

# Annual Parish Financial Report (APFR) Handbook

Quick Guide to the  
Archdiocesan Assessment  
FY2019



ARCHDIOCESE  
OF  
SAINT PAUL &  
MINNEAPOLIS

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# 2019

## Annual Parish Financial Report

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The Annual Parish Financial Report (APFR) provides the Archdiocese and the Archbishop with an overview of the financial condition of each parish and satisfies the Canon Law requirement for annual reporting to the Archbishop.

The Code of Canon Law, Canon 1263, provides that “after the Diocesan Bishop has heard the Finance Council and the Presbyteral Council, he has the right to impose a moderate assessment for the needs of the Diocese.” This Canon further states that the assessment is to be proportionate to income.

The assessment rate in the Archdiocese of St Paul and Minneapolis is 9%, reduced to 8% for parishes with schools, which includes those parishes that support a regional school, parochial elementary or catholic high school, by contributing at least 15 percent of their plate and envelope collections.

The APFR contains the financial results from general parish operations, parochial school operations, ministry programming, capital campaign activities, and special collections. This report also contains the calculation of the Archdiocesan assessment amount owed to the diocese.

While cemetery funds are not included in the calculation of the parish assessment, cemetery funds must be reported on the APFR to the Archdiocese. Cemetery funds must not be comingled with other Parish Funds per Policy 213 - Administration - Parish Cemeteries and Columbaria (policy pending).

The following information is provided to assist parishes in the process of determining assessable income for completing the APFR.<sup>1</sup>

### APFR Process Description:

- Parish prepares the APFR as of Fiscal Year End
- Parish files APFR with the Archdiocese no later than 120 days from Fiscal Year End
- Archdiocese Finance Department Staff reviews parish the APFR submission
- Archdiocese submits to parish in the first quarter of the following fiscal year an Assessment Commitment Letter, which commits the assessment for the next fiscal year
- Parish appeals of the assessment amount are due no later than 60 days from issuance of commitment letter
- Archdiocese invoices the parish on a quarterly basis starting July 1

## Assessable Income Guidelines

These guidelines are designed to address common questions regarding the APFR. For additional information on assessment impact for specific accounts, please refer to the Parish Finance Manual.

### General Parish Income

Including but not limited to plate and envelope contributions, stole fees, program fees, bulletin revenue, religious education tuition, program fees, and Mass stipends are assessable.

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<sup>1</sup> The materials in this APFR Handbook supersede any training or published materials prior to distribution date of this handbook.

These funds are used for normal day-to-day operations of the parish.

### Other Parish Gifts/Income

Including but not limited to investment revenue, fees, fundraising, rental revenue, sale proceeds of parish property/equipment/land, and donor gifts for general operations are assessable.

Funds in this category may be used in various ministries of the parish. **NOTE: Donor restricted or board designated parish gifts are not exempt from assessment.**

### Parish Net Program Activity

Revenue from the following parish programs is assessed on a net basis of income in excess of expenses for the current year. Net Programs are not applicable in the Capital Campaign calculation of 2% assessment rate. Negative program net income does not reduce total parish income or net program activity. Parish Net Program Activity does not include allocation of Salary/Wages and Benefits of staff.

- **Parish Groups** – Affiliate programs of the parish, such as Men's, Women's, Youth Groups, Other Groups and Adult Groups are not separate legal organizations; therefore, fundraising activities, fees, gifts, grants are assessed on a net basis.
- **Mission Trips** – Fees, grants, gifts, sales, bingo for adult or youth mission trips are assessed on a net basis.
- **Fundraisers** – Fees, grants, gifts, sales, bingo for parish festivals, concerts, and picnics are assessed on a net basis.
- **Day Care** – Fees, grants, and gifts for daycare program are assessed on a net basis.

- **Latchkey** – Fees, grants, and gifts for latchkey, before/after School program are assessed on a net basis.
- **Funeral Lunch Reimbursements** – Offering or fees provided for the reimbursement of parish pre-paid funeral lunch or dinner expenses are assessed on a net basis.
- **Votive Candles** - Funds received as offerings at votive shrines are assessed on a net basis. **NOTE: Does not include expense for altar candle purchases.**
- **Gift Shop** - Revenue generated by the sale of goods in a parish gift shop including, but are not limited to, Bibles, rosaries, statues, postcards and Parish scrip are all assessed on a net basis.

### Reimbursement of Contracted Rental Expenses

Categorized as revenue that accompanies rental operations income for long-term rental commitments only. Reimbursements of contracted rental expenses are to offset utilities, grounds, maintenance specified in the rent/lease contract are allowable deductions from assessable income.

**NOTE: Does not include allocation of Salary/Wages and Benefits of staff.**

### School, Preschool and School Affiliate Groups Income

Including but not limited to tuition, fee, and financial aid/scholarship grant revenue, fundraising, program revenue and donor gifts are non-assessable.

### Cemetery Income

Including, but are not limited to, graves sales, monument setting, fees, investment revenue, fundraising, perpetual care revenue and donor gifts are non-assessable.

## Capital Expenditures

Capital expenditures including, but are not limited to, improvement projects that will extend the life of an existing building or improve the value, or new construction. Capital expenditures should result in an Asset on the Statement of Financial Position.

Some examples are roof replacements, facility remodeling, purchase of land/building, furniture/fixtures aggregated and treated as a single unit, and parking lot re-pavement.

These capital improvement items will normally require a proxy and typically result in a Capital Campaign, which is a highly organized effort on the part of a parish to raise significant dollars in a specified period of time, to fund a capital need for the organization. Capital Campaign funds are assessed at the reduced rate of 2%.

Further, if at the end of the Capital Campaign, there are remaining funds that are then used for operations instead of originally planned capital expenditures; the funds will be assessed at the Parish Operations rate of 8% or 9% in the year in which the funds are used.

If the purpose of a Capital Campaign is to raise money to fund parish operations, then those funds would be assessed at the Parish Operations rate of 8% or 9%.

If the purpose of a Capital Campaign is to raise school operating capital, or fund reserves for the parish's parochial school, those funds would be non-assessable.

School buildings are recorded as assets of the parish and therefore not eligible for the non-assessable school rate. Including but not limited to gym floor replacement, hard wiring projects for lighting or internet, and window replacement.

School specific Furniture and Fixtures as defined in the [Parish Finance Manual](#), such as school

desks, chairs, Smart Boards, etc. recorded as a single purchase or aggregate, may qualify as School Capital Expenditures.

Funds raised for ongoing and routine plant and grounds maintenance are assessable and should be recorded in Parish Operations rate of 8% or 9%. Some examples are pothole repair, boiler maintenance, and painting.

## 3rd Party Lender Debt Reduction Fundraisers

Funds **raised** with the stated purpose of accelerating debt reduction from 3<sup>rd</sup> party lenders are non-assessable **if** the funds were raised through a Capital Campaign specifically to **accelerate** the principal payments or pre-pay debt on existing loans. Funds raised to meet the current amortization schedule of debt payments are fully assessable. Fund raised in excess of the payoff amount of the debt are fully assessable.

## Parish Endowment Funds:

An endowment fund is an investment fund established and owned by a parish.

Endowments are typically structured so the principal amount invested remains intact, while investment income is available for funding specific needs, or to further the operating process. Donor's wishes and/or Parish Policy may determine if, when and how the parish can spend the fund's earnings.

Donor contributions to permanently restricted Endowments are non-assessable, as the parish has no control over the funds.

Monthly earnings, including realized and unrealized gains/losses, and dividend and interest are non-assessable, as the parish has no access to these funds.

Allocations of annual distribution checks may be dictated by donor's wishes or parish policy to Parish Operations, School Operations, Cemetery

or Capital Campaign. Include annual distribution on APFR Calculation Worksheet as follows:

- Annual Distribution allocated to Parish Operating assessed at 8% or 9%
- Annual Distribution allocated to Capital Campaign assessed at 2%
- Annual Distribution allocated to School Operating is non-assessable
- Annual Distribution allocated to Cemetery is non-assessable

### Board Designated (Quasi) Endowment:

Parish Leadership may earmark a portion of its unrestricted net assets as a board-designated endowment to be invested in order to provide income for a long, but unspecified period.

These accounts are may be funded by existing reserves that had been previously fully assessed.

These accounts may also be funded by Contributions and Memorials granted pastors' discretion. Donor contributions to Board Designated (Quasi) Endowment Accounts are fully assessable, as the parish has control over the funds. These funds must be recognized as income and assessed in the year received.

Monthly earnings, including realized gains/losses, dividend and interest are fully assessable.

Distributions from board designated (quasi) endowment accounts must be recorded as Asset transfers. These distributions are non-assessable, as the assessment is applied at the point of contribution and monthly earnings.<sup>2</sup>

### Donor Advised Funds

A donor-advised fund is a charitable giving vehicle administered by a public charity created

to manage charitable donations on behalf of organizations, families, or individuals. To participate in a donor-advised fund, a donating individual or organization opens an account in the fund and deposits cash, securities, or other financial instruments. The donor surrenders ownership of anything they put in the fund, but retain advisory privileges over how their account is invested, and how it distributes money to charities.

Distributions may be made to the parish from the Donor Advised Fund. When the distribution(s) are received by parish, the funds are recognized as income and are fully assessable.

### Agency Accounts

Parish Leadership may earmark a portion of its unrestricted net assets into an agency investment account. These accounts are typically funded by existing reserves that had been previously fully assessed.

These accounts may also be funded by Contributions and Memorials granted pastors' discretion. Donor contributions to Agency Accounts are fully assessable, as the parish has control over the funds. These funds must be recognized as income and assessed in the year received. These funds must be recognized as income and assessed in the year received.

Monthly earnings, including realized gains/losses, dividend and interest are fully assessable.

Distributions from agency funds must be recorded as Asset transfers. These distributions are non-assessable, as the assessment is applied at the point of contribution and monthly earnings.<sup>2</sup>

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<sup>2</sup> NOTE: If funds had not been previously assessed, manually include distribution on APFR Calculation Worksheet to be assessed.

# 2019

## APFR General Instructions

Policy references are to the Archdiocese of Saint Paul and Minneapolis policies unless otherwise noted.

### Future Developments

For the latest information about developments related to the APFR Calculation Worksheet and its instructions go to [Financial Standards and Parish Accounting](#). For the latest information regarding policies enacted after they were published, go to [Archdiocese of St Paul and Minneapolis Policies](#).

### When to File

The Annual Parish Financial Report is due 120 days from the last date of the fiscal year ending June 30<sup>th</sup> of each year.

For fiscal year 2019, the filing date for the complete Annual Parish Financial Report submission is on or before October 29, 2019. Parishes filing on or before October 29, 2019 will receive a 0.25% discount on assessable income.

Only completed APFR Submissions received by October 29, 2019 will be eligible for a discount. See *What to File* on page 8 for description of a complete submission.

Parishes filing October 30, 2019 or later will receive a 0.25% penalty on assessable income.

