Appendix A

Contacts
Diocesan Finance Office

Steve Fracchia - Chief Financial Officer

Patti Morris – Director of Finance

Philip Bach - Assistant Controller

- Parish Liaison

Michelle Murphy – Parish Accountant

Elizabeth Mora - Accounts Payable/ Pledges Receivable Specialist

Appendix C
Account Definitions
Asset Accounts
(Note: Account numbers may vary from Parish to Parish)

Account #	Account Name	Description
1000	Cash	Parish Operating Bank Account
1020	Petty Cash	Amount of cash and receipts in PC fund **(amount** does not change)
1030	Special Saving Account	Used to **hold excess** operating *or* special **purpose** funds
1100	Accounts Receivable	Amounts owed to the parish from third parties
1110	Pledges Receivable	Total balance of all pledges recorded, but not received by the parish
1114	Present Value Adjustment	Amount calculated *by* Diocese to reflect the present value of outstanding pledges
1129	Reserve for uncollected pledges	Calculated amount of pledges **deemed** not collectable
1200	Tuition Receivables	Unpaid Tuition
	Due From Affiliate	Amounts due from parish school or affiliates
1735	Building & Improvement • at cost	Amounts used for new building construction, including add-on construction
1745	Furniture, Fixtures, & Equipment-at cost	Amounts used new furnishings, fixtures or equipment in parish buildings
1715	Land & Improvements-at cost	Amounts used to purchase land and prepare for building construction
1810	Due from Diocese	Amounts owed to the parish from the Diocese Funds on deposit (excess over operating needs or construction funds) with the Diocese

Liability **Accounts**

2010	Employee RCA Taxes Withheld	Total Social Security amount (including employee share) due to IRS
2011	Employee Medicare Wl1hheld	Total **Medicare** amount (Including employee share) due to IRS
2020	Federal Income Tax Withheld	Federal Income Tax withheld from employees, payable to IRS
2080	Other Payroll Deductions	Amounts withheld from employees for various reasons (could be separated into **several** accounts between 2020 & 2100}
2100	Accounts Payable	Amount of invoices received but not paid (using the accrual method of accounting)
2200	Loan from Diocese	Amount of banks loans obtained through the Diocese
2303	National Collections Payable	Amounts **collected** for National Collections but not yet paid
2310-2800	Misc Payable Accounts	Amounts collected for other purposes but not yet disbursed
2810	Due to Diocese	Amounts collected for the Diocese but not yet remitted
2921	Due to Diocese-Pension Plan	This account was set up by the Diocese - adjustments sent to parishes annually

Equity Accounts

3000	Equity at Beginning of Year	DO NOT ENTER ANY AMOUNT IN THIS ACCOUNT WITHOUT WRITTEN PERMISSION FROM THE DIOCESAN CONTROLLER
3600	Excess (Deficiency) of Revenue	DO NOT EVER ENTER ANY AMOUNT JN THIS ACCOUNT

Income Accounts

4004	Offertory Collections-Env	Amount of Offertory received in envelopes
40041	Offertory Collect/Loose Change	Amounts of Offertory received without envelopes, including checks, currency, loose change. TOTAL OF 4010 & **4020** SHOULD **MATCH** THE AMOUNT POSTED TO CHURCH OFFICE **MANAGEMENT**
4285	Vigil Lights and Candle Contrib.	Amounts contributed specifically for Vigil lights and candles
42851	Sacramental Offerings	Amounts contributed for Sacramental Offerings
40092	Fundraising	Amounts collected from social activities and fundraisers
40091	Stock Donations	Fair Market Value of Stock donated and processed through the Diocese
6202	Interest & **Dividends**	Amounts received from bank interest or credit union **dividends**
40093	Rental Property Income	Amounts received from rental of Church facilities

