations.
2140	(00)	<u>Salary Payable</u> Amount owed to employees but not paid (e.g., teachers during July and August if contracts are based on a September-August year).
2151	(00)	<u>FICA Taxes Withheld</u> Amount withheld (but not yet remitted to the US Treasury) from employees' gross payroll for FICA taxes. If the parish elects to split FICA, the following account may be used. For Archdiocesan reporting, include into Account 2151. 2152 <u>Employee Medicare Withheld</u>
2155	(00)	<u>Federal Income Taxes (FIT) Withheld</u> Amount withheld (but not yet remitted to the US Treasury) from employees' gross payroll for federal income taxes.

2160	(00)	<p>Other Payroll Withholding All other amounts withheld from employees' gross payroll. For internal purposes, the following accounts may be used for these funds. For Archdiocesan reporting, these accounts should be consolidated into Account 2160.</p> <p>2161 <u>Tax Annuity Plan (TSA)</u> 2162 <u>Medical</u> 2163 <u>Pension – Archdiocesan</u> 2164 <u>Dental</u> 2165 <u>Credit Union</u> 2166 <u>Oregon Income Tax</u> 2167 <u>HSA Employee Contribution</u> 2168 <u>FSA Employee Contribution</u> 2169 <u>Info Armor</u></p>
2170	(00)	<p>PFMLA Employee Contribution</p>
2171	(00)	<p>Employer FICA Taxes Payable Amount of employer's share for FICA taxes (prior to remitting to the US Treasury). If the parish elects to split FICA, the following account may be used. For Archdiocesan reporting, include in Account 2171.</p> <p>2172 <u>Employer Medicare Payable</u></p>
2173	(00)	<p>Unemployment Insurance</p>
2181	(00)	<p>Benefits Payable Amount of employer's contributions to all employee benefit plans. For internal purposes, the following accounts may be used for specific benefits. For Archdiocesan reporting, these amounts should be consolidated into Account 2181.</p> <p>2182 <u>Worker's Compensation Payable</u> 2183 <u>Lay Medical Plan Payable</u> 2185 <u>Lay Pension Payable</u> 2186 <u>Lay Dental Plan Payable</u> 2187 <u>Lay Disability Payable</u> 2188 <u>Lay Life Insurance Payable</u></p>
2189	(00)	<p>Other Payroll Liabilities Amount owed by the parish for other payroll related liability (e.g. Accrued Vacation Pay).</p>
2190	(00)	<p>Other Payables Amount of any unusual or non-recurring payables. For internal purposes, the following two accounts may be used. For Archdiocesan reporting, combine these into Account 2190.</p> <p>2191 <u>Other Payables-Parish</u> 2192 <u>Other Payables-School</u></p>
2201	(00)	<p>Damage Deposit Amount of refundable deposit held for use of parish facilities.</p>
2205	(00)	<p>Unspent Pastor's Discretionary Fund Amount from the Pastor's Discretionary Fund which has been charged to</p>

operations but have not been spent.

2206 (00) Unspent Principal's Discretionary Fund
Amount from the Principal's Discretionary Fund which has been charged to operations but have not been spent.

Note: If the parish or school receives a donation for 2205 or 2206, record income (4405), expense (6120) and liability (2205 or 2206) at the time funds are received. Subsequent disbursements only reduce this liability account.

2210 (00) Parish Custodial Funds & Special Collections
Amounts entrusted to the parish for the purpose of holding, receiving and disbursing such funds for another agency or institution. These assets are not the property of the parish but are held for others. For internal purposes, Accounts 2211 through 2225 may be used to accumulate individual Parish Custodial Funds (listing below is a suggestion only, the parish may title these accounts as needed). For Archdiocesan reporting, include into Account 2210.

- 2211 Parish Resettlement
- 2212 Sister Parish
- 2213 Miscellaneous Custodials
- 2214 Miscellaneous Custodials
- 2215 Boy/Girl Scouting Operations
- 2221 Church/Council
- 2222 Food Bank
- 2223 Channel
- 2224 Human Life
- 2225 St. Vincent de Paul

2230 (00) Custodial Collections
Amounts entrusted to the parish for Special Collections scheduled by the Archdiocese. These assets are not the property of the parish, but are held for others and should be remitted promptly to the appropriate agency. For internal purposes, Accounts 2231 through 2245 may be used to accumulate individual Custodial funds (listing below is a suggestion only; the parish may title these accounts as needed). For Archdiocesan reporting, they should be included in Account 2230.

