

PARISH CHART OF ACCOUNTS  
and  
GUIDE TO THE ANNUAL REPORT

Introduction:

The Chart of Accounts for parishes has been developed for consistent accounting applications. The Annual Report has been designed to provide for either a cash reporting method or an accrual reporting method. It includes a statement at the end of the year to report balances of the major outstanding asset and liability accounts. The suggested method of reporting is a blended system and is a more "cash oriented" system than a true accrual method. It is felt that this provides a practical method of reporting parish financial operations in a format that can be more easily understood. Under this cash oriented system, all revenues and expenditures (cash transactions) would be reported during the year as under the cash method. However, at the end of the year, the Annual Report provides for the inclusion of the recording of outstanding amounts, such as accounts payable, which also provides the advantage of recognizing expenses incurred but not necessarily paid during a fiscal period.

I. Asset Accounts

1. Cash Balance - Parish, School Organizations, Fund for Works of Charity, SCRIP, and Restricted Funds.
  - A. Parish, School, Religious, Education
    - 1101 Parish Main
    - 1101.01 Parish Building Fund
    - 1101.02 Parish Fundraiser
    - 2101 School Main
    - 2101.01 School Building Fund
    - 2101.02 School Fundraiser
  - B. Societies, Parish Organizations, Scrip
    - 1101.04 Parish Men's Club
    - 1101.05 Parish SCRIP
    - 1101.06 Parish Bingo
    - 1102 Parish PCCW
    - 4101 Hot Lunch Checking
  - C. Fund for Works of Charity
    - 1103 Parish Works of Charity
  - D. Restricted Funds
    - 1115 Restricted Cash

- 1115.01 Parish Memorial
- 1115.02 Parish Scholarships
- 2115 Restricted Cash
- 2115.01 School Scholarships
- 2115.02 School Memorial Scholarships

All funds that are available should be recorded in this category. This would include checking account balances, petty cash funds for the parish and all other parish activities. **Do not include items for cemeteries or parish endowment trust funds.** Those items are reported on separate schedules. The parish mass stipend funds are also not reported.

2. Investments with St. Ambrose Financial Services, Inc.

A. Parish, School, Religious Education

- 1111 Parish Main
- 1111.01 Parish Building
- 1111.02 Parish Operating
- 2111 School Main
- 2111.01 School Building
- 2111.02 School Operating

B. Parish Societies and Parish Organizations

- 1112 PCCW

D. 1111.03 Parish Other Investments (outside of St. Ambrose Financial Services, Inc.)

Record on this line the June 30 balance of monies invested in St. Ambrose Financial Services, Inc. Deposit & Loan Fund. Record the balances of all the accounts held in the name of the parish whether it be balances designated for special projects, building and renovation, or for other specially designated purposes. **Do not report cemetery and endowment trust fund holdings on this line.** They are reported on a separate schedule.

3. Other

A. Accounts Receivable Other Parishes

- 1130 Accounts Receivable
- 1130.01 Accounts Receivable Other Parishes
- 2130 Accounts Receivable Other Schools

B. Parish Scrip Inventory

1120 Parish Scrip Inventory  
2120 School Scrip Inventory

C. Other Assets

1160 Parish Other Assets  
2160 School Other Assets

Report on this line the total of **all** savings accounts on deposit and other investments held at financial institutions. Parishes should **not** have other investments. This includes securities such as bonds, stocks or mutual funds. Include an itemization of these holdings in the footnote at the bottom of the first page. Also, report on this line the cash value of the Scrip Inventory.

II. Liabilities

Liabilities include all items that are owed or an obligation of the parish or school.

5. Unpaid Bills Due Suppliers and Contractors

1201 Parish Accounts Payable - General  
1201.01 Parish Accounts Payable - Vendors  
2201 School Accounts Payable – General  
2201.01 School Accounts Payable – Vendors

Parishes reporting on an accrual basis should use this account. This is a general accounts payable account and represents the total amounts due for goods and services received before June 30 and not paid for by that date. Do not include balances of bills due to St. Ambrose Financial Services, Inc. or the Diocese of La Crosse, as those items are reported on line 7.