4709	Insurance Claim **Proceeds**	Amounts received from insurance settlements
4952	Estate & Bequest Donations	Amounts donated to the parish upon the death of the donee
6203	Int Inc./Diocesan Deposits	Amounts paid as interest on deposits held by the Diocese
4415	Building Fund Revenue	Donations restricted to building construction or renovation
40094	Other Extraordinary Income	Non-recurring income not specifically itemized above
42852	West Tenn. Catholic	Income from newspaper subscriptions
42855	PRE Revenue	Revenue from Religious Education

Expense Accounts

5001	Priest Salaries	Amounts for Parish Priest Salary
5002	Stipends	Amounts for Associate Priest Salaries
5003	Clergy Assistance	Amounts for Salaries of a Religious Order
5040	Extra Clergy	Payments of stipends for special services
5012	Office and Support Staff	Amounts for Office and Administrative staff
5013	Custodial and Maint Staff	Salary for cleaning staff personnel
5018	Other Salaries	Amounts for other salaried personnel.
5110	Employee FICA Taxes	Parish half of FICA tax
5120	Professional Allowance	Amounts paid as allowable expenses for eligible staff
5130	Health Benefit Plan	Employer portion of Health Benefit expenses
5140	Priest Retirement Contribution	Parish portion to fund Priest Retirement Fund
5190	Lay Retirement Contribution	Parish portion to fund Lay Retirement Fund
5194	WS Workers Comp	Workers Com
5210	Dues & Subscriptions	Dues & Subscriptions Expense
5202	Telephone	Parish Telephone Expense
5204	Background Check Fee	Background Checks
5205	Postage, Printing, Off. Suppl.	Parish Postage, Printing, and Office Supply expense
5250	Travel & Meeting	Parish Travel and related expenses
5606	Professional Fees	Parish legal or accounting fees
5237	Parish Council Expenses	Expenses related to the operation of the Parish Council
52391	Fundraising	Expenses related to fundraising events
5244	Other General & Administrative Expense	G & A Expenses not specifically itemized above
5337	Sanctuary & Sacristy	Expenses directly related to the Sanctuary and Sacristy
5336	Vigil Lights	Expenses related to Vigil Lights and Candles
5335	Music & Liturgy	Expenses related to Music and the Liturgy
5313	Parish Charity	Parish Benevolence Expense
5318	Retreat **Fees**	Parish expenses related to Retreats
5943	Religious Education	Parish expenses related to Religious Education
5306	Young Adult Ministry	Parish expenses related to Youth Ministry
53014	RCIA Expenses	Parish expenses related to RCIA Classes
533361	Alter Flowers	Alter Flowers
5401	Utilities	Parish Utility expenses
54003	Rectory Expenses	All expenses for **the** Rectory (has sub-accounts for Food,Supplies,Utilities,Maint)
5404	Maintenance & **Repair**	Parish Expense for routine maintenance (see Acctg. Manual for definition of Capital items, pg 32)
5413	Custodial Supplies	Parish and Rectory custodial supplies
601503	Parish Assessment	Parish expense to Diocese for Cathedraticum
601502	High School Assessment	Annual Parish expenses paid to Diocese to fund Diocesan High Schools
6306	Interest-Bank Debt	Interest **paid** (amount supplied by Finance Office) for bank debt through Diocese
5210	Faith West Tennessee	Parish **expenses** for magazine