Incomplete or inaccurate APFR Submissions will be returned to the Parish for prompt correction and refiling. APFR Calculation Worksheets, which have been manipulated in Excel, will be returned to the parish for refiling. Only complete APFR Submissions will be accepted. Only complete APFR Submissions received on or before October 29, 2019 will be eligible for the 0.25% of assessable income discount.

### What to File

**NOTE: 2019 APFR Submission must include the following to be considered complete:**

1. 2019 APFR Supporting Statements as of June 30, 2019 for FY2019:
  - a. APFR Statement of Financial Position
  - b. APFR Statement of Activities
  - c. APFR 8000-9000 Dedicated Accounts
  - d. APFR Trial Balance – 2180 Pass Through and 2240 Clearing Accounts
  - e. APFR General Ledger – 4500 Release from Restriction
2. 2019 APFR Calculation Worksheet
  - a. 2019 APFR Calculation Worksheet may NOT be edited using Excel. Edited 2019 APFR Calculation Worksheets will be returned to the parish for prompt correction and refiling and may jeopardize the early filing discount of 0.25% of assessable income.
  - b. 2018-2019 APFR Summary Page signed and scanned as PDF or image. Required signatures include:
    - Pastor
    - Trustee (Secretary)
    - Trustee (Treasurer)
    - Finance Council Chair
    - Business Administrator
3. 2019 APFR Reconciliation Workbook (template located on ArchConnect)
4. Agreed Upon Procedures (AUP)
  - a. If the parish has engaged an audit firm for an Audit, AUP or Review for the APFR reporting period, submit a notification to the Archdiocese when filing the return and submit the Audit, AUP or Review upon completion. File the APFR by the due date in order to receive the .025% discount regardless if the audit work is finished.
5. Copies of:
  - a. Lease/Rental Agreements (if Reimbursed Contracted Rental Expense deduction is used)
  - b. Amortization Schedule (if Capital Campaign Funds Raised for 3<sup>rd</sup> Party Lender Accelerated Debt Reduction Deduction – Recorded in Capital Campaign (Entity 3) is used)
  - c. June 30, 2019 financial institution (i.e. CCF) statement if Permanently Restricted Endowment account is added one the 2019 APFR Reconciliation Workbook.



## Where to File

E-mail the items included in *What to File* on page 8 to [millerp@archspm.org](mailto:millerp@archspm.org) along with the completed, signed and scanned 2018-2019 APFR Summary Page.

## Billing Information

Annual Parish Financial Reports are reviewed by Archdiocesan Finance Staff for completeness, accuracy and irregularities.

The Archdiocese of St Paul and Minneapolis will submit to the Parish an Assessment Commitment Letter in the first quarter of the fiscal year that directly follows the Annual Parish Financial Report submission that will commit the assessment owed for the next fiscal year.

For example, assessments to be paid during fiscal year beginning July 1, 2020 will be based on fiscal year ending June 30, 2019 Annual Parish Financial Report submission.

Parishes have 60 days from the date of issuance to appeal the assessment amount in the Assessment Commitment Letter.

Assessment billing begins July 1 of the fiscal year that directly follows the Annual Parish Financial Report submission, and is billed on a quarterly basis.

## APFR Calculation

The basic format of the APFR Calculation is as follows:

### Section 1 Parish Operations (Entity 1)

Gross Revenue	+
Schedule A – Adjustments to Revenue	+ or -
Schedule B – Deductions to Revenue	-
Assessable Revenue	=
Schedule C – Assessment Rate Calculator	× 8% or 9%
Early Filing Discount/Penalty 0.25% of Assessable Income	+ or -
FY2019 Parish Assessment	=

### Section 2 Capital Campaign (Entity 3)

Gross Revenue	+
Schedule A – Adjustments to Revenue	+ or -
Schedule B – Deductions to Revenue	-
Assessable Revenue	=
Schedule C – Assessment Rate Calculator	× 2%
Early Filing Discount/Penalty 0.25% of Assessable Income	+ or -
FY2019 Parish Assessment	=

## Gross Revenue

Gross Revenue is defined as all income accounts (4000-4999) in all Ministry Codes (01-99) included in the appropriate Entity Code.

## Schedule A - Adjustments to Revenue (ParishSOFT Automated)

**Non-Assessable Revenue:** The following accounts are considered non-assessable and are **automatically** excluded from the Assessment calculation:

- **4140 Unrealized Gains (Losses) on Investment** – difference between cost and current market value of securities.
- **4175 Reimbursed Shared Services** – Reimbursements provided from a clustered parish where the services of parish employees are shared.
- **4176 Reimbursed Shared Expenses** – Reimbursements provided from a clustered parish where non-personnel expenses are shared.
- **4180 Rebates from CSAF** – Funds from Catholic Services Appeal Foundation (CSAF) returned to the parish.
- **4215 Reimbursement of Contracted Rental Expenses** – Funds accompanying 4120 Rental Operations Income to offset utilities, grounds, maintenance specified in rent/lease contract.
- **4400 Endowment Fund Revenue** – Contributions received for the specified purpose of establishing/adding to a permanently restricted parish endowment.

*NOTE: FY2019 only. Account will be removed from FY2020 APFR Calculation Worksheet. Use 4820 Restricted Income (Perm) instead.*

- **4500 Release of Restricted Donations** – Records the release of donor-imposed restrictions on funds when the specified time/purpose has been met. See 4500 Release from Restriction on page 22.  
*NOTE: FY2019 only. Account will be removed from FY2020 APFR Calculation Worksheet. Automated under GAAP Compliance. See 4900-4920 GAAP Release Accounts.*
- **4820 Restricted Income (Perm)** – Contributions received for the specified purpose of establishing/adding to a permanently restricted parish endowment.
- **4900 GAAP Release – Without Donor Restrictions** – This account tracks balances due between Unrestricted, Temporarily and Permanently Restricted Income. Typically triggered when restricted funds are spent.
- **4910 GAAP Release – With Donor Restrictions (Temp)** - This account tracks balances due between Unrestricted, Temporarily and Permanently Restricted Income. Typically triggered when restricted funds are spent.
- **4920 GAAP Release – With Donor Restrictions (Perm)** - This account tracks balances due between Unrestricted, Temporarily and Permanently Restricted Income. Typically triggered when restricted funds are spent.

<i>All income from the following School Ministry Codes:</i>
<i>80 Elementary School</i>
<i>81 Middle School</i>
<i>82 High School</i>
<i>83 Pre-School</i>
<i>86 Government Grant</i>
<i>87 School Administration</i>
<i>88 School Development</i>
<i>89 Athletics</i>

**Net-Assessable Revenue:** The following accounts are considered net-assessable revenue. Net Assessable revenue is deducted from Gross Revenue, and only the surplus of income minus expense for the following account groups will be **automatically** added back to

Assessable Revenue. Does not include allocations of Salary/Wages or Benefit Expenses.

*NOTE: Deficits in Net programs will not result in a reduction of Assessable Income.*

- **4045 Funeral Lunch/Dinner Revenue Minus 6425 Funeral Lunch/Dinner Expense**
- **4100 Votive Candle Revenue Minus 6423 Votive Candle Expense**
- **4330 Fundraising Revenue Minus 6115 Fundraising Expense<sup>3</sup>**
- **4353 Gift Shop Sales in General Operations Ministry Code Minus 6415 Cost of Goods Sold**

Income and expense accounts within the following Ministry Codes are calculated as Net in the following Ministry Codes. Does not include allocations of Salary/Wages or Benefit Expenses.
05 Festival
70 Men's Group
71 Women's Group
72 Youth Group
73 Other Group
74 Adult Group
75 Gift Shop
84 Latchkey
85 Daycare

## Schedule A - Adjustments to Revenue (ParishSOFT Manual)

**Dedicated Income:** Parishes who have **not** completed GAAP Compliance must enter the YTD Credits on the Dedicated Accounts Report. Parishes who have completed the GAAP Compliance process prior to June 30, 2019 will skip this step.

Prior to the FASB ASU2016-14 proclamation on Net Asset Categorization and Financial Statement Presentation, parishes utilized Dedicated Account Types to record and report on board designated and donor restricted funds.

**NOTE: FY2019 only. Dedicated Account will be removed from Archdiocesan Chart of Accounts and eliminated FY2020 APFR Calculation Worksheet.**

<sup>3</sup> Does not include Capital Campaign Entity, School or Festival Ministry Codes

### Other INCLUDED Income Not Previously

**Reported:** This includes incorrect use of 2180 Pass-Through Accounts, 2240 Clearing Accounts, and Endowment Fund Distributions in FY2019.

**4500 Release from Restriction:** Amounts to include are GAAP Compliant Conversion amounts listed as FY2019 YTD Credits. These amounts typically represent the unrestricted or board designated income originally recorded in Dedicated Accounts prior to the conversion process. FY2019 YTD Credits were typically not previously assessed.

Also include any other income not previously assessed and recorded in 4500 Release from Restriction account.

**2180 Pass-Through Accounts:** Amounts to include are those deposits (Credits) that were **NOT** sent to a 3<sup>rd</sup> party non-profit organization.

Deposits (Credits) **not** associated with a check issued to a 3<sup>rd</sup> party non-profit organization must be included.

See Parish Finance Manual Section 13-4 Agency Transactions for definitions of authorized Pass-Through Transactions (aka Agency Transactions).

**2240 Clearing Account:** Amounts to include are deposits (Credits) that were **NOT** used as asset-to-asset transfers, start-up cash box transactions, or to resolve due to/from imbalances.

Any Deposit to 2240 Clearing Account **not** associated with a start-up cash box transaction or asset-to-asset transfer must be included.

See Parish Finance Manual Section 10 Chart of Accounts for definitions of 2240 Clearing Account.

**Endowment Distributions:** Parishes with Endowments must follow the instructions in the [Parish Finance Manual](#) Section 8-11-1c Permanently Restricted Endowments for recording contributions, monthly activity and annual distribution of funds. Under this guidance, contributions are recorded in the 4820 Restricted Income (Perm) account, which is an account that is excluded from assessment.

When annual distributions are made to the parish, they are recorded as asset-to-asset transfers, as to not overstate income. Endowment distributions received by the parish in FY2019 must be manually included in

assessable income on the 2019 Reconciliation Workbook and NOT recorded as revenue.

If the parish did **not** complete GAAP Compliance Conversion prior to recording the Endowment Distribution check, and utilized the 4150 Endowment Fund Distributions account for FY2019, the manual inclusion in the 2019 Reconciliation Workbook is not required.

### Schedule B - Deductions to Revenue (ParishSOFT Automated)

**Capital Expenses in Parish Operations (Entity 1):** Capital improvement expenses paid from Parish Operations (Entity 1) where parish does not use Capital Campaign (Entity 3).

**Parish Contributions to US Bankruptcy Trust:** The contribution amount paid to the US Bankruptcy Trust or accrued in FY2019 may be deducted from the assessable net income on FY2019 Archdiocesan Parish Financial Report (APFR).

Payments made to the US Bankruptcy Trust in FY 2019 and not accrued in FY2018 may be deducted from the assessable net income on the APFR for FY2019.