6. Payroll Taxes Withheld But Not Yet Paid

1213 Parish Federal Withholding  
1214 Parish Social Security Taxes Withheld  
1215 Parish Medicare Taxes Withheld  
1216 Parish State Taxes Withheld  
1217 Parish Deferred Annuity Withheld  
1218 Parish Child Support  
1219 Parish Disability Insurance Withheld  
2213 School Federal Withholding  
2214 School Social Security Taxes Withheld  
2215 School Medicare Taxes Withheld  
2216 School State Taxes Withheld  
2217 School Deferred Annuity Withheld  
2218 School Child Support  
2219 School Disability Insurance Withheld

Enter the balances due as of June 30 of all the state and federal withholding and payroll taxes owed but **not** transmitted.

7. Unpaid Bills and Quotas Due to the Diocese of La Crosse and St. Ambrose Financial Services, Inc.

1201.02 Parish Accounts Payable to Diocese of La Crosse and St. Ambrose Financial Services, Inc.  
2201.02 School Accounts Payable to Diocese of La Crosse and St. Ambrose Financial Services, Inc.

Report on this line the balances due for all outstanding regular billings from the Diocese of La Crosse and St. Ambrose Financial Services, Inc. as of June 30. Included would be health and dental insurance premiums, property and liability insurance premiums, quotas, retirement assessments for lay employees, St. Joseph Priest Fund assessments, and other miscellaneous billings.

9. Balance of Loans from St. Ambrose Financial Services, Inc.

1211 Parish Notes Payable Principal St. Ambrose Financial Services, Inc. Loan  
2211 School Notes Payable Principal St. Ambrose Financial Services, Inc. Loan

Report the June 30 loan balances due St. Ambrose Financial Services, Inc.

10. Balance of Loans from Others

1212 Parish Notes Payable Borrow Others  
2212 School Notes Payable Borrow Others

Report the June 30 balances due on loans from other financial institutions or parishioners. Parishes or schools should **not** be borrowing from other institutions, parishioners, or anyone else.

11. Diocesan Collections and Appeal Funds Not Yet Transmitted

1231 Restricted Funds  
1231.01 Propagation of the Faith – Mission Coop  
1231.02 Propagation of the Faith – Mission Sunday  
1231.03 Propagation of the Faith – Student Lenten  
1231.04 Operation Rice Bowl  
1231.05 Retirement Fund for Religious  
1231.06 Propagation of the Faith – Memberships  
1231.07 Diocesan Council of Catholic Women  
1231.08 Other

Report on this line the net or residual balances that remain to be transmitted to the Diocesan offices as of June 30 from special collections or appeals and those for the Propagation of the Faith and Retirement Fund for Religious.

12. Unpaid High School/Grade School Subsidies

1220 Parish Unpaid High School/Grade School Subsidies

Report the June 30 balance unpaid and due for all subsidies to grade schools, high schools and/or consolidations.

13. Other Liabilities

1221 Parish Other Liabilities

2221 School Other Liabilities

Please report on this line any other obligations of the parish as of June 30, which are not identified on the above. In the space provided, please write in a brief description of that item.

III. Parish Fund Balance Accounts

Parishes may be recording a fund balance. Fund balance is the total assets minus the total liabilities. However, for purposes of the Annual Report, fund balance is not included in this report.

IV. Statement of Receipts

This section includes all sources of income and revenues to the parish during the fiscal year.

16. Adult Envelope Receipts

1401 Adult Envelope Receipts

Report on this line monies received from parishioners through envelope usage, regular support or stewardship programs that may be in effect.