Appendix D
Record Retention

For additional information visit the www. USCCB.ORG website

RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Accident reports, daims, settlements	2 years	5 years post-settle.	7 years	Destroy	Fiscal value ceases
Accreditation Files	2 years	Permanent	p	Keep	Admin. & Historical
Acquisition, consolidation, merger, dissolution, reorganization records	2 years	Permanent	p	Keep	Admln., Fiscal, Historical
Affidavits	2 years	8 years	10 years	Destroy	Administrative value ceases
Anniversary Booklets	2 years	Permanent	p	Keep	Historical
Business Flies	2 years	3years	5 years	Destroy	Administrative value ceases
Cemetery-Account & Lot Cards	2 years	Permanent	p	**Keep**	Administrative
Cemetery-Burial Log	Until superseded	0 years	0 years	Destroy	Administrative value ceases
Cemetery--Burial Record	Indefinite	Permanent	p	Keep	Historical
Cemetery Lot Maps	Indefinite	Permanent	p	Keep	Admin. & Historical
Cemetery-Rules & Regulations	Indefinite	Permanent	p	Keep	Admin. & Historical
Charters, constitutions,	2 years	Permanent	p	Keep	Admin. & Historical
Claims, Litigation torts, & Breach of contracts	2 years	Permanent	p	Keep	Admin., & Legal
Committee Agenda & Minutes	2 years	Permanent	p	Keep	Historical
Committee/Organ. Constitution By-Laws	2 years	Permanent	p	Keep	Admin. & Historical
Committee/Organ. Reports, Proposals	2 years	Indefinite	Indefinite	Review	Determine value & type
Computer Backups (All recon's)	2years	Permanent	p	Keep	Admln., Fiscal, Legal
Construction files	2 years	Permanent	p	Keep	Admin. & Historical
Contracts & Leases (expired)	2 years	5 years	7 years	Destroy	Fiscal value ceases

Appendix D

Record Retention

For additional information visit the www. USCCB.ORG website

RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Contracts & Leases (in effect)	2 years	7 years post-expire.	?	Review	Fiscal, legal. Historical?
Copyrights	2 years	Permanent	p	Keep	Legal & Administration
Correspondence-Routine office	1-2 years	0 years	1-2 years		No permanent value
Correspondence-Bishops'	2 years	Permanent	p	Keep	Historical
Correspondence-Chancellors'	2 years	2 years	4 years	Review	Determine Historical Value
Correspondence-General office	2 years	1 years	3 years	Destroy	Value ceases
Correspondence-Legal, Import.	2 years	Permanent	p	Keep	Legal & Historical
Correspondence--Tax	2 years	Permanent	p	Keep	Fiscal, Legal, Historical
Date Books, Appt. Calendars, Time Books	2 years	Permanent	p	Keep	Admin. & Historical
Deeds	2 years	Permanent	p	Keep	Legal, Admins., Historical
Depreciation Schedules	2 years	Permanent	p	Keep	Fiscal. Admins, Historical
Disability, Sick Leave Benefit Records	2 years	4years	6years	Destroy	Fiscal, AdmIns. Value ceases
Easements	2 years	Permanent	p	Keep	Administrative & Historical
Employee Files (post separ.)	3 years	2 years	5 years	Destroy	AdmIns. Value ceases
Employee Personnel Records after termination	Indefinite	Indefinite	75 years	Destroy	Admin., Retirement value
Employee Service Records	2 years	Permanent	p	Keep	Historical
Employment Applications, Resumes	3 years	0 years	3years	Destroy	Admins. Value ceases.
FINANCE: **Accounting & Tax Records**					
Accounting Journals	2 years	8 years	10 years	Destroy	Financial need ceases

Appendix D

Record Retention

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RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
AP ledgers. schedules, invoices	2 years	5 years	7 years	Destroy	Financial need ceases
AR ledgers, schedules s, invoices	2 years	5 years	7 years	Destroy	Financial need ceases
Bank Reconciliations	2 years	1 year	3years	Destroy	Financial need ceases
Bank statements, deposit slips	2 years	5 years	7years	Destroy	Financial need ceases
Budget & Projections	2 years	2 years	2 years	Destroy	Financial need ceases
Cancelled Checks	2 years	5 years	7 years	Destroy	Financial need ceases
Data processing operations & runbooks	1 year	0 years	1 year	Destroy	Financial need ceases
Expense analysis, distrib. Sched.	2 years	5years	7 years	Destroy	Financial need ceases
Expense Reports	2 years	5years	7 years	Destroy	Financial need ceases
Internal Audit Reports	2 years	1 year	3years	Destroy	Financial need **ceases**
Invoices for non-property purch.	2years	5years	7 years	Destroy	Financial need ceases
Notes Receivable Ledgers & schedules	2 years	5 years	7 years	Destroy	Financial need ceases
Payroll Records	2 years	6 years	8 years	Destroy	Financial need ceases
Petty Cash Vouchers	2 years	1 year	3years	Destroy	Financial need ceases
Subsidiary Ledgers	2 years	5 years	7 years	Destroy	Financial need ceases
Trial Balances	2 years	5 years	7 years	Destroy	Financial need ceases
Vouchers for Paymt To Vendors, employees, etc.	2 years	5 years	7 years	Destroy	Financial need ceases
Correspondence Records					
Accident Reports (settled)	2 years	4 years	6 years	Destroy	Financial need ceases
Expired Contracts. Agreements	2 years	5 years	7 years	Destroy	Financial need ceases

