



Instructions for Completing the 2023 Annual Parish Financial Report

- Before preparing and submitting your report be sure that each asset, checking, savings, endowment, liability, accounts payable, and loan payable account has been correctly reconciled as of June 30, 2023.
- All items listed below must be submitted:

<p>Part 1: Includes questions relating to the parish's plant, real property holdings, and construction/renovation needs and plans</p>
<p>Parts 2 and 3 Note: you DO NOT need to complete the Part 2 & 3 excel worksheet if you submit a backup of the QuickBooks file</p> <p><u>Part 2:</u> Annual Statement of Cash Receipts and Disbursements</p> <p><u>Part 3:</u> Supplemental Information - Includes beginning and ending account balance for each of the parish's cash account and other investments. Also requests information regarding parish staff, including annual wages.</p> <p><u>Printout of Profit & Loss Statement:</u> Period 7/1/22 - 6/30/23, Cash basis, Report = Profit & Loss, Summary</p> <p><u>Printout of Balance Sheet:</u> Run Balance sheet as of 6/30/2023 , Cash basis. Make sure the report includes these Columns: a. Balances as of 6/30/2023 b. Balances as of 6/30/2022 c. \$ change in balances</p>
<p>Addendum A: Parish Finance Council Membership</p>
<p>Addendum B: Parish Finance Council Attestation</p>
<p>Signed Transmittal Letter</p>
<p>Backup of QuickBooks File: <i>DESKTOP USERS:</i> send on a flash drive/ thumb drive, or via secure file transfer (ask us how). Provide username and password. <i>ONLINE USERS:</i> provide credentials (username and password)</p>
<p>If you have any questions about completing this form Please contact your Parish Financial Services Coordinator at the Diocesan Finance Office Antonette Agustin aagustin@scd.org 916-733-0275 Ron Hamilton rhamilton@scd.org 916-733-0283</p>

OPERATING RECEIPTS

Line 1: Offertory Collections - Parish Church

All donations which are enclosed in an Offertory envelope, or which the parish knows from experience are the usual Offertory support from a parishioner, but which are either given directly to the Pastor or mailed to the parish office, are reported as Offertory by the parish. These receipts are identical to Sunday Offertory receipts in every respect except that they bypass the usual Sunday collection. The only exception to this would be a donation received in the Offertory collection which may have been formally designated by the donor in writing as intended for a specific non-operating purpose.

Enter the total amount of Offertory receipts received during the year either in the mail or from the Offertory collections on Sundays, Christmas, Easter, Holy Days, Thanksgiving, and all other Masses at which an Offertory collection is taken up, from the parish's primary church. These transactions are posted to accounts 501.1 - 501.9 on the parish books.

Line 2: Sacramental Services

Enter the total amount of offerings received by the parish during the year in connection with marriages, baptisms, etc. These transactions are posted to accounts 502.1 - 502.9 on the parish books.

Line 3: Parish Societies

Enter the total amount of donations and cash transfers received by the parish from societies or groups that operate within the parish. These transactions are posted to accounts 510.1 - 510.9 on the parish books.

Line 4: Donations Associated with the Use of Plant Facilities

Enter the total amount of donations received during the year in connection with the use of plant facilities. These transactions are posted to account 525 on the parish books. Note that receipts for the use of non-plant (parish facilities that are located off-site) are posted to account 540.41 (Line 52).

Line 5: Religious Articles, Candles, & Books

Enter the amount of receipts associated with the purchase of candles, religious articles, and books. These transactions are posted to account 530 on the parish books.

Line 6: Donations & Unrestricted Gifts

All donations which are enclosed in an Offertory envelope, or which the parish knows from experience are the usual Offertory support from a parishioner, but which are either given directly to the Pastor or mailed to the parish office, are reported as Offertory by the parish. These receipts are identical to Sunday Offertory receipts in every respect except that they bypass the usual Sunday collection. The only exception to this would be a donation received in the Offertory collection which may have been formally designated by the donor in writing as intended for a specific non-operating purpose.

Enter the total amount of non-offertory donations received during the year which were not designated as to a specific use. These transactions are posted to account 535 on the parish books.

(Please note that bequests and designated gifts are reported on Line 41 below, as non-operating receipts.)

Line 7: Charitable Donations

Enter the amount of receipts related to charitable causes, including the quarterly Annual Catholic Appeal rebate. These transactions are posted to accounts 545.1 - 545.9 on the parish books.