Amounts recorded to 6650.00GO Parish Contributions to US Bankruptcy Trust expense account will automatically reduce the assessable net income by the payment amount.

*NOTE: FY2019 only. Account will be removed from FY2020 APFR Calculation Worksheet.*

### Schedule B - Deductions to Revenue (ParishSOFT Manual)

Other EXCLUDED Income Not Previously Reported:

**Endowment Activity/Earnings:** Parishes with Endowments must follow the instructions in the [Parish Finance Manual](#) Section 8-11-1c Permanently Restricted Endowments for recording contributions, monthly activity and annual distribution of funds. Under this guidance, Activity (Dividends, Interest, Realized and Unrealized Gains) may be recorded as either 4810 Restricted Income (Temp) or unrestricted income.

While this Endowment Activity will be automatically transferred into the APFR Calculation Worksheet, the

parish must exclude the Dividend, Interest, and Realized Gains/Losses on Investment by recording the amounts in the 2019 APFR Reconciliation Workbook. Parish may manually exclude Unrealized Gains/Losses on Investment only if recorded in 4810 Restricted Income (Temp).

**3rd Party Lender Reduction – Capital Campaign (Entity 3):** Parishes can deduct the total dollars raised, recorded under the Capital Campaign Entity, used to accelerate/prepay debt on a 3rd party lender debt. Parish can deduct funds raised, up to the total dollars spent in a fiscal year, on accelerated principal payments by recording the amounts in the 2019 APFR Reconciliation Workbook.

### [Schedule C – Assessment Rate Calculator](#)

Parishes with schools, which includes those parishes that support a regional school, parochial elementary or catholic high school, by contributing at least 15 percent of their plate and envelope collections, will be assessed at 8% for Parish Operations (Entity 1) assessable income.

Parishes without a school, and who did not support a regional school, parochial elementary or catholic high school with at least 15% of fiscal year plate and envelope income, will be assessed at 9% for Parish Operations (Entity 1) assessable income.

Capital Campaign (Entity 3) is assessed at 2%.

Cemetery Operations (Entity 2), Regional Schools (Entity 4), and School Operations (Ministry Codes 80-83 and 86-89) Income are not assessed.

### [Summary Page](#)

The 2019 APFR Calculation Worksheet contains a Summary Page with an overview of the calculation, including the FY2019 Parish Assessment amount. Also included on this page is a signature line for the following parish staff/volunteers:

- a. Pastor
- b. Trustee (Secretary)
- c. Trustee (Treasurer)
- d. Finance Council Chair
- e. Business Administrator

The Summary Page must be signed by all parties listed, scanned and included with the emailed FY2019 APFR Submission to be considered complete.

# 2019

## APFR Frequently Asked Questions

### Can I edit the 2019 APFR Calculation Worksheet while it is in Excel?

No. The complex formulas contained within the 2019 APFR Calculation Worksheet and imported into Excel for reviewing and printing will not calculate properly if altered within Excel.

If changes are required on the spreadsheet:

- Utilize the **2019 Reconciliation Workbook**. Record accounts and amounts to be excluded from assessment under *"Other INCLUDED Income not Previously Reported"*. The total of this worksheet is to be recorded under Custom Values Row 151.
- Utilize the **2019 Reconciliation Workbook**. Record accounts and amounts to be excluded from assessment under *"Other EXCLUDED Income not Previously Reported"*. The total of this worksheet is to be recorded under Custom Values Row 177.
- Custom Values input form is located in ParishSOFT Ledger Report Writer, Statements of Activities, 2019 APFR Calculation Workbook, Custom Values.

Any 2019 APFR Calculation Worksheet with adjustments to the Excel formula and/or manual inputs in Excel will be returned for proper resubmission.

### What are the accounts automatically excluded from my Assessable Revenue on the 2019 APFR Calculation Worksheet?

1. Object/Account Codes:
  - a. 4140 Unrealized Gains/Losses on Investment
  - b. Clustered Parishes Only - 4175 Reimbursed Shared Services (employees)
  - c. Clustered Parishes Only - 4176 Reimbursed Shared Expenses (utilities, paper, etc)

- d. 4180 Rebates from CSAF (Catholic Services Appeal Foundation)
- e. 4215 Reimbursed Rental Expenses
- f. 4400 Endowment Contributions Revenue
- g. 4500 Release from Restriction (Old format)  
- See 4500 Release from Restriction on page 22.
- h. 4820 Restricted Income (Perm) (New format)
- i. 4900-4920 GAAP Release Accounts (New format)
- j. 6650 Parish Contrib to US Bankruptcy Trust Account

#### 2. Ministry Codes:

- a. 80 Elementary School (ES)
- b. 81 Middle School (MS)
- c. 82 High School (HS)
- d. 83 Pre-School (PS)
- e. 86 Government Grant (GG)
- f. 87 School Administration (SA)
- g. 88 School Development (SD)
- h. 89 Athletics (AT)

### My parish completed the GAAP Compliance conversion in FY2019. Is there anything special I need to do for the Permanently Restricted Endowments on the 2019 APFR?

Yes. FY2019 was a transition year for many parishes. The timing of certain activities versus when the parish completed the GAAP Compliance Conversion may affect a few items on the FY2019 APFR.

#### 1. Monthly Endowment Activity

- a. With Permanently Restricted Endowments, the parish has no control over the funds in the account. Therefore, contributions received for the Endowment, as well as the monthly activity (dividends, interest, and realized gains) are **NOT Assessable**.
- b. If your parish made adjustments following the [Parish Finance Manual](#) instructions for Section 8-11-1c Permanently Restricted Endowments,

your monthly activity may have been recorded in 4810 Restricted Income (Temp) or 4120 Dividends/Interest Income and 4130 Realized Gains/Losses unrestricted Income accounts.

Allocations of annual distribution checks may be dictated by donor's wishes or parish policy to Parish Operations. Parish Operations allocations of endowment fund distributions are assessed at 8% or 9%.

If this is the case, record the total of the Dividends, Interest and Realized Gains in the **2019 Reconciliation Workbook** under "*Other EXCLUDED Income not Previously Reported*". The total of this worksheet is to be recorded under Custom Values Row 177. See *Permanently Restricted Endowment Fund Activity* on page 29.

Allocations of annual distribution checks may be dictated by donor's wishes or parish policy to Capital Campaign. Capital Campaign allocations of endowment fund distributions are assessed at 2%.

If this is the case, record the total of the Dividends, Interest and Realized Gains in the **2019 Reconciliation Workbook** under "*Other EXCLUDED Income not Previously Reported*". The total of this worksheet is to be recorded under Custom Values Row 177. See *Permanently Restricted Endowment Fund Activity* on page 29.

Allocations of annual distribution checks may be dictated by donor's wishes or parish policy to School or Cemetery. School and Cemetery allocations of endowment fund distributions are non-assessable.

The Parish may also exclude Unrealized Gains/Losses on Investment **only** if recorded in 4810 Restricted Income (Temp),

2. Annual Endowment Fund Distributions are grant checks, generally received directly from CCF in March or April. Since the revenue from these

permanently restricted accounts was not previously assessed, these grant checks received are assessable at the following rates:

- Parish Grant/Distribution = assessed 8% or 9%
- Cemetery Grant/Distribution = not assessed
- Capital Grant/Distribution = assessed 2%
- School Grant/Distribution = not assessed

- a. If your parish completed the GAAP Compliance conversion before you received your annual distribution/grant check, or if your parish recorded the distribution/grant check to a non-assessable income account, or if your parish made adjustments following the [Parish Finance Manual](#) instructions for Section 8-11-1c Permanently Restricted Endowments, your distribution/grant check may have been excluded from the automated calculation.

If this is the case, you must record the amount of the distribution/grant check on the 2019 Reconciliation Workbook under the "*Other INCLUDED Income not Previously Reported*". The total of this worksheet is to be recorded under Custom Values Row 151. See *Permanently Restricted Endowment Fund Distributions* on page 25.

**\*NOTE:** Following proper accounting methods should be the primary goal; whether or not the funds are assessable is secondary.

**My parish completed the GAAP Compliance Conversion in FY2019. Is there anything special I need to do for the Unrestricted/Board Designated accounts on the 2019 APFR?**

Yes.

1. If during the GAAP Compliance Conversion, your parish utilized the 8000-9000 Dedicated Accounts to record Unrestricted and/or Board Restricted activity, those totals were moved to the 4500 Release of Restricted Donations account.

During the conversion, your parish included a line item comment for FY2019 YTD Credits.

Review the 4500 Release of Restricted Donations General Ledger Report for the items flagged as FY2019 YTD Credits. If your parish was not previously assessed on the funds listed on the 4500 Release of Restricted Donations under FY2019 YTD Credits, this amount must be included in the 2019 Reconciliation Worksheet under “Other INCLUDED Income Not Previously Reported”. The total of this worksheet is to be recorded under Custom Values Row 151. See 4500 Release from Restriction on page 22.

### **What is the difference between a Building Fund and a Capital Campaign?**

Typically, a building fund is a periodic/regular envelope or some collection taken for ongoing maintenance and routine plant and grounds maintenance. This may include pothole repair, boiler maintenance, painting, etc. These funds may be raised each year and are generally recorded in Parish Operations (Entity 1).

A Capital Campaign is a highly organized effort on the part of an organization to raise significant dollars in a specified time period to fund specific needs for the organization. Your parish may have hired an outside organization to perform an evaluation and feasibility study, you may have prepared specific marketing to your contributor, and you have laid out specific goals in the campaign that will be completed either with the completion of a project and/or may have a beginning and ending date. Record this activity in Capital Campaign (Entity 3).

### **What is the difference between 4340 Rental Revenue and 4210 Rental Operations Income?**

4340 Rental Revenue is used when you have intermittent (not regular) rent of building or room in building. This may include wedding receptions, AA, Boy Scouts, etc. You need to record these funds in the Building Ministry Codes 10-17 (Church Building, Parish Center, Grounds, Rectory Building, Convent, Social Hall, School Building, and/or Other Building). 4215 Reimbursed Rental Expenses **CANNOT** offset 4340 Rent Revenue and this income is assessable at 8% or 9%.

4210 Rental Operations Income is used when you have monthly/annual rent of building/room in building.

Typically, you will have a contract or lease agreement. Record these funds in the Rent/Lease Building Ministry Code 20-25 (Social Hall Rent/Lease, Room Rent/Lease, Rectory Rent/Lease, Convent Rent/Lease, School Rent/Lease, and/or Other Rent/Lease).

If in your lease agreement with the Lessee, you may have structured your rent to include “reimbursements” for utilities or other services. In this case, record 4215 Reimbursed Rental Expenses **CAN** offset 4210 Rental Operations Revenue.

4210 Rental Operations Income (minus 4215 Reimbursed Rental Expenses if used) is assessable at 8% or 9%. Copies of Lease Agreements with the rent vs. reimbursement indicated **must be submitted** with your 2019 APFR Calculation Worksheet, Reconciliation Forms, and Supporting Statements to be applicable for this reduction in assessment.

