

POLICY CHANGES

- I. Section A
 - A. Section A.IX – Cash Receipts
 - 1. Added requirement for third counter.
 - 2. Removed requirement for counting by individual mass.
 - B. Payroll
 - 1. Section A.XI.3 - The Archdiocese's Integrated Payroll and Benefits Services office does not allow gift cards (including Scrip) to be processed through payroll (A.XI.3)
 - 2. Section D
 - a. Updated housing allowance to be designated prior to beginning of the calendar year (January 1), not fiscal year (see also account 5245)
 - b. Edited to be consistent with what the budget letter says regarding UI, WC, Payroll and Benefits admin fee which are to be consolidated to 5250 – Employer Labor Fees.
 - c. Emphasized that the payroll JE should be based on the Payroll Distributed Detail or Summary Report
 - d. Updated the payroll JE template with actual example of the Payroll Distributed Summary Report (Appendix D-2)
- II. Section XXI – Information Technology new section

UPDATES TO THE CHART OF ACCOUNTS			
ACCOUNT	NEW	OUT	COMMENTS
ASSETS			
1123-1145 – Other Checking Accounts	✓		Subaccounts of 1115 – Cash in Checking
1146-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.
1147 – Priest Education Fund	✓		
1148 – Deacon Education Fund	✓		
1310 – Inter-parish Receivables	✓		Amount of receivables from another parish.
1311-1316 – Due from parish (Name)			
LIABILITIES			
2110 – Inter-Parish Payables	✓		Amount that is owed to another parish
2111-2120 – Due to parish (Name)	✓		
2129 – Office of Catholic Schools Fees Payable			Renamed from “Per Pupil Tax Payable”
2174 – Long Term Care Insurance	✓		Amount withheld from employees’ pay for LTC insurance
2211-2225 – Parish Custodial funds <u>individual</u> accounts under 2210		✓	Individual accounts replaced with a range (2211-2229)

Updates to the Parish Account Manual – January 2024


UPDATES TO THE CHART OF ACCOUNTS			
ACCOUNT	NEW	OUT	COMMENTS
2211-2229 – Other Parish Custodials	✓		Replaces individual parish custodial accounts (2211-2225)
2249-2270 – Other Custodial Collection	✓		
2205-Unspent Pastor's Discretionary Fund 2206-Unspent Principal's Discretionary Fund			Marked as "DO NOT USE". 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.
2402-2405 – Restricted revenues #2 to #5		✓	Individual accounts replaced with range 2402-2450
2402-2450 – Other Restricted Revenue	✓		Replaces individual restricted revenue accounts 2402-2450
FUND BALANCES			
3222-Saul Haas		✓	
3256-3259 – Other Fund Balance #2 to #5		✓	Individual accounts replaced with range 3256-3290
3256-3290 – Other Fund Balance	✓		Replaces individual accounts 2356-2359
REVENUES			
4102-Contributions Loose			Renamed from "Mass Loose"
4120-Building Fund Drive Revenue			Revised definition: Amount raised and <u>used</u> to fund new buildings during an Archdiocese approved capital campaign . The unspent portion must be maintained as Restricted Revenue (24xx).
4121-Capital Improvement Fund Drive Collections			Amount raised and <u>used</u> to fund major renovations or improvements during an Archdiocese approved capital campaign to an existing building, purchase new equipment or make major repairs to capital equipment. The unspent portion must be maintained as Restricted Revenue (24xx).
4170-Debt Reduction Envelope			Revised definition: Amounts specifically collected for use in reducing the PRF debt
4225-Parish Support-Direct			Renamed from "Parish Support"
4226-Parish Support-Indirect	✓		
4227-Archdiocesan Support – Fulcrum			Renamed from "Archdiocesan Support"
4319-4322-Other Fundraising Revenue #1-#4		✓	Individual accounts replaced with range 4319-4329
4319-4329 - Other Fundraising Revenue	✓		Replaces individual accounts 4329-4322
4331-4334 – Guild/Society/Circle Revenues #2 - #5		✓	Individual accounts replaced with range 4331-4339
4331-4339 – Guild/Society/Circle Revenues	✓		Replaces individual accounts 4331-4334
4340 - Bingo, Raffles, Other			Replaced "Reno Night" with "Other."

