

# Accounting How-To Guide



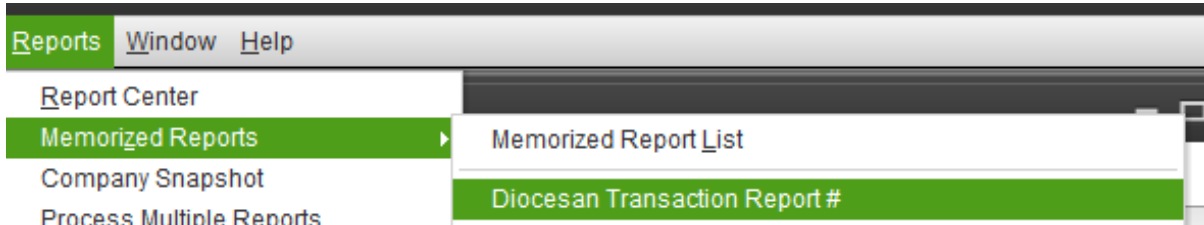
Revised: November, 2019

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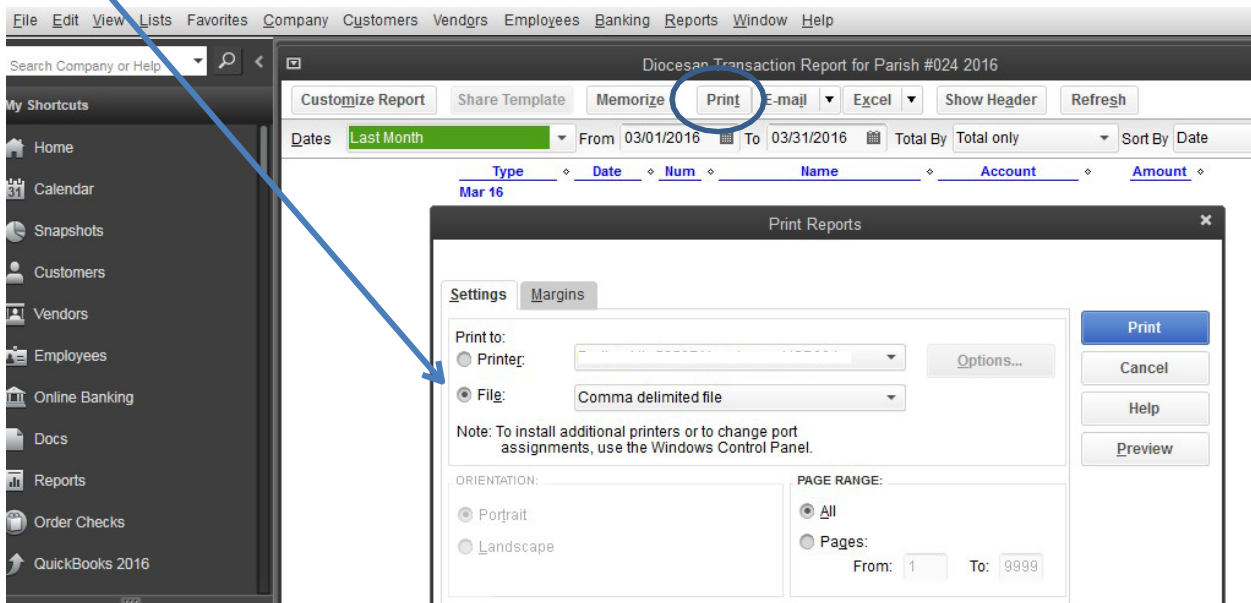
## Sending Monthly Diocesan Report to Accounting/Data Processing:

1. In QuickBooks, under the Report Menu, select Memorized Reports and open up your monthly Diocesan Transaction Report:



2. Verify you have the appropriate dates in the report (it will automatically give you last month's data).
3. Under the File Menu, select "Print Report" (Ctrl+P) and the Print Reports screen will appear. You also have the option to click on the Print button on the ribbon above the report (circled below).

- a. Select Print to "File" and choose "Comma delimited file"

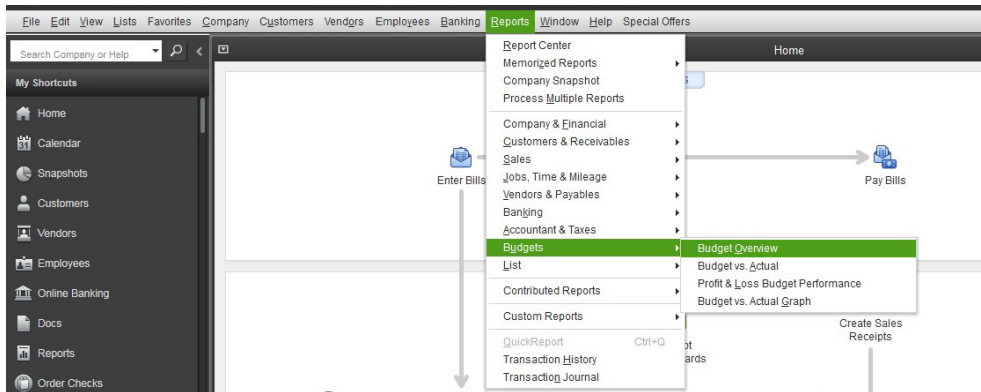


- b. Select the Print button and you will be asked to provide a file name i.e. 2016-06 Dio report 001. Make sure you remember the file location.
- c. Select Save