Line 8: Religious Education

Enter the amount of receipts associated with religious education for pre-school through high school, excluding salary amounts paid to parish staff. These transactions are posted to accounts 550.1 - 550.9 on the parish books.

Line 9: Parish Programs

Enter the amount of receipts associated with the various parish programs, including RCIA, Youth Ministry, Adult Religious Education, Lay Ministerial Training, Ecumenism/Evangelization, etc. These transactions are posted to accounts 555.1 - 555.9 on the parish books.

Line 10: Parish Fund Raising Activities

Enter the amount of proceeds derived from parish fund raising activities during the year. These transactions are posted to accounts 565.1 - 565.9 on the parish books.

Line 11: Other Operating Receipts

Enter any amounts received during the year as part of the normal operations of the parish, which are not included elsewhere in this report. Please list each receipt category individually. These transactions are posted to accounts 569.1 - 569.9 on the parish books.

Line 12: Total Offertory Collections / Operating Receipts

Add Lines 1 through 11, and enter the sum here.

OPERATING DISBURSEMENTS

Line 14: Gross Clergy Salaries

Enter the total amount of gross wages paid to the clergy during the year and payments including extra clergy and deacons. These transactions are posted to accounts 601.11 - 601.19 on the parish books.

Line 15: Gross Religious Wages

Enter the total amount of gross compensation paid to Sisters and other Religious during the year. These transactions are posted to account 601.2 on the parish books.

Line 16: Gross Lay Wages

Enter the total amount of gross wages paid to lay employees during the year, including regular pay, bonuses, and overtime pay. Only W-2 wages are reported here, not payments to independent contractors. The transactions for gross lay wages are posted to accounts 601.301 - 601.399 on the parish books.

Line 17: Lay Payroll Taxes

Enter the total amount paid during the year for the employer's share of payroll taxes on lay wages. Only the employer's share of Social Security and Medicare taxes should be reported here. The transactions reported here are posted to account 602 on the parish books. If applicable, also enter the total amount for payroll credits on lay wages, attributable to the FFCRA – Families First Coronavirus Relief Act. The transactions reported here are posted to account 604.1 – 604.3 on the parish books.

Line 19: Clergy Employee Benefits

Enter the total amount paid during the year for clergy employee benefits, including retirement premiums, health insurance premiums, vision care, etc. These transactions are posted to accounts 603.11 - 603.19 on the parish books.

Line 20: Religious Employee Benefits

Enter the total amount paid during the year for religious employee benefits, including retirement premiums, health insurance premiums, etc. These transactions are posted to accounts 603.21 - 603.29 on the parish books.

Line 21: Lay Employee Benefits

Enter the total amount paid during the year for lay employee benefits, including worker's comp insurance, contributions to the lay employee's pension plan, premiums for medical/dental/vision/life insurance, unemployment insurance, etc. Please note that the amount of worker's comp insurance and unemployment insurance is billed to the parish as part of the annual property and liability insurance invoice which the parish receives from the diocesan finance office. These transactions are posted to accounts 603.31 - 603.39 on the parish books.

Line 22: Automobile Expense

Enter the total amount paid during the year for automobile-related expenses including insurance, gasoline and mileage reimbursements and car repairs and maintenance. Please note that the auto insurance on parish-owned cars is billed to the parish as part of the annual property and liability insurance invoice which the parish receives from the diocesan finance office. The payment of car insurance and other automobile expense transactions are posted to accounts 605.1 - 605.9 on the parish books.

Line 23: Church Expense

Enter the total amount paid during the year for church-related expenses, including repairs and maintenance, telephone, utilities, liturgical expense (including payments to independent contractor musicians), offertory envelopes, etc. These transactions are posted to accounts 610.1 - 610.9 on the parish books.

Line 24: Rectory Expense

Enter the total amount paid during the year for rectory-related expenses for priests and seminarians in residence, including repairs and maintenance, telephone, utilities, household support, etc. Also enter the amount (if applicable) of

diocesan reimbursements received by the parish for priest and seminarian room and board expenses. These transactions are posted to accounts 615.1 - 615.9 on the parish books.

Line 25: Hall Expense

Enter the total amount paid during the year for hall-related expenses, including repairs and maintenance, telephone, utilities, hall supplies, etc. These transactions are posted to accounts 620.1 - 620.9 on the parish books.

