

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 - 1145 (00) Other
- 1146 (00) Priest and Deacon Education Fund
Cumulative amount of unused priest and deacon education funds remitted to the Vicar for Clergy's (VC) office at the end of the fiscal year. The balance must not exceed the maximum set by the VC for these funds. For internal purposes, the following accounts may be used. For Archdiocesan reporting, these accounts should be consolidated in acct. 1146.
- 1147 (00) Priest Education Fund
 - 1148 (00) Deacon Education Fund
- 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.

- 1310 (00) Inter-parish Receivables
Amount of receivables from another parish. For internal purposes, the following accounts may be used. For Archdiocesan reporting, include in Account 1310.

1311-1316 Due from parish (name)

- 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) Accounts Payable – Parish
Monies owed by the parish to others (usually creditors).
- 2105 (00) Accounts Payable – School
Monies owed by the school to others (usually creditors).
- 2107 (00) Interest Payable – PRF/ARF Loan
Amount of interest due on a PRF/ARF Loan.
- 2108 (00) Interest Payable – Other
Amount of interest due on any other parish obligation.
- 2109 (00) Excise Tax Payable
Any excise tax liability owed but not paid.
- 2110 (00) Inter-parish Payables
Amount that is owed to another parish. For internal purposes, the following accounts may be used. For Archdiocesan reporting, include in Account 2110
- 2111 – 2120 Due to parish (Name)
- 2125 (00) Assessment Payable
Amount of the Archdiocesan Assessment owed but not paid.
- 2127 (00) **DO NOT USE** (formerly Bequest Assessment Payable)
- 2129 (00) Office of Catholic Schools Fees Payable
Amount of the OCS assessment owed but not paid.
- 2130 (00) Accounts Payable – All Other
All other amounts owed by the parish and its organizations.
- 2140 (00) Salary Payable
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)	<p><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.</p> <p>2152 <u>Employee Medicare Withheld</u></p>
2155	(00)	<p><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.</p>
2160	(00)	<p><u>Other Payroll Withholding</u> 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)	<u>PFMLA Employee Contribution</u>
2171	(00)	<p><u>Employer FICA Taxes Payable</u> 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)	<u>Unemployment Insurance</u>
2174	(00)	<p><u>Long Term Care Insurance</u> Amount withheld from employees' pay for LTC insurance.</p>
2181	(00)	<p><u>Benefits Payable</u> 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><u>Other Payroll Liabilities</u> Amount owed by the parish for other payroll related liability (e.g., Accrued Vacation Pay).</p>

2190	(00)	<p><u>Other Payables</u> 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. 2191 - 2199 Other Payables</p>																														
2201	(00)	<p><u>Damage Deposit</u> Amount of refundable deposit held for use of parish facilities.</p>																														
2205	(00)	<p><u>Unspent Pastor's Discretionary Fund – DO NOT USE</u> Record only actual expense incurred for the year (see account 6120). Budgeted funds that are unused at the end of the year are not carried over to the next FY.</p>																														
2206	(00)	<p><u>Unspent Principal's Discretionary Fund – DO NOT USE</u> Record only actual expense incurred for the year (see account 6120). Budgeted funds that are unused at the end of the year are not carried over to the next FY.</p>																														
2210	(00)	<p><u>Parish Custodial Funds & Special Collections</u> 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 2229 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 – 2229 Other Parish Custodials</p>																														
2230	(00)	<p><u>Custodial Collections</u> 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.</p> <table border="0" style="margin-left: 20px;"> <tr><td>2231</td><td>Mission Sunday</td></tr> <tr><td>2232</td><td>Rice Bowl</td></tr> <tr><td>2233</td><td>Guest Missionary</td></tr> <tr><td>2234</td><td>Bishop's Overseas Aid Appeal (CRS)</td></tr> <tr><td>2235</td><td>Emergency Relief</td></tr> <tr><td>2238</td><td>Other Mission</td></tr> <tr><td>2239</td><td>Other Mission</td></tr> <tr><td>2242</td><td>Peter's Pence</td></tr> <tr><td>2243</td><td>Campaign for Human Development</td></tr> <tr><td>2244</td><td>Catholic University</td></tr> <tr><td>2245</td><td>Catholic Communications</td></tr> <tr><td>2246</td><td>NOBC</td></tr> <tr><td>2247</td><td>National Shrine</td></tr> <tr><td>2248</td><td>Holy Land</td></tr> <tr><td>2249 - 2270</td><td>Other Custodial Collection</td></tr> </table>	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 - 2270	Other Custodial Collection
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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</u> Current balance of any Restricted Donations. The balance in these accounts reflects the unused (unspent) portion of the donation. For internal purposes, the following accounts may be used. For Archdiocesan reporting, combine these into Account 2401. 2402 – 2450 Other Restricted Revenue
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>
3231	(00)	<u>Educational Fund</u>
3232	(00)	<u>Cemetery Care Fund</u>

3240 (00) Tuition Aid Fund

3255 (00) Other Fund Balance

Current balance of any Designated Fund Balance accounts. These are not restricted funds. (See Section IV: Designated Funds.) For internal purposes, the following accounts may be used. For Archdiocesan reporting, combine these into Account 3255.

3256 – 3290 Other Fund Balance

3999 (00) ARCHDIOCESAN ADJUSTMENTS

DO NOT USE THIS ACCOUNT UNLESS INSTRUCTED TO DO SO.

This account is used only by the Chancery to make corrections in case of an error in the Annual Report.