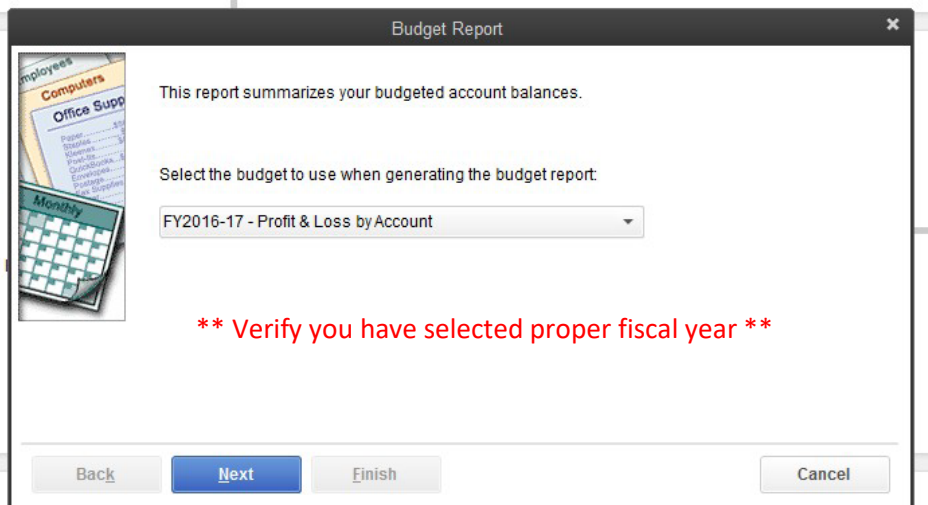
Send the report via email to [LGlenn@rockforddiocese.org](mailto:LGlenn@rockforddiocese.org) and [LKaiser@rockforddiocese.org](mailto:LKaiser@rockforddiocese.org)

# Setting up the Budget Report and Sending to the Accounting Office

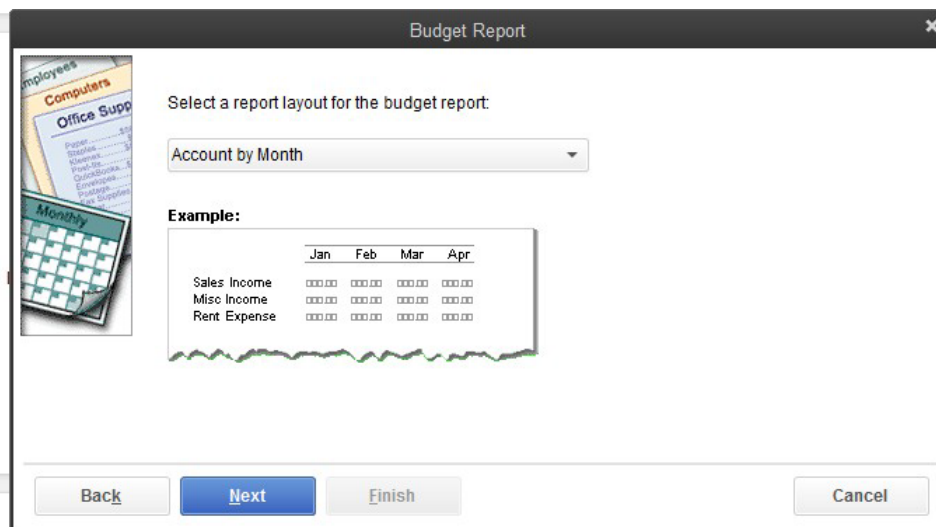
1. When you have successfully completed entering your budget in QuickBooks, the next step is to submit the budget to the Accounting Office. In QuickBooks, go to Reports→Budgets→Budget Overview



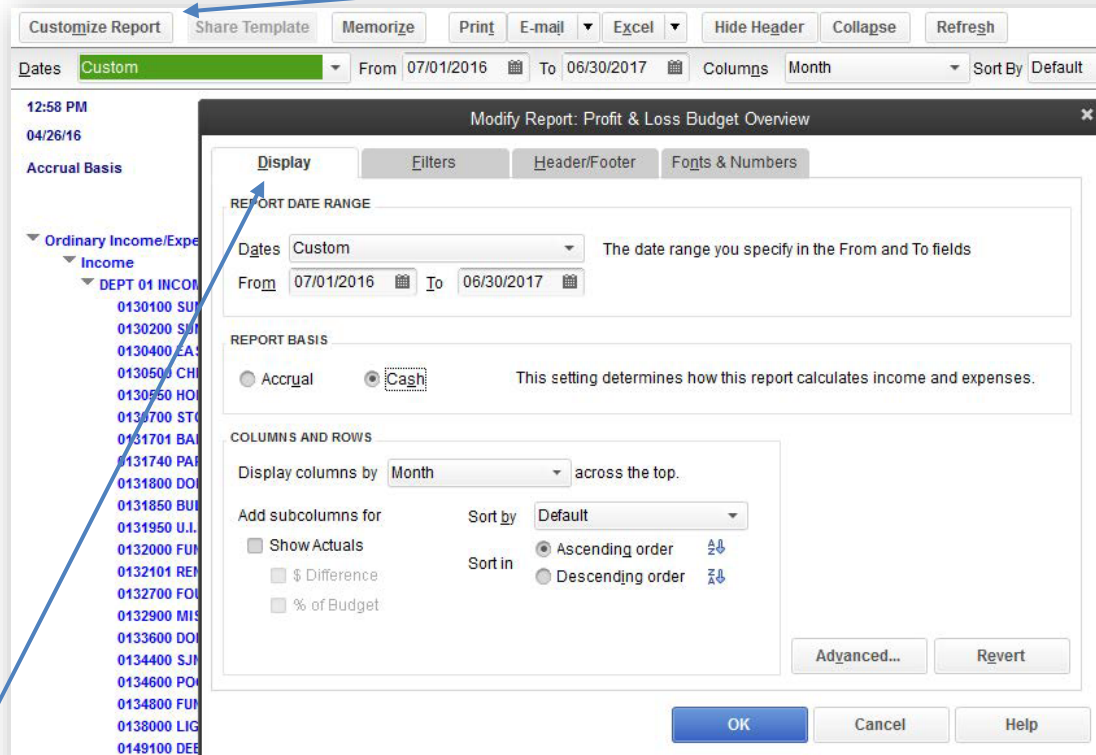
2. Select the FY2016-17-Profit & Loss by Account→ Next