17. Youth and Children Envelope Receipts

1402 Youth and Children Envelope Receipts

This line is the same as number 16 except it reflects the contributions made by children and those young adult envelope holders who have not individually registered in a parish.

18. Offertory Plate Collections at Mass or Other Services

1403 Offertory Plate Collections at Mass or Other Services

Sometimes these monies are referred to as the offertory collection, plate collection or loose collection.

19. Other Church Support or Income

- 1404 Parish Other Church Support or Income
- 1406 Parish Rental Income
- 2406 School Rental Income

This line may be used for other regular contributions that are solicited for parish needs. Parishes may use this for special fuel collections or if they have a special envelope at Christmas or Easter that is not included in the regular envelope reporting system on line 16. Include in this section revenue from votive lights and pamphlet sales, rental income and other miscellaneous items.

22. Special Collections for Building Projects and Renovations

- 1411 Parish Special Collections for Building Projects and Renovations
- 2411 School Special Collections for Building Projects and Renovations

Report on this line only the special contributions received for building projects and renovations. This would include monies received as a result of pledge drives that are conducted for these special projects. The special building or renovation project **must have written approval of the Diocesan Bishop. Funds received for this special purpose must be placed on deposit in a savings account with St. Ambrose Financial Services, Inc.** until the actual expenditures are needed. The funds should be placed in a savings account with St. Ambrose Financial Services, Inc. even if they will only be on deposit for a very short period.

23. Special Contributions for Loan Retirement

- 1412 Parish Special Contributions for Loan Retirement
- 2412 School Special Contributions for Loan Retirement

Report on this line, contributions that are received when the donor has designated that the funds should be to reduce the parish's loan. **When a parish takes out a loan from St. Ambrose Financial Services, Inc. to complete the projects, contributions are reported on this line – not line 22 above.**

24. Bazaars, Picnics, Scrip, etc. (Net)

- 1431 Bazaars, Picnics, Scrip, etc.
- 1431.01 Parish Bazaars
- 1431.02 Parish Picnics
- 1431.03 Parish Scrip
- 1431.04 Parish Bingo
- 1431.05 Other
- 2431 Bazaars, Picnics, Scrip, etc.
- 2431.01 School Bazaars
- 2431.02 School Picnics
- 2431.03 School Scrip

2431.04 School Other

Report on this line the **net** funds realized (revenues minus expenses) from special parish events such as bazaars, picnics or festivals, as well as the net proceeds from the sale of SCRIP.

25. Societies -- Men and Women

1432 Societies -- Men and Women

Report on this line the amounts realized from women's and men's organizations for general use by the parish.

27. Bequests and Memorials

1434 Parish Bequests and Memorials  
2434 School Bequests and Memorials

Revenues received from special contributions and/or bequests, which are undesignated in nature, should be reported here. If the individual has specifically restricted the contribution or bequest for a special building or renovation project (see the requirements listed on line 22). Revenues should then be reported on line 22. A specific bequest, which is restricted in nature, should be notated in the space provided on the Annual Report and consideration should be given to establishing a special account, which supports the intention of the donor.

30. Income from Other Parish/School

1437 Income from other Parish/School

Revenue is reported here when billing another Parish/School for shared expenses. Please note this amount will be subtracted in Section V. Disbursements and will be entered as a negative number.

33. Interest Received from Endowment Fund

1439 Parish Interest Received from Endowment Fund  
2439 School Interest Received from Endowment Fund

If the parish is the recipient of interest or investment income from its own endowment trust fund or another endowment trust, report the earnings received from those endowment trusts on this line item.