***\*Note:** Negative net income does not reduce total parish income.*

If your current Lease Agreement does not have a reimbursement concept, your parish does not qualify for this deduction. Consider restructuring the Lease Agreement in your next renegotiation cycle to include reimbursements.

The 2019 APFR Calculation Worksheet will automatically calculate if your parish is utilizing the 4215 Reimbursed Rental Expenses and reduce your assessable income by this amount. There is no need to include this amount in your Other Excluded Income on Custom Values, nor do you need to include it on the Non-Assessable/Excluded Income Reconciliation Form.

If your parish is using another account to track reimbursed rental expenses in 2018-2019, switch to the 4215 Account Code in 2018-2019 to benefit from this automated calculation.

### **Are Agency and/or Investment accounts activity assessable?**

Yes. With Agency/Investment accounts, the Parish Board has the decision making power of how the funds will be used.

Realized gains, dividends and interest on agency accounts will be recognized as assessable income.



**We are running our Cemetery activities through the Parish Operations (Entity 1). How should this be handled?**

Contact Mary Jo Jungwirth or Mary Breault at the Office of Financial Standards and Parish Accounting for assistance. They will assist you in activating the Cemetery Operations (Entity 2) in your ParishSOFT Accounting application and transferring your Cemetery activity to the new Entity. This will ensure that the parish is not assessed on Cemetery activities.

**Our parish took up a collection for parish contributions to the US Bankruptcy Trust. Are those funds assessable?**

Some parishes pulled funds from their own reserves/savings and others had a special collection. It is the funds PAID to the US Bankruptcy Trust that are non-assessable. The actual amount booked in 6650, Parish Contrib to US Bankruptcy Trust account, will be automatically deducted from the Assessable Revenue in Parish Operations (Entity 1).

**\*NOTE:** FY2019 is the last year of this deduction. FY2020 will not include the deduction for funds paid to the US Bankruptcy Trust.

**Our parish feels that the Parish Contribution to the US Bankruptcy Trust should be confidential and does not want to utilize the 6650 Parish Contrib to US Bankruptcy Trust account code. Can I still deduct the payment on the Assessment?**

While the parish has every right to keep this payment confidential, you must use the 6650 Parish Contrib to US Bankruptcy Trust account code in order to claim the deduction.

**Our parish used the 2180 Pass Through Account and/or 2240 Clearing Account to record income or expenses from/to individuals and/or companies. How is this handled on the APFR?**

2180 Pass Through accounts are to be used **ONLY** for Agency Transactions; where the parish is taking up a specific collection for a specific 3<sup>rd</sup> Party Non Profit (such

as a Mission, Peter's Pence, etc.). In this case, the parish should record the collection, and issue a check directly to the 3<sup>rd</sup> Party Non Profit in a timely manner (typically within a week/month of the collection).

The 2240 Clearing Account should only reflect deposits and payments that were associated with an asset-to-asset transfer (i.e. endowment distributions or moving funds from one checking account to another), a start-up cash box, or to resolve due to/from imbalances (i.e. transferring funds from Cemetery Savings to Parish Checking).

Collections taken or fees received for other reasons should be recorded in the appropriate income/expense accounts. By recording these types of transactions in the 2180 Pass Through and/or 2240 Clearing Account, you are understating your Income and Expense on your Statement of Activities presented to your Pastor and Parish Leadership, and these methods are not following proper accounting.

Following proper accounting methods should be the primary goal; whether or not the funds are assessable is secondary.

Review the 2180 Pass Through and 2240 Clearing Account Trial Balance report printed in the 2019 APFR Supporting Statements for these types of transactions. If you see unqualified deposits, or checks issued to an individual or a for-profit company, these do not qualify as correct pass through transactions. Record the income received for these transactions in the 2019 Reconciliation Worksheet and enter the amount in the Custom Values on the 2019 APFR Calculation Worksheet.

For the 2019-2020 Fiscal Year, please correct your accounting methods to include these types of transactions as income and expenses using the proper ministry codes.

**My parish implemented a debt retirement fundraiser two years ago. Does that qualify for the 3<sup>rd</sup> Party Lender Accelerated Debt Retirement deduction?**

That depends on a few factors:

1. 3<sup>rd</sup> Party Lender – If the debt you are attempting to retire is paying back the Archdiocese for accrued assessments, priest pensions, etc., this deduction **DOES NOT** cover those types of accelerated debt payments.



If your parish is attempting to retire a debt held at a commercial lender, this deduction **DOES** cover these accelerated payments.

2. Does Catholic Financial Corporation (CFC) qualify for the 3rd Party Lender Accelerated Debt Retirement deduction?

- a. CFC would qualify for the deduction in this capacity. However, to receive an accelerated lender debt reduction, the funds must be raised through a capital campaign for this specific purpose.
- b. If you are unsure if other 3<sup>rd</sup> party lending institutions qualify for this deduction, please contact Mary Jo Jungwirth at [jungwirthm@archspm.org](mailto:jungwirthm@archspm.org).

3. Accelerated Debt Retirement – If the funds your parish raises are only enough to cover the current principal and interest payments on your 3<sup>rd</sup> party lender debt, then you do not qualify for this deduction.

Only additional principal payments, above and beyond the current principal and interest, qualify for the deduction.

4. Capital Campaign – Parishes who implemented a formal, structured Capital Campaign, where income/expense activity is recorded in the Capital Campaign (Entity 3) in the ParishSOFT Accounting application, may qualify for this deduction. Below is the criteria that must be met in order to qualify for this deduction:

- a. Held a formal, structured fundraising campaign to raise these funds for accelerated lender debt reduction.

b. Recorded the income/expense activity in the Capital Campaign (Entity 3) in ParishSOFT Accounting

- i. **Reminder:** If your parish used their own reserves/savings for accelerated debt payments, you **do not** qualify for this deduction.

c. Parish includes proper supporting documentation (Amortization Schedule, Capital Campaign marketing material, etc.) with the 2019 APFR submission.

**\*NOTE:** If the APFR 2019 submission does not include supporting documentation, parish will be asked to provide these items in order for the deduction to be considered.

Funds Raised vs. Payments Made – This deduction is intended only for parishes who raised specific funds, recorded properly in ParishSOFT Accounting under Capital Campaign (Entity 3), for their accelerated (additional principal) payments towards a debt to a 3<sup>rd</sup> party lender.

Parishes who raised funds, recorded them properly, but used these funds only for current principal and interest payments only, do not qualify for this deduction.

Parishes who raised funds, recorded them properly, and used these funds raised for both current and accelerated payments, may deduct only those payments used for the accelerated (additional principal) debt payments.

Parishes who raised funds, recorded them properly, and used these funds raised only for the accelerated (additional principal) debt payments may deduct the entirety of these funds raised.

# 2019

## APFR Specific Instructions - ParishSOFT

**NOTE:** Due to the FASB AUS 2016-14 changes and the performance of the GAAP Compliance conversion that occurred for parishes over several months in FY2019, your parish may be required to manually account for information not previously required. Please review the steps listed below and follow the instructions based on the timing of the GAAP Compliance Conversion completed at your parish against the various activities listed below.

### Step 1 – Download the 2019 Reconciliation Workbook

Before you can begin the APFR submission process, you will need to ensure you have the correct reconciliation form. Do not re-use the Reconciliation Forms from prior years.

Go to ArchConnect, select Parish Administration, Documents, Finance and Administration, Annual Parish Financial Report, 2019 APFR – Annual Parish Financial Report, 2019 APFR ParishSOFT Filing.

Download the **2019 APFR Reconciliation Workbook**.

Select your Corporate ID from the drop down list and your Parish Name and City should fill in automatically. Save the spreadsheet locally using the format “999 2019 APFR Reconciliation Workbook.xls”, with 999 being your Parish’s Corp ID.

	A	B	C	D	E	F	G
1		Corp ID:					
2		Parish Name:					
3		Parish City:					
4							
5		Account/		Entity or			
		Object		Ministry			
	Sample	2240	Clearing Account	Parish Operations	Data entry error on Deposit #1234, closed year, couldn't move it.	15,000.00	Yes
6							
7	1						

**NOTE:** The 2019 APFR

**Reconciliation Workbook** has

been combined into a single spreadsheet starting FY2019, with tabs located in the lower left corner of the Excel workbook denoting the **Other INCLUDED Income Not Previously Listed**, **Other EXCLUDED Income Not Previously Listed**, **Debt Reduction Calculator** and **Capitalized Assets** options. Please be sure you have selected the correct tab when working in the spreadsheet.

Add-In INCLUDED Income	Remove EXCLUDED Income	Object
------------------------	------------------------	--------

## Step 2 – Print 2019 APFR Supporting Statements





Begin by selecting the Ledger and Payables tab. Select the Reports icon, and then select Memorized Report Groups then choose the 2019 APFR Supporting Statements group.

The Memorized Report Group includes four reports that must be generated for APFR submission.

- APFR Statement of Financial Position
- APFR Statement of Activities
- APFR 8000-9000 Dedicated Accounts
- APFR Trial Balance – 2180 Pass Through and 2240 Clearing Accounts
- APFR General Ledger – 4500 Release from Restriction

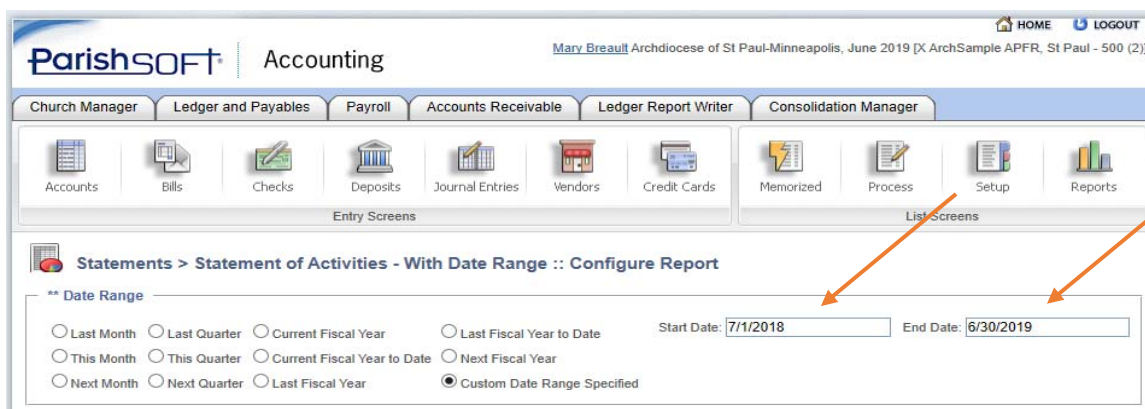
These reports default to the current Fiscal Year to Date, the date range 7/1/2018 – 6/30/2019, or last date selected if the report was previously printed.

