

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.

- 1270 (00) **Other Receivables**
Amount of any other receivables.

- 1280 (00) **Salary Advances**
Salary advances to employees.

- 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 \$5,000. 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
- 2105 (00) **Accounts Payable – School**
Monies owed by the school to others.
- 2107 (00) **Interest Payable – PRF/ARF Loan**
Amount of interest due on a PRF 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
- 2125 (00) **Assessment Payable**
Amount of the Archdiocesan Assessment owed but not paid.
- 2127 (00) **Bequest Assessment Payable**
Amount owed for the 5% Assessment on Unrestricted Bequests. Used in conjunction with account 6680. For further information on this account contact the Parish Finance Manager at (206) 382-4573.
- 2129 (00) **Per Pupil Tax Payable**
Amount of the per pupil 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) **FICA Taxes Withheld**
Amount withheld (but not yet remitted to the IRS) 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 Employee Medicare Withheld

- 2155 (00) **Federal Income Taxes (FIT) Withheld**
Amount withheld (but not yet remitted to the IRS) from employees gross payroll for federal income taxes.
- 2160 (00) **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.
- 2161 Tax Annuity Plan (TSA)
 - 2162 Medical
 - 2163 Pension – Archdiocesan
 - 2164 Dental
 - 2165 Credit Union
 - 2166 Oregon Income Tax
- 2171 (00) **Employer FICA Taxes Payable**
Amount of employer's share for FICA taxes (prior to remitting to IRS). If the parish elects to split FICA, the following account may be used. For Archdiocesan reporting, include in Account 2171.
- 2172 Employer Medicare Withheld
- 2181 (00) **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.
- 2182 Worker's Compensation Payable
 - 2183 Lay Medical Plan Payable
 - 2185 Lay Pension Payable
 - 2186 Lay Dental Plan Payable
 - 2187 Lay Disability Payable
 - 2188 Lay Life Insurance Payable
- 2189 (00) **Other Payroll Liabilities**
Amount owed by the parish for other payroll related liability.
- 2190 (00) **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.
- 2191 Other Payables-Parish
 - 2192 Other Payables-School

- 2201 (00) **Damage Deposit**
Amount of refundable deposit held for use of parish facilities.

- 2205 (00) **Unspent Pastor's Discretionary Fund**
Amount from the Pastor's Discretionary Fund which has been charged to operations but will be spent in future years.

- 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

- 2301 (00) **Parish PRF/ARF Debt (Loan)**
Principal amount owed on a PRF/ARF loan (Parochial or Archdiocesan Revolving Fund).

- 2310 (00) **Other Parish Debt (Loan)**
Principal amount owed a bank or other financial institution.
- 2320 (00) **Parish Other Debt**
Principal amount owed for any other long term debt.
- 2401 (00) **Restricted Revenue #1**
Current balance of any Restricted Donations. The balance in these accounts reflects the unused (unspent) portion of the donation
- 2402 (00) **Restricted Revenue #2**
- 2403 (00) **Restricted Revenue #3**
- 2404 (00) **Restricted Revenue #4**
- 2405 (00) **Restricted Revenue #5**
- 2451 (00) **Unearned Tuition**
- 2452 (00) **Unearned Registration Fees**
The amount of school tuition or fees received for the current or upcoming school year prior to being billed.

FUND BALANCES

- 3101 (00) **Fund Balance – Beginning of Period**
Amount of the General Fund Balance at the beginning of the accounting period.

- 3103 (00) **Fund Balance Change**
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 unrecorded assets and liabilities. This account is closed each year end in the same manner as revenue and expense accounts. NOTE: This account is not used in normal circumstances.

- 3109 (00) **Year to Date Net Income/Loss**
Excess of revenues over expenses to date for purposes of preparing Parish Financial Statements only. NOTE: Do NOT use this account when filling out your Parish Annual Report. The Annual Report should be completed prior to closing your parish books.

- 3211 (00) **Building Fund**
- 3212 (00) **Capital Improvement Fund**
- 3213 (00) **Debt Reduction Collection Fund**
- 3215 (00) **Equipment Fund**
- 3216 (00) **Program Fund**
- 3217 (00) **Other Program Fund**
- 3218 (00) **Grant/Government Fund**
- 3219 (00) **Endowment Fund**
- 3220 (00) **Milk-Government**
- 3221 (00) **Hot Lunch – Government**
- 3222 (00) **Saul Haas**
- 3231 (00) **Educational Fund**
- 3232 (00) **Cemetery Care Fund**
- 3240 (00) **Tuition Aid Fund**
- 3255 (00) **Other Fund Balance #1**
Current balance of any Designated Fund Balance accounts. (See Section IV: Designated Funds.)
- 3256 (00) **Other Fund Balance #2**
- 3257 (00) **Other Fund Balance #3**

3258 (00) **Other Fund Balance #4**

3259 (00) **Other Fund Balance #5**

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.