34. Interest Received/Earned from St. Ambrose Financial Services, Inc. for Parish Savings Accounts

1441 Parish Interest Received/Earned from St. Ambrose Financial Services, Inc. for Parish Savings Accounts

2441 School Interest Received/Earned from St. Ambrose Financial Services, Inc. for School Savings Accounts

Report on this line all of the interest earned/received from the St. Ambrose Financial Services, Inc. for all savings accounts held in the parish's name. **Do not report interest earned/received on this line for cemetery account or endowment trust funds.**

35. Interest Received from Other - Including from Checking Accounts

1442 Interest Received from Other  
1442.01 Parish Checking Main Interest  
1442.02 Parish Interest from Other Checking/Savings  
1442.03 Parish Interest from Others  
2442 Interest Received from Other  
2442.01 School Checking Main Interest  
2442.02 School Interest from Other Checking/Savings  
2442.03 School Interest from Others

Report on this line the interest received from investments from all sources other than St. Ambrose Financial Services, Inc. Include in this item any interest received from financial institutions for checking accounts or NOW accounts.

37. Revenue from Students – School Tuitions and Fees

2451 Revenue from Students – School Tuitions and Fees

Report on this line all tuition and/or fees received from students attending a parochial school.

38. Revenue from – Religious Education Tuitions and Fees

1452 Religious Education Adult and Youth Tuitions and Fees

Report on this line all tuition and/or fees received from programs of religious education.

42. All Other Revenues from School and Religious Education, Hot Lunch

1456 All Other Revenues from School and Religious Education  
4457 Hot Lunch State Federal Program  
5452 Religious Education  
5452.01 Religious Education – Adult  
5452.02 Religious Education – Youth  
5456 Other Revenue from School Religious Education

Report on this line all revenue received from all sources other than tuition and fees for school or educational programs. Included in this category would be revenues from cafeteria and food service sources or from federal or state programs.



45. Insurance Recovery from Losses

1461 Parish Insurance Recovery from Losses  
2461 School Insurance Recovery from Losses

Report on this line benefits that have been received from the Diocesan insurance programs or other insurance companies for losses that were incurred by the parish.

46. Proceeds from Sales of Assets - Land, Buildings, Equipment

1466 Parish Proceeds from Sales of Assets - Land, Buildings, Equipment  
2466 School Proceeds from Sales of Assets - Land, Buildings, Equipment

Report on this line the total amount of revenues received from the extraordinary sale of any land, buildings or equipment.

47. Money Borrowed from St. Ambrose Financial Services, Inc. this Fiscal Year

Report on this line the total amount received from St. Ambrose Financial Services, Inc. in the form of a loan during the fiscal year.

48. Money Borrowed from Others this Fiscal Year

Report on this line the total amount borrowed from sources other than St. Ambrose Financial Services, Inc. during this past fiscal year. If an entry is made on line 48, please indicate the source of the loan in the space provided on the form. **Diocesan policy does not permit parishes to obtain loans from other financial institutions.**

49. Net Funds Withdrawn from Savings Accounts with St. Ambrose Financial Services, Inc.

Enter on this line the net amount of monies received from St. Ambrose Financial Services, Inc. in the form of savings account withdrawals during the fiscal year only if your withdrawals are greater than your deposits.

You may have an entry on either line 49 or line 112, but not both.

Note: Interest added to your account should be treated as a deposit and reported on line 34.

50. Net Funds Withdrawn from Savings Accounts with Others

Record on this line funds received in the form of withdrawals from savings accounts with others or funds received from the maturity or sale of bonds and securities.

51. A. Diocesan Annual Appeal Rebates

1467 Diocesan Annual Appeal Rebates, Works of Charity, WBTC, Other  
1467.01 Diocesan Annual Appeal Rebates

Report on this line the total amount received by the parish as a rebate from the Diocesan Annual Appeal.

B. Gifts for Fund for Works of Charity

1467.02 Gifts for Fund for Works of Charity

Report on this line the total amount received by the parish as gifts for Fund for Works of Charity.

C. Other Receipts

1467.03 Other Receipts

Report on this line other non-classified revenue items that have been received by the parish.

53. Accounts Payable

In order to balance the Annual Report, and to convert accrual to cash method of accounting, show on this line the total amount that is expensed on page 3 (disbursements) that has not yet been paid for by cash or a check. (This amount should agree with Line 8 on page 1.) Use account numbers as applicable for lines 5, 6 and 7.