Updates to the Parish Account Manual – January 2024

UPDATES TO THE CHART OF ACCOUNTS			
ACCOUNT	NEW	OUT	COMMENTS
			Revised definition: <u>Gross</u> amount raised from Bingo, Raffles, and other fundraisers. Expenses are to be recorded separately (see accounts 6186 – 6189).
4343 – Other			Replaced “Reno Night”
4402 – Bequests – Unrestricted			Revised definition: Amount left to the parish in a “will” or any ‘at-death’ gift (including a beneficiary designation from a life insurance policy or an IRA, etc.) for general parish use and any distributions from trusts
4407 – Bequests – Restricted			Revised definition: Amount left to the parish in a “will” or any ‘at-death’ gift (including a beneficiary designation from a life insurance policy or an IRA, etc.) for a specific purpose use, and any distributions from trusts. The restriction must appear in the document (e.g., will, trust, beneficiary designation) to qualify as restricted. The unspent portion should be maintained as a Restricted Revenue. (24xx).
4470 – Other Gift Revenue			Revision: Contact Parish Financial Services before using this account.
4520 – Bulletin Income		✓	This is not allowed. Marked as “DO NOT USE”.
4531-4534 – Rental Income – Parish #2 - #5		✓	Individual accounts replaced with range 4531-4534
4531-4534 – Rental Income - Parish	✓		Replaces individual accounts with range 4531-4534
4536-4537 – Rental Income - School	✓		New range to add 4537
4539-4549 – Lease Income	✓		Subaccounts of 4538 – Lease Income
4602-4604 – Program Revenue #2 - #4		✓	Individual accounts replaced with range 4602-4699
4602 – 4699 – Program Revenue	✓		Replaces individual accounts with range 4602 – 4699
4721-4723 – Pastoral Services #2 - #4		✓	Individual accounts replaced with range 4721-4725
4721-4725 – Pastoral Services			Replaces individual accounts with range 4721-4725
4730 – Office of Catholic Schools Fee			Renamed from “Per Pupil Tax Fee”
EXPENDITURES			
5161-5162 – Other Employees #2 - #3		✓	Individual accounts replaced with range 5161 - 5169
5161-5169 – Other Employees	✓		Replaces individual accounts 5161 - 5162
5238 – Deacon Education Fund	✓		

UPDATES TO THE CHART OF ACCOUNTS			
ACCOUNT	NEW	OUT	COMMENTS
5207 – Unemployment Insurance			Marked “DO NOT USE” . See 5250.
5208 – Worker’s Compensation			Marked “DO NOT USE” . See 5250.
5250 – Employer Labor Fees	✓		Consolidate here accounts 5207 – UI, 5208 - Workers Comp, 5921 – Payroll Admin Fee and 5922 - Benefits Admin Fee
5516-5519 – Other Office Supplies individual accounts		✓	Individual accounts replaced with range 5516-5519
5516-5519 – Other Office Supplies	✓		Replaces individual accounts 5516-5519
57xx accounts with “Subsidy” in the account name			Replaced “Subsidy” with “Support”
5788 – Channel Payments		✓	
5852-5854 – Other Repairs and Maintenance #2 - #4			Individual accounts replaced with range 5852 - 5859
5852-5859 – Other Repairs and Maintenance	✓		Replaces individual accounts 5852 - 5859
6106 – Interest Expense - Other		✓	
6115 – Lease Expenses	✓		This will be deducted from lease income when calculating the assessment. Use this account when lease expenses exceed 15% of lease income.
6120 – Pastor’s/Principal’s Discretionary Fund			Must be incurred and not just set aside for future use.
6163 – Newspaper Costs			Renamed from “Parish Newspaper Costs”
6151-6154 – Guild/Society/Circle Expenses #2 - #5		✓	Individual accounts replaced with range 6151 - 6154
6151-6154 – Guild/Society/Circle Expenses	✓		Replaces individual accounts 6151 - 6154
6186 – Bingo, Raffle, Other			Renamed from “Bing, Raffle, Reno Night”
6189 – Other			Renamed from “Reno Night Expenses”
6430 – Lodging Expenses			Renamed from “Board and Room”
6602 – Prior Year Parish Assessment and Penalties			Renamed to add “and Penalties”
6607 – WCEA Dues	✓		

PAM Updated by:



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PAM Updates Approved by:



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