3. Account by Month→Next→ Finish



4. Once you can view your Budget Overview report, select “Customize Report”



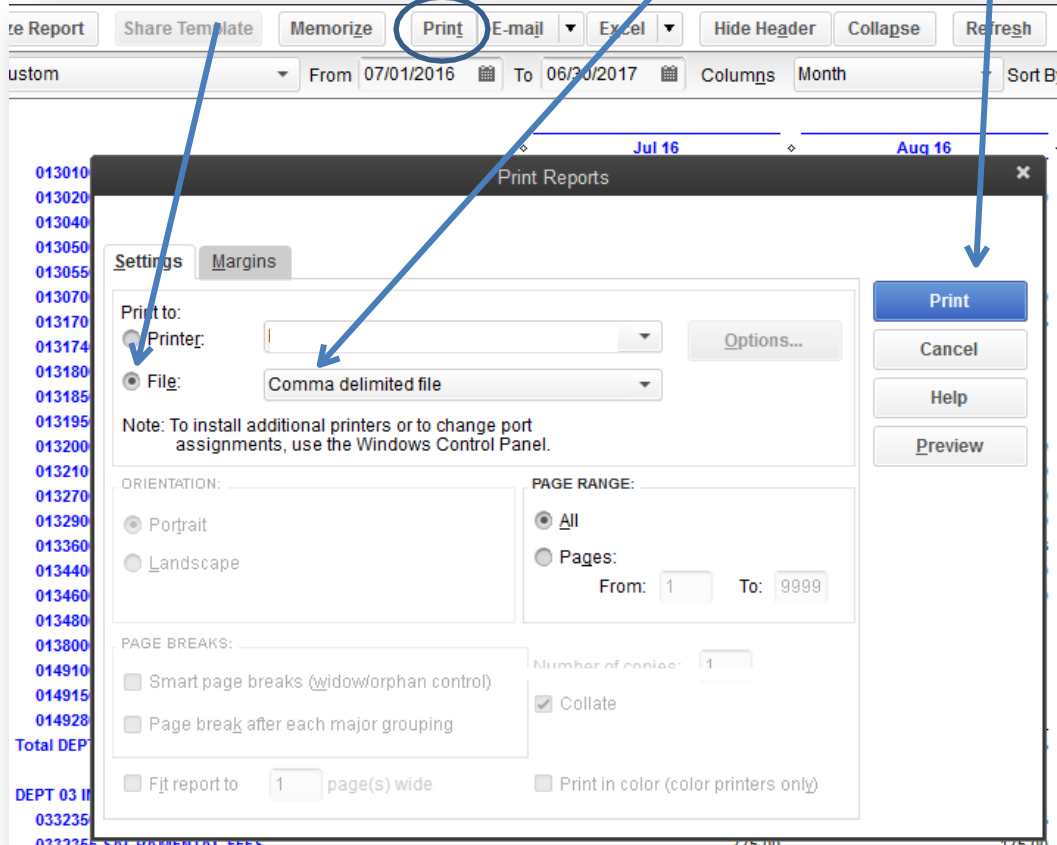
5. In the Display ribbon

- Dates should be from **7/1/16 to 6/30/17**
- Report basis should be **Cash**
- Display columns by **Month** across the top
- Select the OK button when finished.

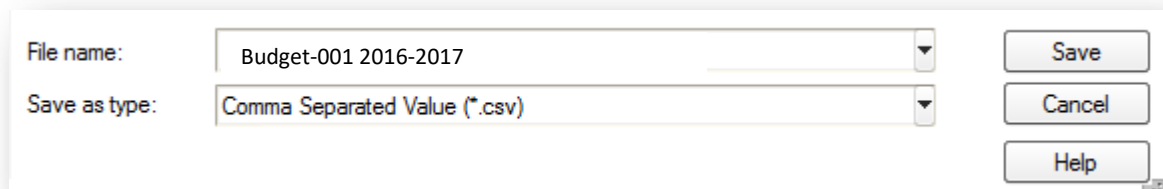
## First save as a csv file:

- You will still be in the Budget Overview report screen in QuickBooks. Go to the File Menu, select "Print Report" (Ctrl+P) and the Print Reports screen will appear. You also have the option to click on the Print button on the ribbon above the report (circled below).