54. Prior Year Other Assets (sect 1 3D from prior year report)

57. through 70. - Diocesan Collections and Appeals Funds

1231 Restricted Funds  
1231.07 Diocesan Council of Catholic Women  
1231.06 Propagation of the Faith – Memberships  
1231.02 Propagation of the Faith – Mission Sunday  
1231.01 Propagation of the Faith – Mission Coop  
1231.03 Propagation of the Faith – Student Lenten  
1231.05 Retirement Fund for Religious  
1231.04 Operation Rice Bowl  
1231.08 Other

Report on the appropriate lines the total amount received for the various Diocesan collections and appeals during the past fiscal year.

V. Statement of Disbursements

Included in this section are all expenses and costs associated with operating the parish for the fiscal year. In requesting information on the disbursements, it is recognized that parish accounting may break down expenses reflecting various parish functions. This would include expenditures for school activities, religious education activities, and pastoral and parish

administration areas. In the course of bookkeeping during the year, expenses should be classified according to the area they were intended.

It is also recognized that there may be some expenditures that are not immediately identifiable as being for a particular function or purpose such as parish, school, or religious education. In those instances, a breakdown of the expenditure may be made by allocating a reasonable percentage of the expense to the different areas. It is important to note that when making percentage allocations of expenditures, care should be exercised in order to make reasonably accurate percentage allocations. There should be some substantiation and a basis established for the allocation formula.

75. Salaries - Parish Priests

1501	Parish Priest Salaries
1501.01	Social Security Allowance
2501	School Priest Salaries
2501.01	School Social Security Allowance
5501	Religious Education Youth – Priest Salaries
5601	Religious Education Adult – Priest Salaries

Report salaries and wages paid to all clergy assigned to your parish.

76. Salaries - Other Priests

1502	Parish Salaries - Other Priests
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Report salaries and wages paid to all clergy, including retired clergy, who serve as help outs or who gave assistance to the parish.

77. Salaries - Lay Teachers

1506	Parish Salaries - Lay Teachers
2506	School Salaries - Lay Teachers

Report salaries and wages paid to all lay teachers, including school and religious education teachers.

78. Salaries – Pastoral Ministers

1507	Parish Salaries – Pastoral Ministers
2507	School Salaries – Pastoral Ministers

Report salaries and wages paid to religious sisters, brothers, religious order priests who perform services for your parish.

79. Salaries – All Others

1503	Parish Salaries – All Others
2503	School Salaries – All Others

4503 Hot Lunch Salaries – All Others  
5503 Religious Education Youth Salaries – All Others  
5603 Religious Education Adult Salaries – All Others

Report salaries and wages paid to all employees not identified above. (e.g. Administrative, Clerical, & Maintenance)

80. Professional Fees and Services

1509 Parish Professional Fees and Services  
1509.01 Parish Development  
1509.02 Parish Bank Charges  
1509.03 Parish Computer Support  
1509.04 Parish Advertising Subscriptions  
2509 School Professional Fees and Services  
2509.01 School Development  
2509.02 School Bank Charges  
2509.03 School Computer Support  
2509.04 School Advertising Subscriptions

Report on this line the amounts paid for professional fees and services. Include in this item expenses such as bookkeeping or legal fees.