Appendix D

Record Retention

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RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Expired Option Records	2 years	5years	7 years	Destroy	Financial need ceases
Expired Mortgages, Leases	2 years	6years	8 years	Destroy	Financial need ceases
Expired policies	2 years	1 year	3years	Destroy	Financial need ceases
General correspondence	2 years	0 years	2 years	Destroy	Admin. & Financial need ceases
Safety Claims	2 years	8 years	10 years	Destroy	Financial need ceases
Safety Reports	2 years	6 years	8 years	Destroy	Financial need ceases
Insurance Records					
Group Disability Records	2Years	6 years	8 years	Destroy	Admin. & Financial need ceases
Settled Fire Inspection Reports	2 years	4 years	6 years	Destroy	Admin. & Financial need ceases
Personnel Records					
Disability & Sick Benefits	2 years	5years	7 years	Destroy	Financial need ceases
Expired Contracts	2 years	5 years	7 years	Destroy	Financial need ceases
Garnishments	2 years	5 years	7 years	Destroy	Financial need ceases
Personnel Files (terminated)	Indefinite	Indefinite	75 years	Destroy	Admin.Vesting need ceases
Time Cards	2 years	1 year	3 years	Destroy	Admin., Financial need ceases
Withholding Tax Statements	2 years	5 years	7years	Destroy	Financial need ceases
Permanent Records					
Cancelled Checks {Important)	2 years	Permanent	p	Keep	Admin., Financial value
Capital stock & bond Records	2 years	Permanent	p	Keep	AdmIn., Financial value

Appendix D
Record Retention

For Additional Information visit the www. USCCB.ORG website

RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Cash Receipts/ Disbursement Journal	2 years	Permanent	p	Keep	Admin., Financial value
Chart of Accounts	2 years	Permanent	p	Keep	Admin., Financial value
Copyright., Patent, Trademark. Reg.	2 years	Permanent	p	Keep	Admin, Financial value
Deeds & Easements	2 years	Permanent	p	Keep	Admin., Financial value
Depreciation Schedules	2 years	Permanent	p	**Keep**	Admin., Financial value
External Audit Reports	2 years	Permanent	p	Keep	Admin., Finan. History. Value
Financial Statements (Yr. end)	2 years	Permanent	p	Keep	Financial value
General Ledger & Journals	2 years	Permanent	p	Keep	Financial value
Invoices for Property	2 years	Permanent	p	Keep	Financial value
IRS Determination, Approv. Ltrs.	2 years	Permanent	p	Keep	Financial value
Minute Books '	2 years	Permanent	p	Keep	Financial value
Property Records	2 years	Permanent	p	Keep	Financial value
Retirement & Pension Records	2 years	Permanent	p	Keep	Financial value
Systems Records	2 years	Permanent	p	Keep	Financial value
Tax Returns & Assoc. Docs.	2 years	Permanent	p	Keep	Financial value
Training Manuals	2 years	Permanent	p	Keep	Admin., Finan., Hist. Value
Non-Financial					
Grant Files	2 years	Permanent	p	Keep	Admins.., Historical
History/Historical Files	2 years	Permanent	p	Keep	Historical
Insurance Claims	2 years	8 years	10 years	Keep	Fiscal value ceases