- Select Print to "File" and choose "Comma delimited file" then select the blue Print button



- Another window will open and you will be asked to provide a file name. Type in budget and your location number i.e. Budget-001 2016-2017. Make sure you remember the file location. The file type will be \*.csv



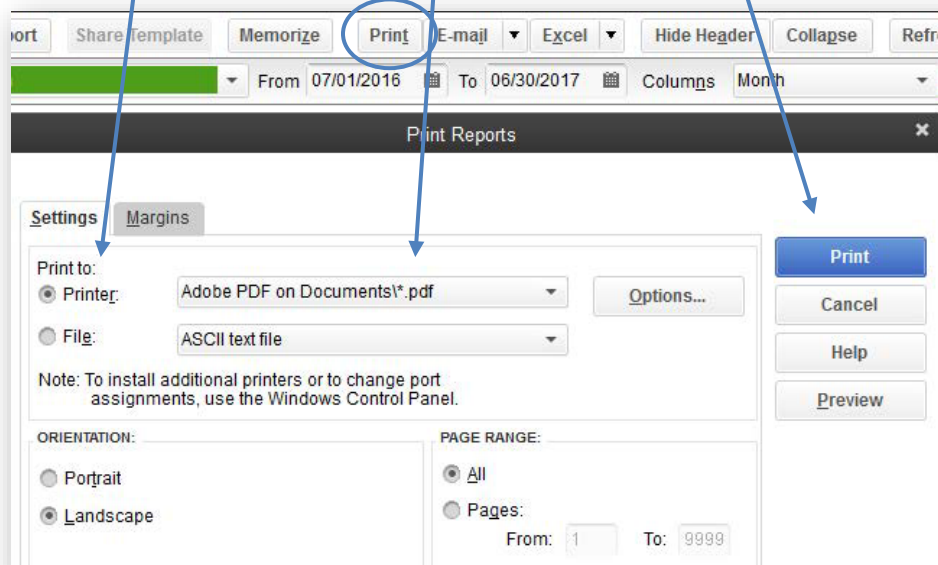
- Select the Save button.

## Next save the report in a printable format:

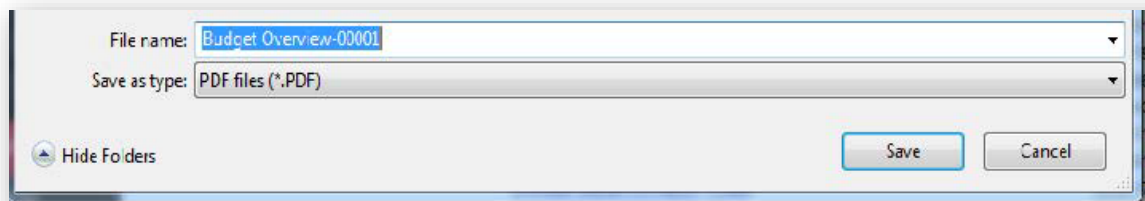
7. With the Budget Overview report open on the screen in QuickBooks, change the Columns option from Month to "Total Only":



8. Under the File Menu, select "Print Report" (Ctrl+P) and the Print Reports screen will appear. You also have the option to click on the Print button on the ribbon above the report.
  - a. Select "Print to Printer" and Adobe PDF, then select the blue Print button. If no Adobe PDF option exists, send as ASCII Text File.



- b. Another window will appear and you will be asked to provide a file name. Type in Budget Overview and your location number i.e. Budget Overview-001 2016-2017. Remember the file location. The file type will be \*.PDF



- c. Select the Save file button (remember the location of the file). The PDF file will appear on your screen. Close the file (select File, Close within the Adobe PDF menu).

Then open up your email and attach the text file and CSV file. Send both formats of the report via email to [LGlenn@rockforddiocese.org](mailto:LGlenn@rockforddiocese.org) and [LKaiser@rockforddiocese.org](mailto:LKaiser@rockforddiocese.org)



# Payroll

- Positive Pay
- New Employee Submission
- Check Your Payroll

**Positive Pay** - We are now using positive pay with our bank. This means that if you distribute paychecks before the pay date and an employee tries to cash it, the bank will notify the Payroll Department via email. We then have to release the check to be paid early. If this happens, the entity will be charged a \$25 per check fee (which can be passed along to the employee). Please encourage direct deposit.

**Mail issues** - The Payroll department mails out the entity paychecks as soon as possible, but there have been issues with the USPS. This is another reason to promote direct deposit.

**New Employee Submission** - Please double check all new employee paperwork, making sure all information, especially the social security number, is legible and accurate.

**Check your payroll** - Please double check your payroll to make sure the checks are correct. If there is an error please notify us immediately so we can correct.