81. Payroll Taxes - Social Security

1516 Parish Payroll Taxes  
1516.01 Parish Social Security  
1516.02 Parish Church Unemployment Pay Program  
1516.03 Parish Worker's Compensation  
2516 School Payroll Taxes  
2516.01 School Social Security  
2516.02 School Church Unemployment Pay Program  
2516.03 School Worker's Compensation  
4516 Hot Lunch Payroll Taxes  
4516.01 Hot Lunch Social Security  
4516.02 Hot Lunch Church Unemployment Pay Program  
4516.03 Hot Lunch Worker's Compensation  
5516 Religious Youth Education Payroll Taxes  
5516.01 Religious Youth Education Social Security  
5516.02 Religious Youth Education Church Unemployment Pay Program  
5516.03 Religious Youth Education Compensation  
5616 Religious Education Adult Payroll Taxes  
5616.01 Religious Education Adult Social Security  
5616.02 Religious Education Adult Church Unemployment Pay Program  
5616.03 Religious Education Adult Worker's Compensation

Report the parish's portion of social security taxes paid.

82. Group Insurance and Retirement

- 1517 Parish Group Insurance and Retirement
- 1517.01 Parish Retirement Program with St. Ambrose Financial Services, Inc.
- 1517.02 Parish 403(b) Thrift Plan
- 1517.03 St. Joseph Priest Fund
- 2517 School Group Insurance and Retirement
- 2517.01 School Retirement Program with St. Ambrose Financial Services, Inc.
- 2517.02 School 403(b) Thrift Plan
- 4517 Hot Lunch Group Insurance and Retirement

Report the health and dental insurance and retirement fund payments made for the benefit of employees from parish funds. Include on this line those items that have also been paid for the benefit of priests and religious.

84. Household Expenses – Rectory and Convent

- 1519 Household Expenses – Rectory and Convent

Report the amounts paid for expenditures in the rectory or convent for the operation of the household.

85. Office Supplies, Postage, Etc.

- 1521 Parish Office Supplies
- 1521.01 Parish Office Equipment
- 1521.02 Parish Office Postage
- 1521.03 Parish Parking Permits
- 2521 School Office Supplies
- 2521.01 School Office Equipment
- 2521.02 School Office Postage
- 2521.03 School Parking Permits
- 5521 Religious Education Youth Office Supplies
- 5621 Religious Education Adult Office Supplies

86. All Utilities, Telephone

- 1523 Parish Utilities
- 1523.01 Parish Cable/Telephone/Internet
- 1523.02 Parish Electricity
- 1523.03 Parish Natural Gas
- 1523.04 Parish Refuse Service
- 1523.05 Parish Water
- 2523 School Utilities
- 2523.01 School Cable/Telephone/Internet
- 2523.02 School Electricity
- 2523.03 School Natural Gas
- 2523.04 School Refuse Service
- 2523.05 School Water

87. Auto and Travel Allowance

- 1524 Parish Auto and Travel Allowance
- 1524.01 Parish Gas Mileage Reimbursement
- 2524 School Auto and Travel Allowance
- 2524.01 School Gas Mileage Reimbursement

88. Liturgical and Church Goods and Committees

- 1525 Parish Liturgical and Church Goods Committees
- 1525.01 Parish Music
- 1525.02 Parish Hospitality
- 1525.03 Parish Family Life
- 1525.04 Parish Sacred Worship
- 1525.05 Parish Youth Ministry
- 1525.06 Parish Justice and Peace
- 1525.07 Parish Marriage Preparation
- 1525.08 Parish Campus Ministries
- 2525 School Liturgical and Church Goods Committees
- 5525 Religious Youth Education Liturgical
- 5525.01 Religious Youth Education Baptism
- 5525.02 Religious Youth Education First Communion
- 5625 Religious Education Adult Liturgical
- 5625.01 Religious Education Adult Confirmation

89. Instructional Supplies, Texts

- 1528 Parish Instructional Supplies
- 2528 School Instructional Supplies
- 5528 Religious Education Youth Instructional Supplies
- 5528.01 Religious Education Pre-school Instructional Supplies
- 5528.02 Religious Education Elementary Instructional Supplies
- 5628 Religious Education Adult Instructional Supplies
- 5628.01 Religious Education Adult High School Instructional Supplies
- 5628.02 Religious Education Adult Young Adults Instructional Supplies

90. Janitorial Supplies

- 1554 Parish Janitorial Supplies
- 2554 School Janitorial Supplies

91. Repairs and Maintenance of Buildings and Grounds

- 1555 Parish Repairs and Maintenance of Buildings and Grounds
- 2555 School Repairs and Maintenance of Buildings and Grounds

Report the expenditures paid in order to maintain the parish buildings in proper order. This account would include routine maintenance such as painting a room in the rectory, office, or classroom, and would include routine maintenance items on the parish grounds.

