

INSTRUCTIONS FOR COMPLETING THE ANNUAL FINANCIAL REPORT

Account descriptions and ACS account numbers provided for assistance in completing the annual financial report online via the survey format. This document is only for reference when completing the report.

BALANCE SHEET

ASSETS

ACS Account Numbers	Description
1010-1020	Cash – Be sure to record the reconciled balance after deducting outstanding checks and taking into consideration any deposits in transit. If you have several checking accounts, add the reconciled totals and enter here. Include all balances from related activities, i.e., bingo, cemetery, cafeteria, etc. Reconciled bank account information is recorded in the survey. Mass stipend account is recorded separately in the Annual Financial Report survey.
1030	Petty Cash – List all petty cash accounts here.
1040-1049	ADLF Deposits List all ADLF deposit accounts in ADLF at June 30, 2018.
1040-1049	Additional ADLF Deposits -Total the balances of those deposits in ADLF as of June 30, 2018 not included in ADLF Deposits.
1100-1135	Accounts Receivable – Any amounts owed to your parish/school by any other entity or person. Deduct the estimated amount of uncollectibles.
1200	Prepaid Expense – Any expenses you have prepaid that will be used in the next (2018-2019) fiscal year.
1300	Other Assets – Sum of all other assets. Total Assets – Sum of all Assets

LIABILITIES

2010-2100, 2300	Accounts Payable – Any amounts owed by your parish/school as of June 30, 2018.
2200	Accrued Payroll-School – Any salary due to employees at June 30, 2018 and not yet paid. Also include employer portion FICA, and payroll fees related to this salary.
2400-2409	ADLF Loans – The balance of all ADLF loans as of June 30, 2018
2500-2600	Deferred Income – Any income collected and not yet earned, such as registration fees and tuition collected for school year 2018-19.
2700	Designated Funds – Any income <i>internally</i> designated for specific purposes.
2800	Donor Restricted Funds – Any income <i>externally</i> restricted (by the donor) for specific purposes.
2900	Other Liabilities – All other miscellaneous liabilities of the parish/school. Total Liabilities - Sum of all Liabilities.
3100	Net Assets -Fund Balance

ASSETS = LIABILITIES + NET ASSETS (FUND BALANCE)

PARISH INCOME

ACS Account Numbers	Description
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Parish Ordinary

4010	Sunday & Holy Day Collections – All income received through Sunday and Holy Day collections (envelopes and “loose cash”).
	Donations & Contributions – All income received from non-parishioners or organizations not collected through the Sunday collection cycle, stole fees, votive offerings, non profit-generating sales of religious articles, literature or pamphlets, memorial contributions, and criterion subscription income. Must distinguish donations and contributions between the following:
4041	Archdiocese
4042	Corporate
4043	Individual
4045-4100	Other
4840	Endowment Income – All income received for the purposes of endowment and the interest gained on an endowment.
4400-4500	Fundraising Income – All income derived from any fundraising or charity gaming activities performed by the parish.
4260, 4310-4340	Instructional Income – All income received from summer program fees, registration and book fees, sacramental fees, and miscellaneous program fees from activities of the parish.
4600-4260	Sales Income – All income received from the profit-generating sales of items by the parish or its' ministries including the income received from the sales of advertising or marketing, e.g. church bulletin.
4670	Cemetery Income – All income from cemetery and related income from the following: <ul style="list-style-type: none"> Sales of Graves - All income from the sale of lots, graves, spaces in the parish cemetery. Contribution Revenue- All income received as contributions to the parish cemetery Other Cemetery Revenue- All other income received from the operations of the cemetery.
4640-4660, 4710, 4880	Other Income – All income derived from activities of the parish such as, CYO and other athletic activities, related organizations, rental of any parish property, and miscellaneous income.
4820-4830	Interest & Investment Income – All income received from interest gained from any checking, savings, and ADLF accounts belonging to the parish.
4810	UCA Overage Allocation – All income received from the overage allocation of the United Catholic Appeal.
	Total Ordinary Parish Income – Sum of all Parish Ordinary Income

Extraordinary

4020-4039	Chancery & Other Collections – All income received from chancery and mission collections, such as Propagation of the Faith, Black & Native American Missions, Aid to Eastern Europe, etc.
4850	Bequests – All income received from estates and bequests.
	Grants for Programs – All income for programs received from grants. It is necessary to distinguish between incomes from the following grants:
4861	Capital Grants for Programs
4860, 4862	Other Grants for Programs
4900	Capital Campaign – All income received from capital campaigns.
	Total Extraordinary Parish Income – Sum of all Extraordinary Income

Total Parish Income

Parish Ordinary Income
Parish Extraordinary Income
Total Parish Income – Sum of Parish Ordinary Income and Parish Extraordinary Income

Percentage of Households Who Financially Support the Parish through Sunday & Holy Day Collections – Number of households supporting the parish through Sunday & Holy Day Collections divided by the total number of parish households.

