Parish Annual Report
Guidelines for Preparation

- Cash Receipts – Include all parish receipts deposited during the fiscal year into any account, checking, saving, or DEF, of the parish
    - Offertory Collections – Include all 4000 series account totals
    - Religious Education Income – Include all 5500 series account totals
    - Gifts/Bequests – include accounts 5003 and 5004
    - Diocesan and National Collections – include all 6000 series accounts
    - Other income – include the remainder the 5000 series accounts and all 4500 and 6500 series accounts. Include any borrowing during the year from the D.E.F. These accounts may be grouped in a way that will have significance for a parish community. As an example, capital fund drives could be a significant separate category.

- Cash Disbursements – Include all parish payments made during the fiscal year from any account, checking, saving, or DEF, of the parish
    - Salaries
        - Priest – Include accounts 7101 and 7102
        - Lay Employees – Include accounts 7103, 7104, 7105, 7106, 7107,7207, 7307, 7401, 7402, 7403, 7407, 7601, and 7602
    - Fringe Benefits
        - Priest – Include accounts 7115 and 7116
        - Lay Employees – Include the net total of all 7500 series accounts
    - Professional Fees – include amounts paid to lawyers, architects, engineers, accountants and other professionals. The amounts may be categorized under "Other" expenses within the chart of accounts
    - Church Operating Expenses – Include the remainder of the 7100 series accounts after subtracting the amounts that were listed under salaries, fringe benefits, and professional fees, and any other amounts that may have been segregated for clarification.
    - Rectory Operating Expenses - Include the remainder of the 7200 series accounts after subtracting the amounts that were listed under salaries, fringe benefits, and professional fees, and any other amounts that may have been segregated for clarification.
    - Religious Education - Include the remainder of the 7400 series accounts after subtracting the amounts that were listed under salaries, fringe benefits, and professional fees. Exclude any amount under account 7416, Workshops. Exclude any amounts under accounts 7450, 7451, and 7452.
    - Diocesan and National Collections – Include all 7700 series accounts.
    - Workshops – Include account 7416 excluded from Religious Education disbursements and disbursements for workshops that may have been accounted in other categories.
    - Catholic School Assessments – Include the amounts excluded from Religious Education disbursements under accounts 7450, 7451, and 7452.
    - Other – Include the remainder of the 7600 series accounts after subtracting the amounts that were listed under salaries, fringe benefits, and professional fees, and any other amounts that may have been segregated for clarification. Include all 7800 and 1600 series accounts. Include any debt repayment for D.E.F. loans. These accounts may be grouped in a way that will have significance for a parish community. As an example, capital expenditures for improvements could be a significant separate category.

- Account Balances – List the total of all accounts in each category, checking, savings, DEF savings.
- Outstanding Debt – List the total of all bills, both Diocesan and commercial vendors, as of August 31st. List the balance(s) on any D.E.F. loans.