However, major purchases of land, new construction of buildings or major renovation projects should be reported on line 106.

92. All Parish Property and Liability Insurance

1557 Parish Property and Liability Insurance  
2557 School Property and Liability Insurance

93. Miscellaneous, Rentals Paid and Hot Lunch

1559 Parish Miscellaneous and Rentals Paid  
1559.01 Parish Elevator Services  
2559 Schools Miscellaneous Hot Lunch Expenses  
2559.01 Schools Elevator Services  
4519 Hot Lunch Food Expenses  
4559 Miscellaneous Hot Lunch Expenses

94. Catholic Life Subscriptions

1538 Parish Catholic Life Subscriptions  
2538 School Catholic Life Subscriptions

95. Assessment/Diocesan Annual Appeal/Quota

1591 Parish Diocesan Assessment/Diocesan Annual Appeal/Quota

96. School Subsidies

1593 Parish School Subsidies

Report on this line: the amount of the high school subsidy that has been assessed for your parish's support of one of the Diocesan high schools; the amount of grade school subsidies that were paid to consolidated school systems; and the subsidies your parish paid to another parish or to a separate parish school for the support of a grade school.

98. School Tuitions Paid

1596 Parish School Tuitions Paid

Record on this line: the amount of actual student tuitions that have been paid to either grade schools or high schools in order to assist individual students in attending Catholic Schools.

99. Society Expenditures

1597 Parish Society Expenditures

Report on this line the amount of expenses for women's and men's organizations for general use by the parish.

100. Income from other Parish/School (enter as a negative)

1437 Income from other Parish/School – enter this number as a negative number. Use the same amount as recorded under IV. Receipts – line 30.

103. After subtotaling the columns on line 102, add together the amount on space 102B and 102C and enter on this line. This figure will be the total portion of the parish expenditures considered to be for educational purposes.

106. Land, Building, Renovations, New Construction, Furnishings, Major Equipment, Vehicles

Report the amount paid for the purchase of land, buildings, new construction and major renovation projects, major equipment, vehicles.

107. Principal Payments on Loans from St. Ambrose Financial Services, Inc.

Report the amount paid on the principal of outstanding loans during the fiscal year ended June 30 to St. Ambrose Financial Services, Inc.

108. Principal Payments on Loans from Others

Report the amount paid on the principal of outstanding loans during the fiscal year ended June 30 to others.

109. Interest Paid on Loans from St. Ambrose Financial Services, Inc.

1581 Parish Interest Paid on Loans from St. Ambrose Financial Services, Inc.

Report the amount of interest paid on loans during the fiscal year ended June 30 to St. Ambrose Financial Services, Inc. Do not include interest paid on past-due accounts receivable.

110. Interest Paid on Loans from Others

1582 Parish Interest Paid on Loan from Others

Report the amount of interest paid on outstanding loans during the fiscal year ended June 30 to others.

112. Net Funds Deposited in Savings Accounts with St. Ambrose Financial Services, Inc.

Enter on this line the net amount of monies deposited with St. Ambrose Financial Services, Inc. in the form of savings account deposits during the fiscal year, only if your deposits are greater than your withdrawals.



Note: Interest added to your savings should be treated as a deposit.

You may have an entry on either line 112 or 49, but not both.

113. Net Funds Deposited in Savings Accounts with Others

Report the amount of funds deposited into a savings account with other financial institutions during the fiscal year.