### Memorized Report Groups

▶ Report Examples
▶ AD Trial Balance Reports
▶ Annual Budget Reports
▶ 2018 APFR Supporting Statements
▼ 2019 APFR Supporting Statements
 <a href="#">APFR Statement of Financial Position</a>
 <a href="#">APFR Statement of Activities</a>
 <a href="#">APFR 8000-9000 Dedicated Accounts</a>
 <a href="#">APFR Trial Balance - 2180 Pass Through Accounts</a>
 <a href="#">APFR GL - 4500 Release GAAP Conv YTD Credits</a>
<< Preview All Reports >>

- If your current fiscal month is June 2019, and if you have not changed the settings on the report selection display, you do not have to make any changes on the report selection display.
- If your current fiscal month prior to June 2019, close your months (and years, if needed) to June 2019.
- If your current fiscal month is July 2019 or greater, you must change the date on the Statement of Financial Position to June 2019. Then preview this report individually and save as a PDF under the file name 999 2019 Statement of Financial Position.PDF and submit this report in addition to the remaining APFR Supporting Statements.

Verify that the **Date Range** is correct for all the reports in the **2019 APFR Supporting Statements** group.



ParishSOFT Accounting

HOME LOGOUT

Mary Breault Archdiocese of St Paul-Minneapolis, June 2019 [X ArchSample APFR, St Paul - 500 (2)]

Church Manager Ledger and Payables Payroll Accounts Receivable Ledger Report Writer Consolidation Manager

Accounts Bills Checks Deposits Journal Entries Vendors Credit Cards Memorized Process Setup Reports

Entry Screens List Screens

Statements > Statement of Activities - With Date Range :: Configure Report



\*\* Date Range

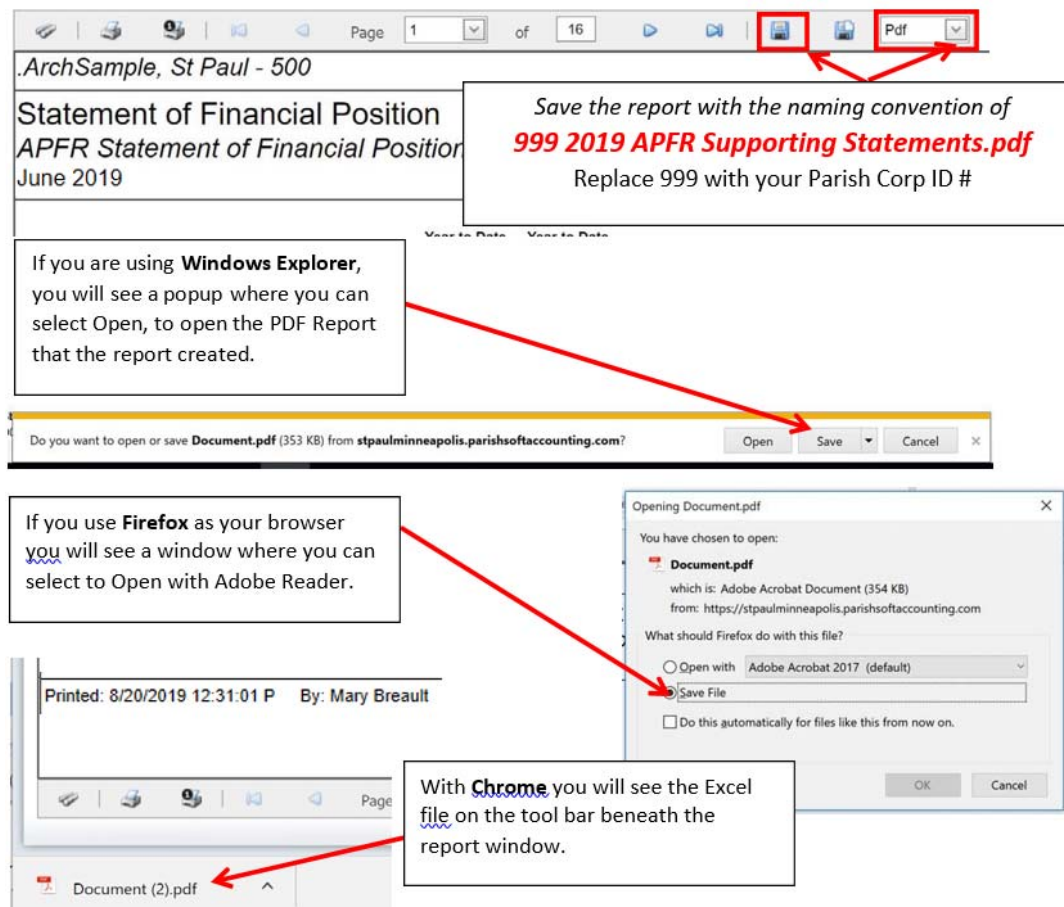
☐ Last Month
 ☐ Last Quarter
 ☐ Current Fiscal Year
 ☐ Last Fiscal Year to Date
 ☐ This Month
 ☐ This Quarter
 ☐ Current Fiscal Year to Date
 ☐ Next Fiscal Year
 ☐ Next Month
 ☐ Next Quarter
 ☐ Last Fiscal Year
 ☒ Custom Date Range Specified

Start Date: 7/1/2018 End Date: 6/30/2019

Once complete, return to the Memorized Report Group 2019 APFR Supporting Statements, and then select Preview All Reports.

<< Preview All Reports >>

The ParishSOFT Accounting System will produce a single PDF of all four reports. Set the Report Format to PDF  and click the Save button .



**Save the report with the naming convention of **999 2019 APFR Supporting Statements.pdf****  
Replace 999 with your Parish Corp ID #

If you are using **Windows Explorer**, you will see a popup where you can select Open, to open the PDF Report that the report created.

If you use **Firefox** as your browser you will see a window where you can select to Open with Adobe Reader.

With **Chrome** you will see the Excel file on the tool bar beneath the report window.

### Step 3 – Review, Correct, Identify Needed Information

Review the 2019 APFR Supporting Statements for accuracy. The information on the Statement of Financial Position and Statement of Activities may be very familiar to you, as you have been reviewing these reports all fiscal year.

However, the detail on the APFR 8000-9000 Dedicated Accounts, APFR GL 4500 Release from Restriction, APFR Trial Balance – 2180 Pass Through and 2240 Clearing Accounts may not be as familiar.

Review the reports for accuracy, and make corrections if needed.

## Step 4 – Fill Out 2019 APFR Reconciliation Workbook

There are four fields on the APFR Calculation Worksheet that can be used to edit the Parish's assessable income:

1. Row 146 - Dedicated Accounts (increases assessable income) – Parish Operations (Entity 1)
2. Row 151 - Other Included Income Not Previously Listed (increases assessable income) – Parish Operations (Entity 1)
3. Row 177 - Other Excluded Income Not Previously Listed (decreases assessable income) – Parish Operations (Entity 1)
4. Row 254 - 3rd Party Lender Debt Reduction - Capital Campaign (Entity 3)

The 2019 APFR Reconciliation Worksheet corresponds directly to the “*Other Included Income not Previously Listed*” and “*Other Excluded Income Not Previously Listed*”.

### Dedicated Accounts

For parishes who completed GAAP Compliance, this report should display no active accounts, as all accounts should have been archived. Those who have already completed GAAP Compliance on or before June 30, 2019 will **not** need to enter any amount in the Custom Values for the **8000-9000 Dedicated Account Income** field, as those dollars have already been moved to income.

**NOTE: See 4500 Release from Restriction on page 22 for additional instructions on unrestricted/board designated funds released during the GAAP Compliance Conversion.**

For parishes who have not completed GAAP Compliance prior to preparing the 2019 APFR, review the **YTD Credits** column on the report for accuracy, and if correct make a note of this amount as you will need to enter this amount manually under Custom Values for the **8000-9000 Dedicated Account Income** field.

Ledger Report Writer - Custom Values			
2019 APFR Calculation Worksheet			
General		Rows	Columns
Row	Row Format	Text	
<input type="button" value="Go"/>	146 Custom Monetary	8000-9000 Dedicated Account Income	
<input type="button" value="Go"/>	151 Custom Monetary	Other INCLUDED Income not previously listed	
<input type="button" value="Go"/>	177 Custom Monetary	Other EXCLUDED Income not previously listed	
<input type="button" value="Go"/>	206 Custom Monetary	Parish with School (1 = School, 0 = No School)	
<input type="button" value="Go"/>	254 Custom Monetary	Capital Campaign Funds Raised for 3rd Party Bank Accelerated Debt Reduction - Recorded in Capital Campaign (Entity 3) current year	
<input type="button" value="Go"/>	287 Custom Number	FY2019 APFR Submitted on/before 10/29/2019? (Enter 1=True or 0=False on Custom Values)	

## Other Included Income Not Previously Listed

This would include any income that needs to be **included** to the Assessable Income. The total will be listed on the APFR Calculation Worksheet under the *Total Schedule A - Adjustments to Parish Operations (Entity 1) Revenue* section.

### 4500 Release from Restriction

If during the GAAP Compliance Conversion, your parish utilized the 8000-9000 Dedicated Accounts to record Unrestricted and/or Board Restricted activity, those totals were moved to the 4500 Release of Restricted Donations account.

During the conversion, your parish included a line item comment for FY2019 YTD Credits.

*NOTE: If your parish did not use the standardized naming convention from the instructions, please review your GAAP Compliance Conversion entries for those that indicate FY2019 YTD Credits.*

Review the 4500 Release of Restricted Donations General Ledger Report and calculate the total **FY2019 YTD Credits**. If your parish was not previously assessed on the funds listed on the 4500 Release of Restricted Donations under FY2019 YTD Credits, this amount must be included in the **2019 Reconciliation Worksheet** under “*Other INCLUDED Income Not Previously Reported*” and the total of this worksheet is to be recorded under Custom Values Row 151.

X ArchSample APFR, St Paul - 500						
General Ledger						
4500 Release from Restriction - GAAP Conv FY2019 YTD Credi						
July 1, 2018 - June 30, 2019						
			Beginning Balance	Ending Balance	Vendor/Customer/Project	Check #
4500.00GO Release of Restricted Donations						
Journal Entry	12	06/30/2019	4,500.00		APFR Sample Figures	
Journal Entry	29	06/30/2019	(100.00)		Board Designated Sample / FY2018 Debits	WDRT:Project Sample
Journal Entry	29	06/30/2019	100.00		Board Designated Sample / FY2018 Credits	WDRT:Project Sample
Journal Entry	30	06/30/2019	(52,500.00)		Board Restricted Sample FY2019 / WDRT:Project Sample FY2019 Debits	
Journal Entry	30	06/30/2019	65,425.00		Board Restricted Sample FY2019 / WDRT:Project Sample FY2019 Credits	
Net Total for Period			17,425.00	0.00	17,425.00	

Parish Name:						
Parish City:						
	Account/ Object	Description	Entity or Ministry	Reason For Inclusion	Amount	Backup Doc Attached
Sample	2240	Clearing Account	Parish Operations	Data entry error on Deposit #1234, closed year, couldn't move it.	15,000.00	Yes
1	2180	Pass-through Collections	Parish Operations	Entry Error Dep# 9876, closed year couldn't move	1,234.00	
2	2240	Clearing Account	Parish Operations	Entry error Dep# 3210, closed year couldn't move	567.00	
3	2240	Clearing Account	Parish Operations	Endowment Distribution	8,000.00	
4	4500	Release of Restricted Donations	Parish Operations	GAAP Compliance FY2019 YTD Credits Total	65,425.00	
5						
6						

Other INCLUDED Income Not Prev	Other EXCLUDED Income Not Prev	...	+	-	...
--------------------------------	--------------------------------	-----	---	---	-----

Yes
Yes
Yes
Yes

## 2180 Pass Through

The 2180 Pass Through account should only reflect deposits and payments to a 3<sup>rd</sup> party non-profit organization. See [Parish Finance Manual](#) Section 13-4 Agency Transactions for definitions of authorized Pass-Through Transactions (a.k.a. Agency Transactions).