- 2231 Mission Sunday
- 2232 Rice Bowl
- 2233 Guest Missionary
- 2234 Bishop's Overseas Aid Appeal (CRS)
- 2235 Emergency Relief
- 2238 Other Mission
- 2239 Other Mission
- 2242 Peter's Pence
- 2243 Campaign for Human Development
- 2244 Catholic University
- 2245 Catholic Communications
- 2246 NOBC
- 2247 National Shrine
- 2248 Holy Land
- 2249 Other Custodial Collection
- 2250 Other Custodial Collection
- 2251 Priest Pension Fund

2301	(00)	<u>Parish PRF/ARF Debt (Loan)</u> Principal amount owed on a PRF/ARF loan (Parish or Archdiocesan Revolving Fund).
2310	(00)	<u>Other Parish Debt (Loan)</u> Principal amount owed a bank or other financial institution
2320	(00)	<u>Other Parish Debt</u> Principal amount owed for any other long term debt.
2401	(00)	<u>Restricted Revenue #1</u> Current balance of any Restricted Donations. The balance in these accounts reflects the unused (unspent) portion of the donation
2402	(00)	<u>Restricted Revenue #2</u>
2403	(00)	<u>Restricted Revenue #3</u>
2404	(00)	<u>Restricted Revenue #4</u>
2405	(00)	<u>Restricted Revenue #5</u>
2451	(00)	<u>Unearned Tuition</u> The amount of tuition received in the current year for the upcoming school year.
2452	(00)	<u>Unearned Registration Fees</u> The amount of fees received in the current year for the upcoming school year.
2453	(00)	<u>Unearned Rent</u> Amount of rent payment collected in advance.
2454	(00)	<u>Other Unearned Income</u> Amount received for goods that have not been delivered or services that have not been rendered.
2460	(ALL)	<u>Other Liabilities</u> Any liabilities which cannot be placed in the above accounts.

FUND BALANCES

3101	(00)	<u>Fund Balance – Beginning of Period</u> Amount of the General Fund Balance at the beginning of the accounting period.
3103	(00)	<u>Fund Balance Change</u> Changes in the General Fund Balance during the year as a result of unusual and non-recurring events, including any change due to the addition of previously <u>unrecorded</u> assets and liabilities. <u>This account is closed each year end in the same manner as revenue and expense accounts.</u> NOTE: This account is not used in normal circumstances.
3109	(00)	<u>Year to Date Net Income/Loss</u> Excess of revenues over expenses to date. For purposes of preparing the Parish Annual Report, this represents the amount prior to closing your parish books.
3211	(00)	<u>Building Fund</u>
3212	(00)	<u>Capital Improvement Fund</u>
3213	(00)	<u>Debt Reduction Collection Fund</u>
3215	(00)	<u>Equipment Fund</u>
3216	(00)	<u>Program Fund</u>
3217	(00)	<u>Other Program Fund</u>
3218	(00)	<u>Grant/Government Fund</u>
3219	(00)	<u>Endowment Fund</u>
3220	(00)	<u>Milk-Government</u>
3221	(00)	<u>Hot Lunch – Government</u>

3222	(00)	<u>Saul Haas</u>
3231	(00)	<u>Educational Fund</u>
3232	(00)	<u>Cemetery Care Fund</u>
3240	(00)	<u>Tuition Aid Fund</u>
3255	(00)	<u>Other Fund Balance #1</u> Current balance of any Designated Fund Balance accounts. These are <u>not</u> restricted funds. (See Section IV: Designated Funds.)
3256	(00)	<u>Other Fund Balance #2</u>
3257	(00)	<u>Other Fund Balance #3</u>
3258	(00)	<u>Other Fund Balance #4</u>
3259	(00)	<u>Other Fund Balance #5</u>
3999	(00)	<u>ARCHDIOCESAN ADJUSTMENTS</u> <u>DO NOT USE THIS ACCOUNT UNLESS INSTRUCTED TO DO SO.</u> This account is used only by the Chancery to make corrections in case of an error in the Annual Report.