Line 26: Office Expense

Enter the total amount paid during the year for office-related expenses, including repairs and maintenance of building and equipment, telephone / fax, utilities, office supplies, postage and shipping, outside printing and copies, office equipment lease, payments to independent contractors, etc. These transactions are posted to accounts 625.1 - 625.9 on the parish books.

Line 27: Grounds Repair and Maintenance

Enter the total amount paid during the year for the upkeep, repair, and maintenance of the parish grounds, including payments to independent contractors. These transactions are posted to accounts 628.1 - 628.9 on the parish books.

Line 28: Religious Articles, Candles, & Books

Enter the amount of disbursements associated with either the sale of candles, religious articles, and books. These transactions are posted to account 630 (expense) on the parish books.

Line 29: Property and Liability Insurance

Enter the total paid during the year for property and liability insurance. These transactions are posted to account 635 on the parish books.

Line 30: Property Taxes and Assessments

Enter the total amount paid during the year for personal property taxes, real property taxes, levies, and assessments on parish owned properties. These transactions are posted to account 640 on the parish books.

Line 31: Charitable Donations

Enter the amount of expenses related to charitable causes, including the quarterly Annual Catholic Appeal rebate. These transactions are posted to accounts 645.1 - 645.9 on the parish books.

Line 32: Religious Education

Enter the amount of expenses associated with religious education for pre-school through high school, excluding salary amounts paid to parish staff. These transactions are posted to accounts 650.1 - 650.9 (expense) on the parish books.

Please note that religious education wages are only reported on Lines 15 or 16, as appropriate.

Line 33: Parish Programs

Enter the amount of disbursements associated with the various parish programs, including RCIA, Youth Ministry, Adult Religious Education, Lay Ministerial Training, Ecumenism/Evangelization, etc. These transactions are posted to accounts 655.1 - 655.9 on the parish books.

Line 34: School Subsidy

Enter the total amount paid during the year to the parish school as direct subsidy, scholarships, or any other amounts paid by the parish in support of the school. These transactions are posted to account 660.05 - 660.45 on the parish books.

Line 35: Parish Fund Raising Activities

Enter the amount of proceeds derived from parish fund raising activities during the year. These transactions are posted to accounts 665.1 - 665.9 (expense) on the parish books.

Line 36: Diocesan Assessment

Enter the amount paid during the year to the Diocese for the parish assessment. These transactions are posted to account 680 on the parish books.

Line 37: Other Operating Disbursements

Enter any amounts paid during the year as part of the normal operations of the parish, which are not included elsewhere in this report. Examples of expenses which are reported here include, advertising, bank service charges, clergy retreats and continuing education, dues and subscriptions, rent and lease of space, payroll processing charges, professional services, seminarian stipends, airfare and lodging while traveling on parish business, and other miscellaneous expense. These transactions are posted to accounts 669.01 - 669.99 and 675.01 – 675.99 on the parish books.

Line 38: Total Operating Disbursements

Add lines 14 through 37 and enter the total here.

Line 39: Excess Offertory Collections / Operating Receipts Over Operating Disbursements

Subtract line 38 from line 12 and enter the difference here.

NON-OPERATING RECEIPTS & DISBURSEMENTS

Line 40: Interest, Dividend and Endowment Income (Loss)

Enter the total amount of interest, dividends and endowment income or loss received and/or credited directly to all parish cash accounts through June 30, 2022, including the parish's savings and endowment accounts at the diocese. These transactions are posted to accounts 520.1 - 520.9 on the parish books.

Line 41: Bequests and Special Receipts

Enter the total amount received during the year pursuant to the Will or Trust of a deceased (bequests); endowment funds; insurance settlements and receipts for the use of non-plant facilities (special receipts); and receipts that are restricted for non-operating purposes only. These transactions are posted to accounts 540.1 – 540.9 (bequests and special receipts), on the parish books.

It is important that parishes consider the following guidance in light of receiving and processing parish receipts during COVID-19 related closures: All donations which are enclosed in an Offertory envelope, or which the parish knows from experience are the usual Offertory support from a parishioner, but which are either given directly to the Pastor or mailed to the parish office, are reported as Offertory by the parish. These receipts are identical to Sunday Offertory receipts in every respect except that they bypass the usual Sunday collection. The only exception to this would be a donation received in the Offertory collection which may have been formally designated by the donor in writing as intended for a specific non-operating purpose.

Line 42: Capital Fund Drive

Enter the combined net amount of receipts minus expenses during the year, related to a capital fund drive. These transactions are posted to accounts 582.1 - 582.9 (income) and 682.1 - 682.7 and 682.9 (expense) on the parish books. Please report the parish's payment of its fair share amounts to *ONE Campaign* on the line provided.