## Parish Name			DIOCESE OF ROCKFORD PAYROLL LABOR DISTRIBUTION & INVOICE FOR CHECKS DATED 5/31/2016				PAGE 3			
DEPT-ACCT	EMP #	NAME	CURRENT WAGES	FICA * MATCH (41550)	U/C * CHARGE (41650)	T S A	T S A* MATCH (41905)	LAY * PENSION (41900)	PENSION SERVICE	TOTAL P/R EXP
DEPT 01 - PARISH										
1-40800	130	XXXXXX,XXXXXXXX	2569.09	196.54	51.38			77.08	2 YRS 2 MOS	
		ACCOUNT TOTALS:	2569.09	196.54	51.38			77.08		
1-40850	131	XXXXXX,XXXXXXXX	1165.50	89.16	23.31					
		ACCOUNT TOTALS:	1165.50	89.16	23.31					
DEPARTMENT 01 TOTALS:			3734.59	285.70	74.69			77.08		4172.06
DEPT 03 - RELIGIOUS ED										
3-40900	122	XXXXXX,XXXXXXXX	1775.84	135.85	35.52					
		ACCOUNT TOTALS:	1775.84	135.85	35.52					
DEPARTMENT 03 TOTALS:			1775.84	135.85	35.52					1947.21
DEPT 16 - MIDDLE SCHOOL/YTH MIN										
16-40900	111	XXXXXX,XXXXXXXX	1473.17	112.70	29.46					
		ACCOUNT TOTALS:	1473.17	112.70	29.46					
DEPARTMENT 16 TOTALS:			1473.17	112.70	29.46					1615.33
DEPT 22 - MUSIC										
22-40600	271	XXXXXX,XXXXXXXX	260.00	19.89	5.20					
22-40600	133	XXXXXX,XXXXXXXX	130.00	9.95	2.60					
		ACCOUNT TOTALS:	390.00	29.84	7.80					
22-41400	102	XXXXXX,XXXXXXXX	1255.17	96.02	25.10	75.31	11.29			
		ACCOUNT TOTALS:	1255.17	96.02	25.10	75.31	11.29			
DEPARTMENT 22 TOTALS:			1645.17	125.86	32.90	75.31	11.29			1815.22
UNIT TOTALS:			8628.77	660.11 *	172.57 *	75.31	11.29 *	77.08 *		9549.82
TOTAL DUE PAYROLL ACCOUNT:										
*****										
GROSS WAGES:			8628.77							
+ ADD'L CHARGES PAID OUT BY DIOCESE (*):			921.05							
+ PAYROLL SERVICE CHARGE 7 @ 2.50			17.50							
+ DELIVERY CHARGE			2.00							
LESS EMPLOYEE DEDUCTIONS PAID BY UNIT:										
- Advance (ACCT # 00-22100)			-462.00							
TOTAL DUE			9,107.32	* * DO NOT PAY * *						
On 5/31/16 9,107.32 will be debited from your checking account XXXXXXXXXXXX Bank Name.										

The items highlighted in yellow should be included on your check or ACH split breakdown. Using this example, the amount you enter for the check is \$9,107.32. Once you have added the detail, it should balance to \$9,107.32

Dept 1 detail example:	01-40800	\$2,569.09
	01-40850	\$1,165.50
	01-41550	\$ 285.70
	01-41650	\$ 74.69
	01-41900	\$ 77.08

You can run a tape to make sure the department/account totals add up to \$9,107.32. A sample tape is included).

## Parish Name

DIOCESE OF ROCKFORD PAYROLL  
LABOR DISTRIBUTION & INVOICE  
FOR CHECKS DATED 5/31/2016

DEPT-ACCT	EMP #	NAME	CURRENT WAGES	FICA * MATCH (41550)	U/C * CHARGE (41650)	T S A	T S A * MATCH (41905)	LAY * PENSION (41900)	PENSION SERVICE	TOTAL P/R EXP
DEPT 01 - PARISH										
1-40800	130	XXXXXX,XXXXXXXX	2569.09	196.54	51.38			77.08	2 YRS 2 MOS	
ACCOUNT TOTALS:			2569.09	196.54	51.38			77.08		
1-40850	131	XXXXXX,XXXXXXXX	1165.50	89.16	23.31					
ACCOUNT TOTALS:			1165.50	89.16	23.31					
DEPARTMENT 01 TOTALS:			3734.59	285.70	74.69			77.08		4172.06
DEPT 03 - RELIGIOUS ED										
3-40900	122	XXXXXX,XXXXXXXX	1775.84	135.85	35.52					
ACCOUNT TOTALS:			1775.84	135.85	35.52					
DEPARTMENT 03 TOTALS:			1775.84	135.85	35.52					1947.21
DEPT 16 - MIDDLE SCHOOL/YTH MIN										
16-40900	111	XXXXXX,XXXXXXXX	1473.17	112.70	29.46					
ACCOUNT TOTALS:			1473.17	112.70	29.46					
DEPARTMENT 16 TOTALS:			1473.17	112.70	29.46					1615.33
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ACCOUNT TOTALS:			390.00	29.84	7.80					
22-41400	102	XXXXXX,XXXXXXXX	1255.17	96.02	25.10	75.31	11.29			
ACCOUNT TOTALS:			1255.17	96.02	25.10	75.31	11.29			
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UNIT TOTALS:			8628.77	660.11 *	172.57 *	75.31	11.29 *	77.08		
TOTAL DUE PAYROLL ACCOUNT:										
*****										
GROSS WAGES:			8628.77							
+ ADD'L CHARGES PAID OUT BY DIOCESE (*):			921.05							
+ PAYROLL SERVICE CHARGE 7 @ 2.50			17.50							
+ DELIVERY CHARGE			2.00							
LESS EMPLOYEE DEDUCTIONS PAID BY UNIT:										
- Advance (ACCT # 00-22100)			-462.00							
TOTAL DUE			9,107.32							

On 5/31/16 9,107.32 will be debited from your checking account XXXXXXXXXXXX Bank Name.