Look for Deposits incorrectly recorded in

the account. If you spot checks on the report issued to an individual or a for-profit company, then the wrong account may have been used to record the corresponding deposit. Research the deposit(s) and associated check(s) and move the activity to the correct income and expense account by creating an adjusting journal entry as of 6/30/2019.

If you have moved all entries as of June 30, 2019 from the account that did not comply with the definitions of authorized Pass-Through Transactions in the Parish Finance Manual, will not need to update the **2019 APFR Reconciliation Workbook** for this/these account(s).

If you are unable/unwilling to move entries via an adjusting journal entry by June 30, 2019, from the account that did not comply with the definitions of authorized Pass-Through Transactions in the Parish Finance Manual, make a note of the amount of the YTD Credits. This amount must be included in the **2019 Reconciliation Worksheet** under *"Other INCLUDED Income Not Previously Reported"* with an explanation of why you were unable/unwilling to utilize the correct accounts. The total of this worksheet is to be recorded under Custom Values Row 151.

	A	B	C	D	E	F	G	I
1		Corp ID:						
2		Parish Name:						
3		Parish City:						
4								
5		Account/ Object	Description	Entity or Ministry	Reason For Inclusion	Amount	Backup Doc. Attached	
	Sample	2240	Clearing Account	Parish Operations	Data entry error on Deposit #1234, closed year, couldn't move it.	15,000.00	Yes	
6								
7	1	2180	Pass-through Collections	Parish Operations	Entry error Dep #9876, closed year, couldn't move	1,234.00	Yes	
8	2	2240	Clearing Account	Parish Operations	Entry error Dep #3210, closed year, couldn't move	567.00	Yes	
9	3	2240	Clearing Account	Parish Operations	Endowment Distribution	8,000.00	Yes	
10	4							



## 2240 Clearing Account

The 2240 Clearing Account should only reflect deposits and payments that were associated with an asset-to-asset transfer (i.e. endowment distributions or moving funds from one checking account to another), a start-up cash box, or to resolve due to/from imbalances (i.e. transferring funds from Cemetery

	A	B	C	D	E	F	G	I
1		Corp ID:						
2		Parish Name:						
3		Parish City:						
4								
5		Account/ Object	Description	Entity or Ministry	Reason For Inclusion	Amount	Backup Doc Attached	
	Sample	2240	Clearing Account	Parish Operations	Data entry error on Deposit #1234, closed year, couldn't move it.	15,000.00	Yes	
6								
7	1	2180	Pass-through Collections	Parish Operations	Entry error Dep #9876, closed year, couldn't move	1,234.00	Yes	
8	2	2240	Clearing Account	Parish Operations	Entry error Dep #3210, closed year, couldn't move	567.00	Yes	
9	3	2240	Clearing Account	Parish Operations	Endowment Distribution	8,000.00	Yes	
10	4							

Savings to Parish Checking). See [Parish Finance Manual](#) Section 13-4 Agency Transactions for definitions of authorized Pass-Through Transactions (a.k.a. Agency Transactions).

Look for Deposits incorrectly recorded in the account. If you spot checks on the report issued to anything other than your parish's name, then the wrong account may have been used to record the corresponding deposit. Research the deposit(s) and associated check(s) and move the activity to the correct income and expense account via an adjusting journal entry as of 6/30/2019.

If you have moved all entries from the account that did not comply with the definitions of authorized Clearing Account usage in the Parish Finance Manual, will not need to update the **2019 APFR Reconciliation Workbook** for this account.

If you are unable/unable to move entries, via an adjusting journal entry, from the account that did not comply with the definitions of authorized Pass-Through Transactions in the Parish Finance Manual, make a note of the amount of the YTD Credits. This amount must be included in the **2019 Reconciliation Worksheet** under "Other INCLUDED Income Not Previously Reported" with an explanation of why you were unable/unwilling to utilize the correct accounts. The total of this worksheet is to be recorded under Custom Values Row 151.

*NOTE: 2018-2019 AD Pass-Through/Clearing Account Reports will be audited with the submission of the FY2019 APFR Calculation Worksheet and 2019 APFR Reconciliation Workbook.*

NOTE: Parishes incorrectly utilizing Liability Accounts to record income and expense are not practicing generally accepted accounting principles, are understating income and expense, and manipulating financial statements provided to Parish Leadership.

Instances of systemic and consistent incorrect use of Liability accounts to record income and expense will be addressed on an individual basis.

Refer to the Parish Finance Manual for proper usage of 2180 Pass-Through and 2240 Clearing Accounts.



## Permanently Restricted Endowment Fund Distributions

If your parish received an Endowment Distribution in FY2019, but entered an asset-to-asset journal entry, locate the amount of the distribution. This amount must be included in the **2019 Reconciliation Worksheet** under “*Other INCLUDED Income Not Previously Reported*”. The total of this worksheet is to be recorded under Custom Values Row 151.

If your parish completed GAAP Compliance after recording the Endowment Distribution for FY2019, and recorded the check under income account 4150 Endowment Fund Distributions, the APFR Calculation Worksheet has automatically included this in your assessment calculation and you will not need to account for the amount in the Other INCLUDED Income Not Previously Listed tab.

<b>Other INCLUDED Income Not Previously Listed</b>						
<i>Used to Increase Assessable Income</i>						
	<b>Corp ID:</b>					
	<b>Parish Name:</b>					
	<b>Parish City:</b>					
	<b>Account/ Object</b>	<b>Description</b>	<b>Entity or Ministry</b>	<b>Reason For Inclusion</b>	<b>Amount</b>	<small>Backup Doc Attached</small>
<b>Sample</b>	2240	Clearing Account	Parish Operations	Data entry error on Deposit #1234, closed year, couldn't move it.	15,000.00	Yes
1	2180	Pass-through Collections	Parish Operations	Entry Error Dep# 9876, closed year couldn't move	1,234.00	Yes
2	2240	Clearing Account	Parish Operations	Entry error Dep# 3210, closed year couldn't move	567.00	Yes
3	2240	Clearing Account	Parish Operations	Endowment Distribution	8,000.00	Yes

Other INCLUDED Income Not Prev    Other EXCLUDED Income Not Prev    ...    +    -    <    >

The **2019 APFR Reconciliation Workbook** under the **Other INCLUDED Income Not Previously Listed** tab detailed list must be completed and submitted with any additional appropriate supporting documentation.

The total of this worksheet is to be recorded under Custom Values Row 151.

with any appropriate documentation.

This worksheet is to enter Custom Values.

1.

The screenshot shows the '2019 APFR Calculation Worksheet remove CC FR' with the 'Custom Values' section. The 'Custom Values' table has the following rows:

Row	Row Format	Text
146	Custom Monetary	8000-9000 Dedicated Account Income
151	Custom Monetary	Other INCLUDED Income not previously listed
177	Custom Monetary	Other EXCLUDED Income not previously listed
206	Custom Monetary	Parish with School (1 = School, 0 = No School)
238	Custom Monetary	Capital Campaign Funds Raised for 3rd Party Lender Accelerated Debt Reduction - Recorded in Capital Campaign (Entity 3) current year
271	Custom Number	FY2019 APFR Submitted on/before 10/29/2019? (Enter 1=True or 0=False on Custom Values)

The 'Other INCLUDED Income Not Previously Listed' row (151) is highlighted in blue. A red arrow points from this row to the 'Other INCLUDED Income Not Previously Listed' row in the '2019 APFR Calculation Worksheet remove CC FR' table. Another red arrow points from the 'Other INCLUDED Income Not Previously Listed' row in the '2019 APFR Calculation Worksheet remove CC FR' table to the 'Other INCLUDED Income Not Previously Listed' row in the '2019 APFR Calculation Worksheet remove CC FR' table. A third red arrow points from the 'Other INCLUDED Income Not Previously Listed' row in the '2019 APFR Calculation Worksheet remove CC FR' table to the 'Other INCLUDED Income Not Previously Listed' row in the '2019 APFR Calculation Worksheet remove CC FR' table.

NOTE: The 2019 APFR Calculation Worksheet has been designed to automatically include/exclude assessable income based on the ADSPM Chart of Accounts.

Parishes should be utilizing the correct accounts to take advantage of this automated calculation.

Review the 2019 APFR Calculation Worksheet for automated inclusions and/or exclusions of assessable income.

Manual inclusions/exclusions to assessable income found to be duplications of the automated calculation will have the forms returned for corrections.

## Other EXCLUDED Income not previously listed

This would include any income that needs to be **excluded** from the Assessable Income. The total will be listed on the APFR Calculation Worksheet under the *Total Schedule B - Deductions to Parish Operations (Entity 1) Revenue* section.

The **2019 APFR Reconciliation Workbook** under the “*Other EXCLUDED Income Not Previously Listed*” tab detailed list must be completed and submitted with any additional appropriate supporting documentation.

## 3rd Party Lender Debt Reduction - Capital Campaign (Entity 3)

This would include any funds specifically raised and recorded in the Capital Campaign (Entity 3) for the purpose of 3<sup>rd</sup> party lender debt reduction to accelerate the principal payments or pre-pay debt on existing loans. These would include only payments made over and above standard principal/interest payments. Funds raised to meet the current amortization schedule of debt payments are fully assessable.

The **2019 APFR Reconciliation Workbook** under the “*Debt Reduction Calculator*” tab must be completed and submitted with any additional appropriate supporting documentation.

The total will be listed on the APFR Calculations Worksheet in the “*Schedule B - Deductions to Revenue*” section under Capital Entity. The **2019 APFR Reconciliation Workbook** under the “*Other EXCLUDED Income Not Previously Listed*” tab detailed list must be completed. The total of the **Debt Reduction Calculator** will automatically populate the “*Other EXCLUDED Income Not Previously Listed*” tab.

An amortization schedule proving standard and accelerated payments must also be submitted with the 2019 APFR Submission to be considered complete.

**Debt Reduction Calculator**

Parish Name: \_\_\_\_\_  
Parish City: \_\_\_\_\_

Funds specifically raised and recorded in the Capital Campaign (Entity 3) for the purpose of 3rd party lender debt reduction to accelerate the principal payments or pre-pay debt on existing loans. These would include only payments made over and above standard principal/interest payments.