PARISH EXPENSE

ACS Account Numbers	Description
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Parish Ordinary

	<p>Salary Expense – All salary expenses incurred for employees of the parish. Must distinguish between the following:</p> <p style="margin-left: 20px;">Professional Salary - All professional, licensed employees including pastors.</p> <p style="margin-left: 20px;">Support Salary - All supporting, non-licensed employees including maintenance and daycare</p> <p>Government Funded Expense – All expenses incurred from government activities, including State and Federal.</p>
5010-5020, 5025 5030-5055 5497	
5110-5160	Benefit Expense – All benefit expenses, such as the employer share of FICA, SECA reimbursement, Payroll fee, retirement, health, worker compensation, and unemployment insurance for employees of the parish.
5210-5230	Staff Training Expense – All continuing education, staff retreats, and in-service program expenses incurred for employees of the parish.
5310-5325	Cathedraticum – All expenses incurred related to the Archdiocese, vocation, clergy retirement, and clergy health assessments that are included on the monthly billing.
5330	Other assessment – All expenses related to other assessments not included above (i.e. property assessments)
5340	High School Investment – All expenses related to the high school assessment that is included on the monthly billing.
5345	Deanery or Religious Education Subsidy – All expenses related to the deanery or religious education assessment that is included on the monthly billing.
5410-5416	Interest & Bad Debt Expense – All expenses incurred related to bank fees, short-term billing interest, ADLF interest, and bad-debt expense of the parish.
	Donations & Contribution Expense – All expenses related to contributions to outside organizations and any development expenses of the parish. Must distinguish between the following:
5419	Archdiocese
5422	Corporate
5423	Individual
5418-5492	Other
5490, 5494	Fundraising Expense – All expenses incurred related to the fundraising and charity gaming (including prize winnings) activities of the parish.
5420-5468, 5480	Administrative Expense – All expenses related to office supplies, copier, postage, advertising/marketing, printing, transportation/travel, seminars/workshops/retreats, dues/memberships, professional fees, and meals/hospitality activities of the parish.
5990	Cemetery Expense – All expenses related to cemetery and related expenses from the following:
	Maintenance Expense - Expenses related to grass mowing, tree removal, and all other expenses related to the general maintenance of the parish cemetery.
	Utilities Expense - Expenses related to the electric, etc and general maintenance of the cemetery property.
	Cancellations of Sales -Refunds of cancellations of sales to customers
	Other Expenses -All other expenses from the operations of the cemetery
5470, 5496, 5499, 5870, 5880	Other Expense – All expenses related to rental, honorarium/gifts, miscellaneous, parish-wide events, and related organizations of the parish.
5510-5518	Utilities Expense – All expenses related to electric, gas, water and sewer, and communications (including telephone and cable) expense of the parish properties.
5520-5590	Property & Maintenance Expense – All expenses related to property insurance, landscaping and grounds, vehicle maintenance and insurance, administrative and instructional computer and minor equipment, repairs, maintenance and cleaning supplies, contracted services, rental property and other facility expenses of the parish properties.
5710-5740	Spiritual Life Expense – All expenses incurred related to sacristy, worship aids, art & environment, and candles expenses of the parish.
5750-5860, 5910-5980	Instructional Expense – All expenses related to sacramental preparation, adult and children’s faith formation, pro-life, music, library, youth service programs, young adult, high school, and junior high school programs, summer programs, special needs programs, classroom equipment, instructional and testing supplies, CYO and other athletic programs, textbooks and books/subscriptions/media for programs of the parish.
	Total Parish Ordinary Expense – Sum of all Ordinary Parish Expenses.

Parish Extraordinary

5360-5379	Chancery & Other Collections Expense – All expenses incurred related to the chancery and missions collections.
5610-5630	Capital Expense – All capital expense of equipment (above \$500), capital improvements, and building and/or property acquisitions.
	Total Parish Extraordinary Expense – Sum of all Parish Extraordinary Expenses.

Total Parish Expense

Parish Ordinary Expense

Parish Extraordinary Expense

Total Parish Expense – Sum of Parish Ordinary Expenses and Parish Extraordinary Expenses.

SCHOOL INCOME

School Ordinary (If your parish operates a school)

	Tuition – All <u>gross</u> receipts from tuition. It is necessary to distinguish between tuition received from the following:
4210	Catholic – Parishioner
4212	Catholic – Non-parishioner
4214	Non-Catholic
4215	Government Assistance (including vouchers)
4220, 4230	Preschool and Kindergarten - should include tuition from programs such as a Kindergarten or Preschool.
4231	Financial Aid received from Archdiocese and Making a Difference
4232	Financial Aid received from tax credit scholarships (SGO)
4240	Other outside tuition income
4250-4255, 4270	Child Care Fees – All income received from day care, extended care, and/or babysitting activities of the school.
	Donations & Contributions – All income received from donations and/or contributions for the activities of the school. Must distinguish Donations and Contributions between the following:
4041	Archdiocese
4042	Corporate
4043	Individual
4040, 4045-4100	Other
4840	Endowment Income – All income received and interest gained for the purposes of school endowment.
4400-4500	Fundraising Income – All income received from the fundraising and/or charity gaming activities of the school.
4260, 4310-4340	Instructional Income – All income received from summer program fees, registration and book fees, and other program fees from activities of the school.
4620-4635	Sales Income – All income received from the profit-generating sales of items including the income received from the sales in bookstores, cafeteria and vending sales, and government reimbursements.
4710	Other Income – All income received from all other educational income not included above.
4830	Interest & Investment Income - All income received from interest gained from any checking, savings, and ADLF accounts belonging to the school.
	Total School Ordinary Income – Sum of all School Ordinary Income