0 *
2,569.09+
1,165.50+
285.70+
74.69+
77.08+
1,775.84+
135.85+
35.52+
1,473.17+
112.70+
29.46+
390.00+
1,255.17+
125.86+
32.90+
11.29+
17.50+
2.00+
462.00-
017
9,107.32*

**To record deposit to DIAL in QuickBooks:**

Jour. Srce.	Dept. No.	Account No.	Description	DEBIT	CREDIT
CK	000	115XX	DIAL	100.00	
CK	000	10100	CHECKING - OPERATING		100.00

When writing a check from the church checking to make a deposit to a DIAL account, code the check to the DIAL account number (for example: 000-11501) you are depositing to.

**To record a deposit to DIAL sent directly to the Diocese:**

Jour. Source	Dept. No.	Account No.	Description	DEBIT	CREDIT
GJ	000	115XX	DIAL	100.00	
GJ	XXX	31800	DONATION INCOME		100.00

If the parish receives a stock donation, the donation will be deposited into the parish DIAL account directly. The parish will need to make a journal entry in QuickBooks to record the donation.

**To record a withdrawal from DIAL in QuickBooks:**

Jour. Srce.	Dept. No.	Account No.	Description	DEBIT	CREDIT
CR	000	10100	CHECKING - OPERATING	100.00	
CR	000	115XX	DIAL		100.00

When withdrawing from a DIAL account and depositing to the church checking, code the deposit in the church checking account to the DIAL account number(for example: 000-11501) where you withdrew the money from.

**To record DIAL interest for the month in QuickBooks make a journal entry:**

Jour. Srce.	Dept. No.	Account No.	Description	DEBIT	CREDIT
UPD	000	115XX	DIAL	100.00	
UPD	XXX	31702	DIAL INTEREST		100.00

**XXX** = department to record the interest

**Cemetery interest must be recorded in department 4.**

**Make sure your DIAL interest entry is dated the date that the interest was received. For example, August DIAL interest should be recorded with a journal entry dated 8/31.**

**To record deposit to the Catholic Foundation in QuickBooks:**

Jour. Source	Dept. No.	Account No.	Description	DEBIT	CREDIT
CK	000	12310	FOUNDATION	100.00	
CK	000	10100	CHECKING-OPERATING		100.00

When writing a check from the church checking to make a deposit to a Foundation account, code the check to the Foundation account number 000-12310.

**To Record a donation to the Catholic Foundation sent directly to the Diocese:**

Jour. Source	Dept. No.	Account No.	Description	DEBIT	CREDIT
GJ	000	12310	FOUNDATION	100.00	
GJ	999	31800 OR 31801	DONATION OR BEQUEST INCOME		100.00

If the parish receives a donation that was sent directly to the Diocese and the donation did not get deposited into parish checking then a journal entry should be made in QuickBooks to record the deposit to the Foundation. The donation should be recorded in department 999.

**To record withdrawal from the Catholic Foundation in QuickBooks:**

Jour. Source	Dept. No.	Account No.	Description	DEBIT	CREDIT
CR	000	10100	CHECKING-OPERATING	100.00	
CR	000	12310	FOUNDATION		100.00

When withdrawing from the Foundation and depositing to the church checking, code the deposit in the church checking account to the account number 000-12310. In addition, the following entry needs to be made to account number 49319 for release from restriction.

Jour. Source	Dept. No.	Account No.	Description	DEBIT	CREDIT
GJ	999	49319	RELEASE FROM RESTRICTION	100.00	
GJ	XXX	49319	RELEASE FROM RESTRICTION		100.00

**XXX** = department to record the income from the Foundation withdrawal

To record monthly earnings from the Catholic Foundation in QuickBooks:

Jour. Source	Dept. No.	Account No.	Description	DEBIT	CREDIT
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GJ	000	12310	FOUNDATION	100.00	
GJ	999	31703	FOUNDATION EARNINGS		100.00

If the monthly earnings from the Catholic Foundation are a loss, the following journal entry should be made in QuickBooks:

Jour. Source	Dept. No.	Account No.	Description	DEBIT	CREDIT
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GJ	999	31703	FOUNDATION EARNINGS	100.00	
GJ	000	12310	FOUNDATION		100.00

Make sure your Foundation earnings entry is dated the month that the earnings were received. For example, August Foundation earnings should be recorded with a journal entry dated 8/31.

# Societies

Should be on the Balance Sheet Use Parish FEIN	Do not have to be on the Balance Sheet Use Parish FEIN	Do not put on the Balance Sheet Use Group's FEIN
10210 - Athletics 10220 - Cafeteria 10240 - Milk 10250 - Principal's Account 10260 - School Activity	10700 - Society <i>(examples: Bingo, Booster Club)</i> 10450 - Mass Stipends 10270 - Scrip	Knights of Columbus St. Vincent de Paul

The next page lists the required reporting cash accounts as well as non-required cash accounts. If you use the non-required cash accounts, you have to use an offsetting liability account (20xxx).



### Required Reporting Cash Accounts

10100	Checking - Operating	10260	Checking - School Activity
10150	Checking - Development	10300	Checking - Religious Education
10200	Checking - School	10400	Checking - Cemetery
10210	Checking - Athletics	10500	Checking - Building
10220	Checking - Cafeteria	10600	Checking - Bookstore/Gift Shop
10230	Checking - Home and School	10660	Checking - Online Giving/ACH
10240	Checking - Milk Account	10670	Checking - Debit Card
10250	Checking - Principal Account	10900	Petty Cash

### Non-Required Required Cash Accounts and Entries

10270	Checking - Scrip
10450	Checking - Mass Account
10620	Checking - Festivals
10640	Checking - Fundraising
10680	Checking - Parish Organizations
10700	Checking - Societies 1
10701	Checking - Societies 2

If a Parish chooses to have the non-required cash accounts on their balance sheet, they will be updated to the liability account 000-20XXX and NOT income or expense. When the parish receives money from the society, the deposit is recorded as xxx-31300 parish organization income.