Enter Amounts in RED Here:

1 Total Funds Raised for 3rd Party Lender Debt Reduction:	\$100,000.00	
2 Total Allowable Deduction used in Prior Fiscal Years:	\$20,000.00	
3 Total Available Remaining Funds Raised for Debt Reduction:		\$80,000.00
2 FY2019 Total Standard/Current Principal and Interest Payments:	\$48,000.00	
3 FY2019 Total Accelerated/Additional Principal Payments:	\$52,000.00	\$52,000.00
4 FY2019 Total Payments to 3rd Party Lender:	\$100,000.00	

Deduction Amount: **\$52,000.00**

**Other EXCLUDED Income Not Previously Listed**

Used to Decrease Assessable Income

Corp ID: \_\_\_\_\_  
Parish Name: \_\_\_\_\_  
Parish City: \_\_\_\_\_

Account/ Object	Description	Entity or Ministry	Reason For Exclusion	Amount	Backward Alloc. Attached
Sample 6640	Building Additions/ Repairs - Major	Parish	New HVAC system purchased, originally coded to 6640 instead of 6025, no current Capital Campaign	15,000.00	Yes
			<b>AUTO FILL FROM DEBT REDUCTION CALCULATOR - Enter this amount under Custom Values Capital Campaign Funds Raised for 3rd Party Bank Accelerated Debt Reduction- Recorded in Capital Campaign (Entity 3) current year</b>	<b>52,000.00</b>	

**Ledger Report Writer - Custom Values**

2019 APFR Calculation Worksheet remove CC FR

General	Rows	Columns	Custom Values
Row	Row Format	Text	
Go	146	Custom Monetary	8000-9000 Designated Account Income
Go	151	Custom Monetary	Other EXCLUDED Income not previously listed
Go	177	Custom Monetary	Other EXCLUDED Income not previously listed
Go	206	Custom Monetary	Parish with School (1 = School, 0 = No School)
Go	238	Custom Monetary	Capital Campaign Funds Raised for 3rd Party Lender Accelerated Debt Reduction - Recorded in Capital Campaign
Go	271	Custom Number	FY2019 APFR Submitted on/before 10/29/2019? (Enter 1=True or 0=False on Custom Values)

## Capital Expenses Capitalized as Asset, Paid from Parish Reserves

**NOTE: Use this tab ONLY if your parish DID NOT record under 6025 Capital Expenses, but instead recorded directly to an existing or new Asset account.**

Capital Improvement expenditures paid from Parish Operations (Entity 1), where parish does not use Capital Campaign (Entity 3), recorded directly to an Asset account and did not use 6025 Capital Expense account (**NOTE: Uncommon Deduction**).

This deduction provides the same calculation rate for parishes who utilize parish reserves when making Capital Expense purchases, as those parishes who hold a Capital Campaign. Reserves, previously assessed at the standard parish rate of 8% or 9%, used to make Capital Expense purchases are reduced to a 2% rate.

The APFR Calculation Worksheet will automatically compile total of 6025 Capital Expenses recorded under Parish Operations (Entity 1) under all Ministry Codes and make the calculation.

However, if the parish chose to capitalize these expenses as Assets, the APFR Calculation Worksheet will not perform the automated calculation.

	A	B	C	D	E	F	
1		Corp ID:					
2		Parish Name:					
3		Parish City:					
4							
5		Utilize this worksheet ONLY if your parish recorded Capital purchases made from Parish Reserves, did NOT have a Capital Campaign in FY2019, DID NOT use the 6025 Capital Expense account, but did record the purchase under an Asset account.					
6						Answer Here:	
7		1 Does your parish have or support a school with at least 15% of Plate/Offering?					No
8		Account	Description	Entity	Shortcut Number of Asset	Amount	
9	Asset #1	1350	Furniture and Fixtures	Parish Operations	1355.01P	\$5,000.00	
10	Asset #2						
11	Asset #3						
12	Asset #4						
13	Asset #5						
14					Total Capitalized Assets:	\$5,000.00	
15							
16					Deduction Amount:	\$3,750.00	
17							

	Account/ Object	Description	Entity or Ministry	Reason For Exclusion	Amount	Other Excl. Doc. Attached	
Sample	6640	Building Additions/ Repairs - Major	Parish	New HVAC system purchased, originally coded to 6640 instead of 6025, no current Capital Campaign	15,000.00	Yes	
	<b>AUTO FILL FROM DEBT REDUCTION CALCULATOR</b> - Enter this amount under <b>Custom Values</b> Capital Campaign Funds Raised for 3rd Party Bank Accelerated Debt Reduction- Recorded in Capital Campaign (Entity 3) current year				52,000.00	Yes	
	<b>AUTO FILL FROM CAPITALIZED ASSETS CALCULATOR</b>				Capitalized Assets	3,750.00	Yes
1							
2							

Other EXCLUDED Income Not Prev Debt Reduction Calculator Capi ...

The **2019 APFR Reconciliation Workbook** under the **Capitalized Asset Calculator** tab must be completed and submitted with any additional appropriate supporting documentation. The total of the Capitalized Asset Calculator will automatically populate the "Other EXCLUDED Income Not Previously Listed" tab and add the proper amount to the Total Other Excluded Income Not Previously Listed amount.

## Permanently Restricted Endowment Fund Activity

Monthly earnings, including realized and unrealized gains/losses, and dividend and interest are non-assessable, as the parish has no access to these funds. However, to remain in compliance with FASB ASU 2016-14, the processes for recording endowment activity have been clarified in FY2019.

Parishes with Endowments must follow the instructions in the [Parish Finance Manual](#) Section 8-11-1c Permanently Restricted Endowments for recording contributions, monthly activity and annual distribution of funds. Under this guidance, Activity (Dividends, Interest, Un/Realized Gains/Losses) may be recorded as either 4810 Restricted Income (Temp) or unrestricted income.

This Endowment Activity will be automatically included into the APFR Calculation Worksheet.

	Account/ Object	Description	Entity or Ministry	Reason For Exclusion	Amount	Backup Doc Attached
Sample	6640	Building Additions/ Repairs - Major	Parish	New HVAC system purchased, originally coded to 6640 instead of 6025, no current Capital Campaign	15,000.00	Yes
	AUTO FILL FROM DEBT REDUCTION CALCULATOR - Enter this amount under <b>Custom Values</b> Capital Campaign Funds Raised for 3rd Party Bank Accelerated Debt Reduction- Recorded in Capital Campaign (Entity 3) current year			3rd Party Bank Debt Reduction	52,000.00	Yes
	AUTO FILL FROM CAPITALIZED ASSETS CALCULATOR			Capitalized Assets	3,750.00	Yes
1	4810	Restricted Income (Temp)	Parish Operations	Annual Endowment Fund Activity	33,250.00	Yes
2						
3						
4						
Other EXCLUDED Income Not Prev Debt Reduction Calculator Capi ...						

- If your parish followed the guidance for **Unrestricted Activity**, enter the FY2019 total of Dividends/Interest and Realized Gains (Losses) on Investment in the **2019 APFR Reconciliation Workbook** under the "Other EXCLUDED Income Not Previously Listed" tab. The total of this worksheet is to be recorded under Custom Values Row 177.
- If your parish followed the guidance for activity **Restricted by Parish Policy or Donor's Purpose**, enter the FY2019 total of Dividends/Interest, Realized Gains (Losses) on Investment, Unrealized Gains (Losses) on Investment, and Lender/Financial Institution Fees for the fiscal year on the **2019 APFR Reconciliation Workbook** under the "Other EXCLUDED Income Not Previously Listed" tab. The total of this worksheet is to be recorded under Custom Values Row 177.
- If your parish **has not** completed GAAP Compliance Conversion, or recorded all Endowment Fund Activity under **4820 Restricted Income (Perm)**, do not enter this activity on the **2019 APFR Reconciliation Workbook**, as it was not included in the automated assessment calculation.

The total of this worksheet is to be recorded under Custom Values Row 177.

2

3

4

5

6

7

8

9

**Other EXCLUDED Income Not Previously Listed**

Include Total on Custom Values field "Other EXCLUDED Income not previously listed"

**NOTE: MUST include supporting documentation.**

37,000.00

Other EXCLUDED Income Not Prev

Debt Reduction Calculator

Capi ...

Click **File > Save As** in Excel to save the file using the following naming convention **"999 2019 APFR Reconciliation**

**Workbook.xls".** Replace 999 with your Parish Organization ID number.

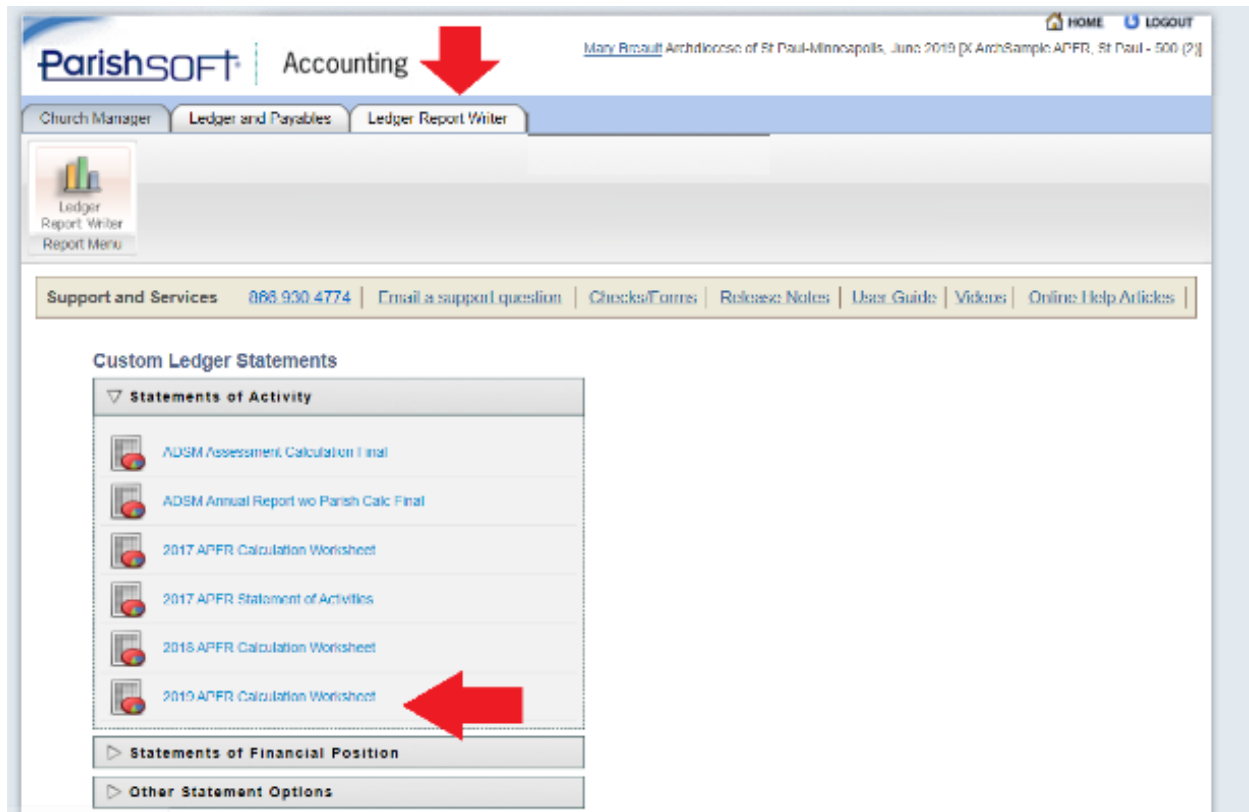
Ledger Report Writer - Custom Values			
2019 APFR Calculation Worksheet remove CC FR			
General		Rows	Columns
Row	Row Format	Text	Custom Values
Go	146 Custom Monetary	8000-9000 Dedicated Account Income	
Go	151 Custom Monetary	Other INCLUDED Income not previously listed	
Go	177 Custom Monetary	Other EXCLUDED Income not previously listed	
Go	206 Custom Monetary	Parish with School (1 = School, 0 = No School)	
Go	238 Custom Monetary	Capital Campaign Funds Raised for 3rd Party Lender Accelerated Debt Reduction - Recorded in Capital Campaign (Entity 3) current year	
Go	271 Custom Number	FY2019 APFR Submitted on/before 10/29/2019? (Enter 1=True or 0=False on Custom Values)	

### Step 5 – Reprint/Resave 2019 APFR Supporting Statements

If you have made adjusting journal entries to correct data entry errors (above), reprint and resave the 2019 APFR Supporting Statements for presentation to parish leadership and submission to the Archdiocese.