Appendix D
Record Retention

For additional Information visit the www. USCCB.ORG website

RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Insurance Policies in effect	2 years	Indefinite	?	Destroy	Administrative value ceases
Insurance Policies-expired	**2** years	8 years	10 years	Destroy	Fiscal, Admln. Value ceases
Insurance Records	2 years	Permanent	p	Keep	Fiscal, Admin., Legal
Inventories-Materials, Supplies	2 years	5 years	7 years	Destroy	Admin. Value ceases
Job Descriptions	2 years	Till superseded	?	Destroy Adminls.	Value **ceases**
Library Acquisitions/Accession	Indefinite	5 years	?	Destroy Adminis.	Value ceases
Licenses-federal, state, local	**2 years**	Permanent	**p**	Keep	Administrative, Historical
Liturgical Booklets, Outlines, etc.	2 years	Permanent	p	Keep	Historical
Memorabilia	?	Permanent	p	Keep	Historical
Newsletters	2 years	Permanent	p	Keep	Historical
Newspapers	?	Permanent	p	**Keep**	Historical
Pamphlets/Booklets-Anniversary, Celebratory	?	Permanent	p	Keep	Historical
Photographs	?	10 years	?	**Review,** Keep,Discrd.	Historical or No value
Reports, Annual	2 years	Permanent	p	Keep	Historical, Adminis.
Reports, Quarterly when used	2 years	3 years	5 years	Review	Possible historical
Records Loan Forms	2 years	0 years	2 years	Destroy	Admlnis. Value ceases
Records Destroy/Dspsl. Forms	2 years	Permanent	p	Keep	Historical
Records Retention Schedules	tll superseded	10 years	?	Destroy	Adminis., Histor. Value ceases
Scrapbooks	?	Permanent or?	Por?	Review or Keep	Historical value

Appendix D

Record Retention

For additional Information visit the www. USCCB.ORG website

RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Personnel Records	1 yr. post-term.	29 years	30 years	Destroy	Adminis. Value ceases
Seminarians Files	?	Permanent if Ordain.	p	Keep	Historical
Seminarians Files	?	10 yrs. Post leaving.	?	Destroy	Admin. Value ceases
Diaconate Files	2 yrs. Post ordn.	Permanent	p	Keep	Historical
Dlaconate Files	2 yrs, post leaving	10 yrs. Post leaving	12 years	Destroy	Admin value ceases
SI. Peter Orphanage/Home Files	In archives	Permanent	p	Keep	Historical
SI. Peter Orph./Home Artifacts	In archives or on loan	Permanent	p	Keep	Historical
Parish History Files	Permanent	Permanent	p	Keep	Historical
Closed Parish Records.,Sac. Reg	Permanent	Permanent	p	Keep	Historical
Kennedy Directories	1 year	Permanent	p	Keep	Historical
Bishop's Appeal Materials	2 years	Permanent	p	Keep	Historical, Adminis.
Capital Appeal, Fund Materials	2 years	Permanent	p	**Keep**	Historical, Adminis.

Appendix E

Gaming Events

Summary

The state of Tennessee considers gaming events such as raffles, cake walks, bingo, etc. illegal, unless they are conducted after obtaining a valid registration for the event. Given this, diocesan organizations should not engage in **gaming events unless they obtain approval from the Secretary of State, Division of Charitable Solicitations and Gaming.**

Background

The applicable Tennessee legal code states that "gambling is contrary to the public policy of this state." It defines gambling as "risking anything of value for a profit whose return is to any degree contingent on chance, or any games of chance... " The code does allow the State's lottery and specific games of chance conducted by a charitable organization with approval from the Secretary of State, Division of Charitable Solicitations and Gaming.

Registration

If a diocesan organization decides to pursue a gaming event (car raffle, or other type game of chance) as part of their fundraising effort, application for the event has to be filed with the Division of Charitable Solicitations. Forms and other information about the application process is available at http://tennessee.gov/sos/charity/index.htm.

The normal time period for applying for a gaming event ends January 31 for events which will take place beginning July 1 of the same year through June 30 of the following year. For example, if you desire to hold a raffle for an automobile September 15, 2015, you will have to apply by January 31, 2015.