School Extraordinary (If your parish operates a school)

4850	Bequests – All income received from estates and bequests for a school.
	Grants for Programs – All income received from grants for the school. Must distinguish between the following:
4861	Capital Grants for Programs
4860, 4862	Other Grants for Programs
4863	Government Grants for Programs
4900	Capital Campaign – All income received from capital campaigns for the school.
	Total School Extraordinary Income – Sum of all School Extraordinary Income

Total School Income

School Ordinary Income

School Extraordinary Income

Total School Income – Sum of all School Income

SCHOOL EXPENSE

School Ordinary (If your parish operates a school)

	Salary Expense – All salary expenses incurred for employees of the school. Must distinguish between the following:
5010-5020, 5025 5028	Professional Substitute – All professional, licensed employees including teachers and pastors.
5030-5055 5497	Support – All supporting, non-licensed employees, including maintenance and daycare.
	Government Funded Expense - All expenses incurred from government activities for the school, including State and Federal
5110-5160	Benefit Expense – All benefit expenses, such as the employer share of FICA, SECA reimbursement, Payroll fee, retirement, health, worker compensation, and unemployment insurance for employees of the school.
5210-5230	Staff Training Expense – All continuing education, staff retreats, and in-service program expenses incurred for employees of the school.
5410-5416	Interest & Bad Debt Expense - All expenses incurred related to bank fees, short-term billing interest, ADLF interest, and bad-debts expense of the school.
	Donations & Contribution Expense – All expenses related to contributions to outside organizations and any development expenses of the school. Must distinguish between the following:
5419	Archdiocese
5422	Corporate
5423	Individual
5418, 5492 5490, 5494	Other
	Fundraising Expense – All expenses incurred related to the fundraising and charity gaming (including prize winnings) activities of the school.
5420-5468, 5480	Administrative Expense – All expenses related to office supplies, copier, postage, advertising/marketing, printing, transportation/travel, seminars/workshops/retreats, dues/memberships, professional fees, and meals/hospitality activities of the school.
5470, 5496-5499	Other Expense – All expenses related to rental, honorarium/gifts, miscellaneous, parish-wide events, and related organizations of the school.
5510-5518	Utilities Expense – All expenses related to electric, gas, water and sewer, and communications (including telephone and cable) expense of the school properties.
5520-5590	Property & Maintenance Expense – All expenses related to property insurance, landscaping and grounds, vehicle maintenance and insurance, administrative and instructional computer and minor equipment, repairs, maintenance and cleaning supplies, contracted services, rental property, and other facility expenses of the school properties.
5780-5980	Instructional Expense – All expenses related to music, library, summer programs and field trips, special needs programs, classroom equipment, instructional and testing supplies, uniforms, textbooks, books/subscriptions/media ,and cafeteria and bookstore expenses from the activities of the school.
	Total School Ordinary Expense – Sum of all School Expenses.

School Extraordinary (If your parish operates a school)

5610-5630	Capital Expense – All capital expense of equipment (above \$500), capital improvements, and <u>building</u> and/or property acquisitions for the school.
	Total School Extraordinary Expense – Sum of all School Extraordinary Expenses.

Total School Expense

School Ordinary Expense
School Extraordinary Expense
Total School Expense – Sum of School Ordinary Expense and School Extraordinary Expenses.

Net Income/ (Loss)

Total Parish Income
Total School Income
(Total Parish Expense)-Negative
(Total School Expense)-Negative
Net Income/(Loss) – Sum of Above

Balance Check

Current Year Net Assets 6/30/2018– If fund balance is **positive**, enter as a **positive number**. If fund balance is **negative**, enter as a **negative number**.
Prior Year Net Assets 6/30/2016– 2017 Parish Annual Financial Report- If fund balance is **positive**, enter as a **negative number**. If fund balance is **negative**, enter as a **positive number**.
Increase/ (Decrease) in Net Assets- Change in Net Assets from 6/30/2017 to 6/30/2018

Mass Stipend Account

Beginning Balance- 7/1/2017
Total Deposits-7/1/2017-6/30/2018
(Total Withdrawals)-7/1/2017-6/30/2018-Enter as Negative
Ending Balance-6/30/2018

Cemetery (If your parish operates a cemetery)

Gross Income/Loss from Cemetery Operations- Cemetery Revenue minus Cemetery Expenses
(Transfers to CCF Cemetery Endowment)
(Transfers to ADLF Cemetery Account)
(Transfer to another savings account)
Previous Year's Balance from Cemetery Operations
Ending Balance in Operating from Cemetery Operations

Beginning developed unsold Burial Spaces-7/1/2017
(Number of spaces sold)- 7/1/2017-6/30/2018
Ending developed unsold Burial Spaces