### Step 6 – Locate 2019 APFR Calculation Worksheet

From ParishSOFT Accounting, click the Ledger Report Writer Tab. Select Statement of Activities and choose the 2019 APFR Calculation Worksheet.



### Two-Year Comparison

The 2019 APFR Calculation Worksheet includes a two-year comparison (FY2019 and FY2018). To take full advantage of the comparative amounts, refer to the 2018 APFR Calculation Worksheet for the Custom Values manually entered. Enter the appropriate amounts in the correct year for each Custom Value.

### New ParishSOFT Users - 2018 Manual APFR Filing

If your parish converted to ParishSOFT in the last year, and filed a **manual** 2018 Annual Parish Financial Report, the amounts in the FY2018 column may not align with the actual 2018 Annual Parish Finance report filed with the Archdiocese. This could be due to slight variations in chart of accounts mapping or corrections to data during conversion.



Notify Parish Leadership that there was a software conversion completed in the last year. If Parish Leadership wishes to view this comparison, provide them with the manual filing from 2018.

When submitting the FY2019 APFR to the Archdiocese, include a notification in the email submission that the parish recently converted to ParishSOFT.

## Step 7 – Enter Custom Values from 2019 Reconciliation Workbook

Verify the Fiscal Period Ended as June 2019.

Click the Custom Values tab in the upper right.

**Ledger Report Writer - General**  
**2019 APFR Calculation Worksheet**

General Rows Columns Custom Values

Report Name: 2019 APFR Calculation Worksheet Report Type: Statement of Activity

**Fiscal Period Ended**  
 Report as of month ending: June during fiscal year ending: 6/30/2019 - Current Fiscal Year

**Report Options**  
☒ Include Inactive History Accounts ☐ Print Gridlines ☒ Suppress Zero Accounts ☐ Show Numbers Without Cents

Click the GO button next to each Custom Value option and enter the appropriate totals.

1. Enter the amounts for **FY2019** based on the information you have just gathered in Steps 1-5.
  - a. **FY2019** = Enter the appropriate dollar value in the fields listed based on the information the **2019 APFR Reconciliation Workbook** (see chart on the following page).
  - b. **FY2018** = Enter the amount used in the FY2018 APFR in the appropriate field.
  - c. Click **Save**.

Other EXCLUDED Income Not Previously Listed  
 Include Total on Custom Values field "Other EXCLUDED Income not previously listed".  
 NOTE: MUST include supporting documentation.

37,000.00

GO

**Ledger Report Writer - Custom Values**  
**2019 APFR Calculation Worksheet**

General Rows Columns Custom Values

Row	Row Format	Text
Go	146 Custom Monetary	8000-9000 Dedicated Account Income
Go	151 Custom Monetary	Other INCLUDED Income not previously listed
Go	177 Custom Monetary	Other EXCLUDED Income not previously listed
Go	206 Custom Monetary	Parish with School (1 = School, 0 = No School)
Go	238 Custom Monetary	Capital Campaign Fund
Go	271 Custom Number	FY2019 APFR Subtotal

**Ledger Report Writer - Custom Values**  
**2019 APFR Calculation Worksheet (Row 177: Other EXCLUDED Income not previously listed)**

General Rows Columns Custom Values

#	Column Name	Value
1	FY2019 Total	37000.00
2	FY2018 Total	33464.00

Submit Cancel



Row #	Custom Value	Where do I find info?
146	8000-9000 Dedicated Accounts Income	<b>YTD Credits Total</b> on <b>Dedicated Accounts Statement</b> <i>NOTE: If your parish completed GAAP Compliance conversion, this amount should be zero dollars for FY2019. Reports on Schedule A – Adjustments to Revenue – Parish Operations (Entity 1).</i>
151	Other INCLUDED Income Not Previously Listed	<b>Other INCLUDED Income Not Previously Listed Total</b> on <b>2019 APFR Reconciliation Workbook</b> under the <b>Other INCLUDED Income Not Previously Listed</b> tab. Reports on Schedule A – Adjustments to Revenue – Parish Operations (Entity 1).
177	Other EXCLUDED Income Not Previously Listed	<b>Non-Assessable/Excluded Income Total</b> on <b>2019 APFR Reconciliation Workbook</b> under the <b>Other EXCLUDED Income Not Previously Listed</b> tab. Reports on Schedule B – Deductions to Revenue – Parish Operations (Entity 1).
206	Parish With School (1 = School, 0 = No School)	Schedule C - Parish Operations (Entity 1) Assessment Rate Calculator on 2019 APFR Calculation Worksheet
254	Capital Campaign Funds Raised for 3rd Party Lender Accelerated Debt Reduction- Recorded in Capital Campaign (Entity 3) current year	<b>Deduction Amount</b> on <b>2019 APFR Reconciliation Workbook</b> under the <b>Debt Reduction Calculator</b> tab. Reports on Schedule B – Deductions to Revenue – Capital Campaign (Entity 3).

## Step 8 – Preview, Print and Save 2019 APFR Calculation Worksheet

Click the General tab.

Click Preview Report.

After all entries have been completed, select **General** on the gray ribbon followed by selecting **Preview Report**.

Preview the report to open the report in Excel.

Click **File > Print**. Select **Custom Scaling** and choose **“Fit All Columns on One Page”**. Print the 2019 APFR Calculation Worksheet and provide to Parish Leadership for review and signatures.

Click **File > Save As** in Excel to save the file using the following naming convention **“999 2019 APFR Calc Worksheet.xls”**. Replace 999 with your Parish Organization ID number.

**DO NOT** attempt to edit the 2019 APFR Calculation Worksheet in Excel. Any 2019 APFR Calculation Worksheet edited in Excel will be returned for proper resubmission with the risk of losing the parish discount for early submission.

**Ledger Report Writer - General**  
**2019 APFR Calculation Worksheet**

Report Name: 2019 APFR Calculation Worksheet Report Type: Statement of Activity

Fiscal Period Ended: June during fiscal year ending: 6/30/2019 - Current Fiscal Year

Report Options:  
☒ Include Inactive History Accounts ☐ Print Guidelines ☒ Suppress Zero Accounts ☐ Show Numbers Without Cents

Orientation:  
☒ Portrait ☐ Landscape

Margins:  
Margin Adjustments: 1/100 Inch Increments  
Top: 25 Bottom: 25 Left: 25 Right: 25

Scaling:  
☒ Adjust to 100 % normal size  
☐ Fit to 1 page(s) wide by 1 tall

Print Titles:  
Rows to Repeat: Columns to Repeat: 0

Buttons: Preview Report, Delete Report, Save Report

**Print**

Copies: 1

**Printer**  
Adobe PDF  
Ready  
[Printer Properties](#)

**Settings**

Print Active Sheets  
Only print the active sheets

Pages: to

Collated  
1,2,3 1,2,3 1,2,3

Portrait Orientation

Letter  
8.5" x 11"

Custom Margins

Custom Scaling

**No Scaling**  
Print sheets at their actual size

**Fit Sheet on One Page**  
Shrink the printout so that it fits on one page

**Fit All Columns on One Page**  
Shrink the printout so that it is one page wide

**Fit All Rows on One Page**  
Shrink the printout so that it is one page high

**Custom Scaling**  
[Custom Scaling Options...](#)

### Step 9 – Obtain Appropriate Signatures

Print the following reports to submit to Parish Leadership for signatures:

1. 2019 APFR Calculation Worksheet
2. APFR Statement of Financial Position
3. APFR Statement of Activities
4. APFR 8000-9000 Dedicated Accounts
5. APFR Trial Balance – 2180 Pass Through and 2240 Clearing Accounts
6. APFR General Ledger – 4500 Release from Restriction
7. 2019 APFR Reconciliation Workbook
  - a. Print supporting documents as needed

### Step 10 – Email 2019 APFR Submission to Archdiocese

After all reports have been completed and saved to your local computer, you will need to e-mail the following items below to [millerp@archspm.org](mailto:millerp@archspm.org) along with the completed, signed and scanned *2018-2019 APFR Summary Page*.

**NOTE: 2019 APFR Submission must include the following to be considered complete: Email the following reports to [millerp@archspm.org](mailto:millerp@archspm.org) by October 29, 2019**

1. 2019 APFR Supporting Statements:
  - a. APFR Statement of Financial Position
  - b. APFR Statement of Activities
  - c. APFR 8000-9000 Dedicated Accounts
  - d. APFR Trial Balance – 2180 Pass Through and 2240 Clearing Accounts
  - e. APFR General Ledger – 4500 Release from Restriction
2. 2019 APFR Calculation Worksheet
  - a. 2018-2019 APFR Summary Page signed by leadership and scanned as PDF or image
3. 2019 APFR Reconciliation Workbook (template located on ArchConnect)
  - a. Include additional supporting documents as indicated
4. Agreed Upon Procedures (AUP)
5. Copies of:
  - a. Lease/Rental Agreements (if 4215 Reimbursed Contracted Rental Expenses is used)
  - b. Amortization Schedule (if Capital Campaign Funds Raised for 3<sup>rd</sup> Party Lender Accelerated Debt Reduction Deduction – Recorded in Capital Campaign (Entity 3) is used)

Regardless of AUP, Audits or Review, all reports are due **Tuesday, October 29, 2019**. In order to be eligible for a timely filing discount of 0.25% of the assessable income line, the report must be completed and submitted by **Saturday, October 29th deadline**.

Emails received are date/time stamped to record the submission time and date. Incomplete submissions **will be returned to the parish** for correction and resubmission.

Reports submitted after October 29, 2019 will be **penalized .25%** of the reported assessable income.



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