114. Fund for Works of Charity Disbursements

1583 Parish Fund for Works of Charity Disbursements

Report on this line the total amount of funds paid from the Fund for Works of Charity.

115. Other Disbursements (including We Belong to Christ Capital Campaign Distributions/Buyouts)

1584 Parish Other Disbursements (including We Belong to Christ Capital Campaign Distributions/Buyouts)

Report on this line other non-classified expense items that were paid from parish accounts. On the space provided, please describe these items. **This includes all We Belong to Christ Capital Campaign (WBTC) monies applied to parish receivables, loans or savings during current year.**

117. Prior Year Accounts Payable Paid This Fiscal Year. (Section II, lines 8 and 14 from prior year report)

Use this line to report the payment of bills that were expensed in a previous fiscal period. If on last year's Annual Report you made an entry on line 53 and expensed items that you had not yet paid for, record the payment of those items during this fiscal period on this line. For parishes using the accrual method of accounting, the entry on this line should be the same number as Line 8 and 14 of the prior year report.

Lines 121 through 134 -- Diocesan Collections and Appeals Funds

- 1231.07 Diocesan Council of Catholic Women
- 1231.06 Propagation of the Faith – Memberships
- 1231.02 Propagation of the Faith – Mission Sunday
- 1231.01 Propagation of the Faith – Mission Coop
- 1231.03 Propagation of the Faith – Student Lenten
- 1231.05 Retirement Fund for Religious
- 1231.04 Operation Rice Bowl
- 1231.08 Other

Report on the appropriate lines the total amounts forwarded to various offices or agencies for the benefit of these various collections or appeals.

## Cemetery Accounts

### Assets

Cash Balance

3101      Checking

Parish Perpetual Care Endowment Trust

3111.04   Parish Perpetual Care Endowment Trust

Other Investments

3111.05   Other Investments

Vehicles

3154      Vehicles

Other

3160      Other

### Liabilities

Unpaid Bills and Taxes Due

3201      Accounts Payable

3201.01   Accounts Payable - Vendors

3201.02   Accounts Payable – St. Ambrose Financial Services, Inc.

3213      Federal Withholding

3214      Social Security Taxes Withheld

3215      Medicare Taxes Withheld

3216      State Taxes Withheld

3217      Deferred Annuity Withheld - Retirement

3218      Child Support

Other

3221      Other

## Cemetery Fund Statement of Receipts

### Lot Sales

3468      Lot Sales

## Grave Openings

- 3469 Grave Openings
- Foundations and Markers
- 3470 Foundations and Markers
- Investment Income
- 3471 Investment Income
- Other Income
- 3472 Other Income

## Cemetery Fund Statement of Disbursements

### Salaries

- 3503 Salaries

### Payroll Taxes

- 3516 Payroll Taxes
- 3516.01 Social Security
- 3516.02 Church Unemployment Pay Program
- 3516.03 Worker's Compensation

### Supplies and Repairs

- 3524 Auto and Travel Allowance
- 3524.01 Gas Mileage Reimbursement
- 3554 Janitorial Supplies
- 3555 Repairs and Maintenance of Buildings and Grounds

### Utilities

- 3523 Utilities

### Group Insurance and Retirement

- 3517 Group Insurance and Retirement
- 3517.01 Retirement Program with St. Ambrose Financial Services, Inc.

3517.02 403(b) Thrift Plan

Property and Liability Insurance

3557 Property and Liability Insurance

Other Expenses

3509 Professional Fees and Service

3509.02 Bank Charges

### Endowment Trust Accounts

Endowment Investments

6111 Endowment Investments

Contributions

6405 Contributions

Interest Income

1439 Interest Income

Non-Realized Gains/Losses

6443 Non-Realized Gains/Losses

Realized Gains/Losses

6444 Realized Gains/Losses

Other Additions

6472 Other Additions

Grants/Allocations

6579 Grants/Allocations

Fund Expenses

6580 Fund Expenses