Please provide details of current capital fund drive(s) in progress in the section of the worksheet entitled "Capital Fund Drive" (right margin). If the parish has more than one capital fund drive, please attach additional sheets as necessary.

Line 43: Non-Operating Designated Gifts

Enter the total amount of receipts that are restricted for non-operating purposes only. These transactions are posted to accounts 585.1 - 585.9 (designated gifts) on the parish books.

It is important that parishes consider the following guidance in light of receiving and processing parish receipts during COVID-19 related closures: All donations which are enclosed in an Offertory envelope, or which the parish knows from experience are the usual Offertory support from a parishioner, but which are either given directly to the Pastor or mailed to the parish office, are reported as Offertory by the parish. These receipts are identical to Sunday Offertory receipts in every respect except that they bypass the usual Sunday collection. The only exception to this would be a donation received in the Offertory collection which may have been formally designated by the donor in writing as intended for a specific non-operating purpose.

Line 44: Proceeds from the Sale of Surplus Property, Equipment, and Non-Cash Investments

Enter the total net cash proceeds received during the year from the sale of real or personal property, as well as the liquidation of any non-cash investments. These transactions are posted to account 588 on the parish books.

Lines 45: Special Non-Operating Collections, net

Enter the combined net amount of receipts and disbursements associated with diocesan and other special collections which the parish has taken during the year. If the amount of disbursements for the year exceeds the amount of receipts, then enter the amount on Line 55 as a negative number. These transactions are posted to accounts 595.01 - 595.99 (receipts) and 695.01 - 695.99 (disbursements) on the parish books.

Line 46: Interest Expense Charged on Loans

Enter the total amount of interest that the parish was charged during the year on each of its loans. Note that the amount of interest charged is considered a use of cash and is reported as a negative number on Line 51. These transactions are posted to account 670 on the parish books.

Line 47: Capital Fund Drive

Enter the amount of expenses during the year, related to a capital fund drive. These transactions are posted to accounts 682.1 - 682.7 and 682.9 (expense) on the parish books.

Line 49: Capital Expenditures - Automobiles

Enter the amount paid during the year to purchase automobiles and/or to make major repairs to parish automobiles. Please provide detail at the section of the worksheet entitled Capital Expenditures Detail. These transactions are posted to account 686.11 - 686.19 on the parish books.

Line 50: Capital Expenditures - Equipment and Furniture

Enter the amount paid during the year to purchase equipment, furnishings, or other capital assets. Individual purchases are normally considered capital expenditures when the acquisition cost is \$2,000 or more. Please provide detail at the section of the worksheet entitled Capital Expenditures Detail. These transactions are posted to account 686.21 - 686.29 on the parish books.

Line 51: Capital Expenditures - Buildings, Improvements, and Land

Enter the amount paid during the year for capital improvements to the parish plant, or for the purchase of real property. Individual purchases or projects are normally considered capital expenditures when the acquisition or project cost is \$2,000 or more. These amounts may include either new construction or the renovation of existing facilities. Please provide detail at the section of the worksheet entitled Capital Expenditures Detail. These transactions are posted to account 686.31 - 686.39 on the parish books.

Line 52: Capital Expenditures - Projects for the Benefit of the Parish School

Enter the amount paid during the year for capital improvements of school facilities. Individual purchases or projects are normally considered capital expenditures when the acquisition or project cost is \$2,000 or more. These amounts may include either new construction, the renovation of existing school facilities, or other purchases or projects of a capital nature that the parish subsidized for the benefit of the school. Please provide detail at the section of the worksheet entitled Capital Expenditures Detail. These transactions are posted to account 686.41 - 686.49 on the parish books.

Line 53: Capital Expenditures - Grounds Improvements

Enter the amount paid during the year for capital improvements to the parish grounds. These amounts may include items such as parking lot re-surfacing, installation of sprinkler systems, new landscaping, etc, which cost \$2,000 or more. Please provide detail at the section of the worksheet entitled Capital Expenditures Detail. These transactions are posted to account 686.51 - 686.59 on the parish books.

Line 54: Other Non-Operating Cash Activity

Enter the net amount of all other non-operating transactions.

Line 55: Total Non-Operating Cash Activity

Add lines 40 through 54, and enter the sum here.

Line 56: Net Income (Loss)

Add Lines 39 and 55 and enter the total here.