Group Ruling Exemption

In the past organizations which received their tax-exempt status via a group letter ruling (as diocesan entities do) were allowed only one event per year for the group. However, based on Public Act 508 the Division of Charitable Solicitations now allows organizations that receive exemption via a group ruling to apply for a separate gaming event if the organization has a unique employer identification number (EIN). This means that now diocesan organizations can apply for separate gaming events if they have an employer identification number other than 62-0845508. Visit www.irs.gov website to obtain a EIN.

Documentation

The application process does take some time to complete. Some of the documentation required in addition to the application forms include:

Proof Needed	Documents to use
Proof of tax-exempt status	• Group Ruling tax exemption letter from the USCCB
Five years of continuous existence	• Five years of Audit Reports or Financial Statements
Filing IRS Form 990	• Religious organizations do not file Form 990. However, some diocesan organizations do not qualify as religious organizations and must file Form 990. • Form SS 6061 allows a religious organization to explain why it does not file a 990.
Other application items, e.g. minutes	• Please review the appropriate item listed in the application. Some items can be documented by completing an affidavit, e.g. form ss-606s is in lieu of the minutes approving the gaming event.

Registration for Charitable Solicitation versus Registration for a Gaming Event

Any organization that wants to do fundraising needs to register with the Division of Charitable Solicitations and Gaming. To engage in fundraising without registration with the Division is illegal and subject to fines. Religious organizations are exempt but should apply for exemption as a religious organization.

Please be aware of the distinction between registering for charitable solicitations and applying for a gaming event. Both applications appear on the Division of Charitable Solicitations web page: http://tennessee.gov/sos/charity/gaming/index.htm.

If you have questions about this topic, you can obtain information at the above site or call the finance office at 373-1296.

Conclusion

Gaming Events

If you desire to pursue a gaming event during the period July 1, 2015, through June 30, 2015, the application must be filed with the Division of Charitable Solicitations and Gaming by January 31, 2015. This can take some time to complete, so the application process should allow some time for completion.

If you do not apply for a gaming event, please refrain from any fundraising activity that involves the elements of chance and prizes.

Appendix F

Monthly Financial Report of Auxiliary Organization

Organization ______________________________________

For the Month of ______________________________________

Beginning Checking Account Balance $ ____________

Add: Revenues Deposited:

______________________________________ $ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________

Total Revenues Deposited ____________

Deduct: Expenses Paid:

______________________________________ $ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
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______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________
______________________________________ ____________

Total Expenses Paid ____________

Ending Checking Account Balance $ ____________

Notes:

____
____
____

Submitted by: ______________________________ Date ________________

Title ______________________________

CATHOLIC DIOCESE OF MEMPHIS
HELPFUL TIPS PRIOR TO YEAR END

1 Other cash accounts (Altar Guild, Mass Fund, PTO, etc.) that use the church's tax id number **must** be on the church/school books. Adjust your Other Cash Accounts using the 6/30 bank statement. You can record these amounts in Cash-Other Cash Accounts (Asset account) and Accounts Payable-Other Cash Accounts (Liability account).

2 Check your Equity account balance and make sure it is still the amount that was sent with the Audit Adjusting Entries.

3 Look in your Maintenance & Repair Accounts to see if you have any purchases that need to be capitalized. This would be projects that total over $5,000.00. If so, reclass the expenses from Maint. & Repairs to the proper Asset Account and include a copy of the invoice(s) with your June 30 information to the Diocese.

4 All Receivable Reports (pledges, tuition) MUST be run on 6/30. Before you send your reports to the Diocese, make sure you have no Credit (negative) balances on it. Make these corrections before the final report is run. The Total on these reports **MUST** equal the general ledger total in your Receivable Account.

5 The ..Due to" **/** ..Due from" accounts between the church and school or your mission parish **MUST** be in balance at June 30.