Office

Number: \_\_\_\_\_

Date: 7/1/2016

Jour. Srce.	Dept. No.	Account No.	Account Description	DEBIT	CREDIT
-------------	-----------	-------------	---------------------	-------	--------

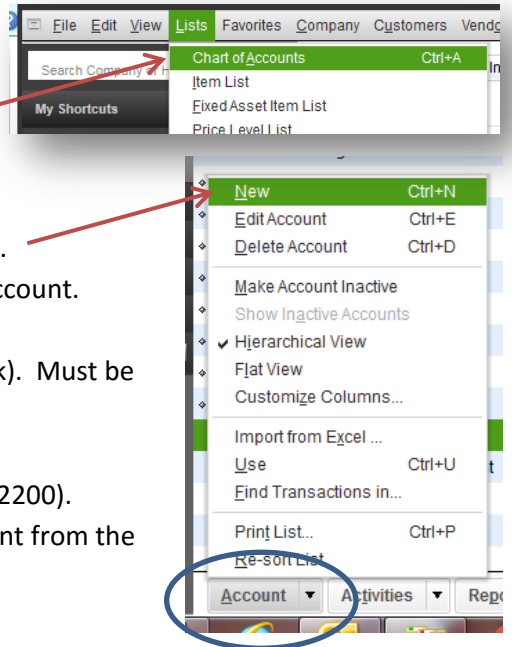
GJ	000	10XXX	Checking - XXXXXXXXX	1,000.00	
GJ	000	20XXX	XXXXXXXXXX		1,000.00
<b>To record deposit to Non-required cash account</b>					
GJ	000	20XXX	XXXXXXXXXX	500.00	
GJ	000	10XXX	Checking - XXXXXXXXX		500.00
<b>To record check written from Non-required cash account</b>					

*000-10230 Checking-Home and School will be updated to 000-20590 Societies' Funds unless the home and school is serving in a non-fundraising capacity, for example running the hot lunch program or some other non-fundraising purpose. In this instance, the income and expense should be recorded. If the primary purpose of the Home and School is to fundraise, then it is considered a society and the cash account will be updated to 00-20590.*



## Setting up Subaccounts in QuickBooks

1. Select the menu option Lists→Chart of Accounts or (Ctrl+A)
2. You should see a listing of your accounts. To make a new account, click on the downwards arrow next to Account at the bottom left corner of the screen, then select New Account or (Ctrl+N).  
Make sure your main account is set up before you create a new subaccount.
3. You will be asked to fill out the following:
  - a. Select Account Type (Income, Expense, Liability, Asset or Bank). Must be the same as main account.
  - b. Add Account name (must contain the same “department -account number” as the main account i.e. 02-32200).
  - c. Check the box next to “Subaccount of” and select main account from the drop down menu.
  - d. Add optional information if you wish.
  - e. Select “Save & Close” when finished.



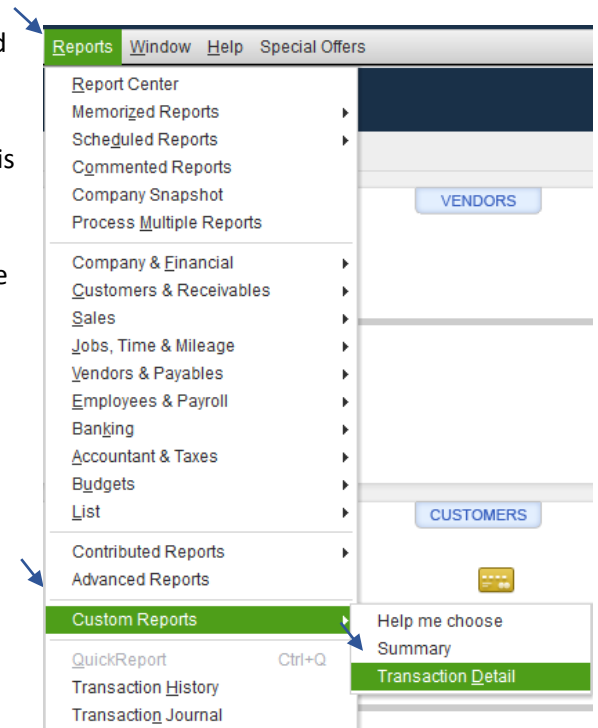
### Sample:

### Helpful Tips:

- You can use up to 31 characters in the account name.
- Make sure you use the same department number and account number in the subaccount.
- Do not add any dashes or special characters after the department and account number
- Make sure there is only one space between the number and name of account.