6 Before doing your 6/30 bank reconciliation, look at your outstanding receipts and disbursements and write off anything older than 6 months. Remember, you cann**ot** use the Void/Delete option in a period that is closed. You will need to do a Journal Entry for all write offs.

7 Bank reconciliations must be in balance. **Remember not to make entries to cash after the bank reconciliation is completed.**

8 If you have not paid your Cathedraticum, Payroll invoices, Cafeteria Benefits or Faith West TN Subscription for 6/30 by noon on 6/26, you will need to accrue it. See number 11 for an example.

9 Checks written to the Diocese at the end of the year (6/30) for parish assessment, loans, deposits, Faith West TN subscriptions, payroll, etc. **need to be at the Catholic Center prior to June 26th** for the Finance Office at the Diocese to receive and process them. Checks to the Diocese after this date should be

processed and dated in July and a Journal Entry will need to be made to post them in June. **Do not back date checks.**

An example of an accrual entry dated 6/30 would be: Debit Cathedraticum Expense for the amount due, Credit Due to Diocese-Cathedraticum; Debit Priest Pension Expense for the amount due, Credit Due to Diocese-Priest Pension; Debit Lay Pension Expense for the amount due and Credit Due to Diocese-Lay Pension.

For any other checks written in July for June invoices, do a journal entry- Debit the proper expense account and Credit Accounts Payable the total amount of the check. When you write your check in July, you will Debit Accounts Payable. This process of an accrual entry needs to be used for all invoices dated in the prior year, but being paid in the next year. Please call the Finance Office if you are confused by this process.

10 **For Schools accruing teacher salaries: (see the schedule attached)**

11 Be sure to accrue 2 pay periods in June for the 13/14 school year. This would represent 7/15 and 7/31 payroll. Your accrued payroll account should be zero right now. If it is, your entry is to Debit the Expense accounts and Credit Accrued Salaries, which is a Liability account. If your Accrued Salary Account was never zeroed out, then your entry will be a Debit or Credit to the Liability Account in order to make the Liability Account equal the total amount being accrued.

12 The payroll accrual should be reversed in July. For report purposes, it is better to reverse the amount after each payroll. For example: you run your 7/15 payroll. Your school checks will be coded to Lay Professional Salaries. Instead of debiting to this account number, you will debit Accrued Salaries. Same with the FICA tax expense and retirement expense. Do the same for each payroll thru 7/31 and your Accrued Salary Liability account should be zero.

13 **Financial Report Formats:** below is a sample of the format needed for Balance Sheet, Income Statement, Pledge and Tuition Report. Please make sure **your account numbers are printing.** Save/Print the financial reports in **PDF Document** format. This allows us to use them more efficiently. Email to trish.shipe@cc.cdom.org

14 **Tuition and Pledge Drive Reports Must Be Ran on June 30:** Use the following format for both Tuition and Pledge Drive Reports. Pledge reports will be run out of PDS and Tuition Reports will be run out of FACTS:

1. Select Contributions from PDS Church Office version 6
2. Choose Financial Reports/Listing Reports/Pledge Drive Status Report. **(use this format for Pledges)**
3. No changes on the next 3 screens

4. On the Funds to Print screen choose the Date Range of your pledge drive for pledges or the Date Range of your Tuition Receivable. Funds to Print: the Fund Number you post your payments to. Print Overpayments As: Choose Actual Amount Overpaid.
5. Only "Include Group in the Report" if the balance due is part of your originally booked Receivable. (Example: you have registration fees in this fund, but you DO NOT book those fees in your Tuition Receivable account number in the general ledger. You would choose "Do Not Include" for registration fees.) Next Screen....
6. Choose: Sort By Name; Skip Families That Don't Have Any Selected Funds and Include Active and Inactive Families.
7. Select Preview.
8. Print this report in **Excel Format** and send to trish.shipe@cc.cdom.org.

The reason for printing Tuition in Excel format is to allow testing of totals.