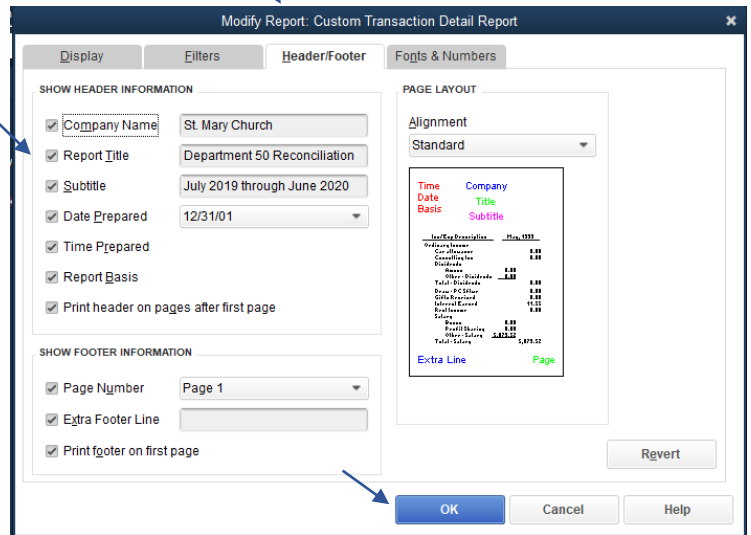
## Setting Up Department 50 Reconciliation

1. In QuickBooks, under the Report Menu, select Custom Reports and Transaction Details.
2. When the report comes up the “Modify Report” box appears (if this box does not come up, click on Customize Report in the upper left hand corner of the report). Change the “Dates” box to read “This Fiscal Year” and uncheck Memo, Class, Clr, Split, and Balance in the “Columns” box in the lower left hand corner.

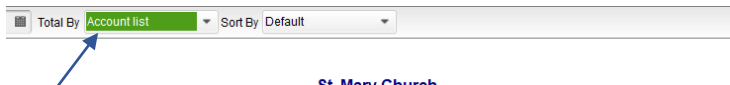


3. Next click on the “Filters” tab at the top. Change the box in the middle from “All Accounts” to “Multiple Accounts” by clicking on the down arrow at the end of the box. Another box will appear that says “Select Account”. Scroll down and put a check mark in front of all the Department 50 accounts, both income and expense (you will need to scroll down further to find the expense accounts), except account 48680 The Observer – Receipt. Once all accounts are checked, click OK.

- Then click on the “Header/Footer” tab at the top and change the “Report Title” line to read Department 50 Reconciliation. Click OK.



- Once the report is on your screen click on the down arrow on the “Total By” box and change it to “Account List”. You can also modify the dates to whatever time period that you want by changing the “From” and “To” date boxes.



**St. Mary Church  
Department 50 Reconciliation  
July 2018 through June 2019**

Type	Date	Num	Name	Account	Amount
<b>50-48000 International Appl Inc</b>					
Deposit	03/03/2019		International Appeal	50-48000 Internati...	895.00
Deposit	03/10/2019		International Appeal	50-48000 Internati...	8,198.00
Deposit	04/09/2019		International Appeal	50-48000 Internati...	300.00
Deposit	04/14/2019		International Appeal	50-48000 Internati...	100.00
Total 50-48000 International Appl Inc					9,493.00
<b>50-48100 Mission Appeal Income</b>					
Deposit	10/21/2018		Dioc - Mission App...	50-48100 Mission ...	8,783.00
Deposit	10/23/2018		Dioc - Mission App...	50-48100 Mission ...	2,305.00
Deposit	10/28/2018		Dioc - Mission App...	50-48100 Mission ...	3,036.00
Deposit	11/06/2018		Dioc - Mission App...	50-48100 Mission ...	1,655.00
Deposit	11/18/2018		Dioc - Mission App...	50-48100 Mission ...	960.00
Total 50-48100 Mission Appeal Income					16,739.00
<b>50-48200 Stewardship Appeal Inc</b>					
Deposit	05/14/2019		Dioc - DS	50-48200 Steward...	29,476.00
Deposit	05/15/2019		Dioc - DS	50-48200 Steward...	15,485.00
Deposit	06/05/2019		Dioc - DS	50-48200 Steward...	5,600.00
Deposit	06/26/2019		Dioc - DS	50-48200 Steward...	1,055.00
Deposit	06/30/2019		Dioc - DS	50-48200 Steward...	200.00
Total 50-48200 Stewardship Appeal Inc					51,816.00
<b>50-48050 International App Disb</b>					
Check	03/13/2019	20581	Dioc - Int'l Appeal	50-48050 Internati...	-9,093.00
Check	04/16/2019	20703	Dioc - Int'l Appeal	50-48050 Internati...	-400.00
Total 50-48050 International App Disb					-9,493.00
<b>50-48150 Mission Appeal Disb</b>					
Check	11/07/2018	20213	Dioc - Mission App...	50-48150 Mission ...	-15,779.00
Check	12/05/2018	20290	Dioc - Mission App...	50-48150 Mission ...	-960.00
Total 50-48150 Mission Appeal Disb					-16,739.00
<b>50-48250 Stewardship Appl Disb</b>					
Check	05/14/2019	20764	Dioc - DS	50-48250 Steward...	-29,476.00
Check	05/15/2019	20780	Dioc - DS	50-48250 Steward...	-15,485.00
Check	06/05/2019	20845	Dioc - DS	50-48250 Steward...	-5,600.00
Check	06/26/2019	20908	Dioc - DS	50-48250 Steward...	-1,055.00
Total 50-48250 Stewardship Appl Disb					-51,616.00
<b>TOTAL</b>					<b>200.00</b>

- Review the report to make sure that the total at the bottom is zero. If there is a balance, review the income and disbursement accounts for each collection to see which one is not zero. Once you identify which collection is off look at the detail to find the discrepancy and do what is needed to rectify the problem.
- This should be done on a monthly basis, at the end of the month, so if there are any balances that need to be remitted, they can be remitted before the end of the month.