Audit Questionnaire Exhibit A
Catholic Diocese of Memphis
June 30, 2014

Parish Name
School Name

Is there a cafeteria on-site? Please circle Y or N
Does your cafeteria participate in USDA? Please circle Y or N
I. Checking Accounts (Please include additional sheets if necessary)

Name of Bank	Account Number	Name of Account	Balance per Bank at 6/30/14	Balance per G/L at 6/30/14	Names of Authorized Signatories
Parish:					
1)			$	$	
2)			$	$	
3)			$	$	
4)				$	
5)			$	$	
School:					
1)				$	
2)			$	$	
3)			$	$	
Cafeteria:					
				$	
Religious Ed:					
			$	$	
Other					
			$	$	

II. CDs, Investments Including stocks and bonds, Deposits with the Diocese, Other Accounts, etc. (if not included above)

	Description	Account Number	Name of Account	Balance per Bank at 6/30/14	Balance per G/L at 6/30/14	Names of Authorized Signatories
1)				$	$	
2)				$	$	
3)				$	$	

III. **Bank** accounts used by an organization/person for the purpose or benefit of the parish, school, or cafeteria

	Name of Bank	Name of Account	Account Purpose	Balance per **Bank** at 6/30/14	Balance per G/L at 6/30/14	Names of Authorized Signatories
1)				$	$	
2)				$	$	
3)				$	$	

IV. Parish Debt (including Notes/Mortgage Payable, Loans from the Diocese, Equipment Leases, etc.)

	Name of **Bank**	Purpose of Debt	Collateral or Guaranty	Interest Rate at 6/30/14	Balance at 6/30/14	Interest paid 7/1/12 - 6/30/14
1)				%	$	$
2)				0/4	$	$
3)				%	$	$

Beginning and ending construction dates (if applicable): ________ to ________

Monthly Payments to Diocese: $________________

Estimated Year of Debt Pay Off ________________

V. General Questions

1) Name of Parish Bookkeeper? ____________________
2) Name of School Bookkeeper, if different? ____________________
3) Does the parish bookkeeper work part-time or full-time? ____________________
4) General hours/day(s) worked? ____________________
5) Does the parish have a pastoral council? If yes, how often do they meet? ____________________
6) Does the parish have a financial council? If yes, how often do they meet? ____________________
7) Who prepares the annual budgets? ____________________
8) TN Sales tax exemption number? ____________________
9) Federal EID number? ____________________

10) Are bank reconciliations reviewed by someone other than the bookkeeper? ____________________

11) Are all bank accounts recorded in the general ledger? ____________________

12) On other bank accounts-are the signers 2 unrelated people? ____________________

13) Is the Pastor a **required** signature on all bank accounts? ____________________

14) Are 3-part, pre-numbered receipts used for services paid for with cash? ____________________

15) Is all cash received deposited in the bank and checks written for expenses? ____________________

16) Does the Parish own any vehicles? _________If yes, who is the Insurance carrier? ____________________

How much liability coverage is on the vehicle? ____________________

Who is covered? ____________________

17) Does the Parish/School use electronic giving? i.e. ACH, Credit Card, etc. Yes ___ No ___

If yes list your sources (i.e. PayPal, FACTS, etc.) ____________________

VI. Payroll Statistics

	Church	**School**	**Religious Ed.**	**Cafeteria**	**TOTAL**
Number of Lay Employees Paid Weekly					
Number of Lay Employees Paid Bi-Weekly					
Number of Lay Employees Paid Semi-Monthly..					
Number of Lay Employees Paid Monthly					

A & **B:** submit on a spreadsheet.

A. If the Diocese does **not** process your payroll submit: 1. Listing of Employees; 2. Number of Hours worked in 2014; 3. Health benefits-yes or no

B. All parishes - Listing of: 1. Contracted Individuals; 2. Amount Paid in 2014; 3. Job Description

What is your paid time off schedule, excluding Priests/Teachers? (i.e., vacation, sick days, etc.)

January-December______ July-June __ Other(specify) ____________________

If you pay Teachers for unused personal time, is it paid before 6/30? Yes No N/A (circle answer)