



*Catholic Diocese
of Cleveland*

Financial Statements

Other

*Parish Financial
Operations Handbook*



CATHOLIC DIOCESE OF CLEVELAND



_____ Parish

RECONCILIATION OF BEGINNING AND ENDING CASH BALANCES

Fiscal Year Ended June 30, _____

SCHEDULE E

Parish and School Checking, Savings and Investment Account balances at July 1, 20_____ - See prior year financial report to the Diocese	\$ _____
Excess / (decrease) of Receipts over Disbursements for current fiscal year - See Financial Recap on "Overview of Parish Financial Data"	_____
Increase (decrease) in Mass Offerings account for fiscal year ended June 30, 20_____ (Account 1108)	_____
Increase (decrease) in Cemetery Bank account for fiscal year ended June 30, 20_____ as shown on Schedule I.	_____
Sub-total	\$ _____
Deduct Parish and School Checking, Savings and Investment Account balances at June 30, 20_____ shown on Schedule G.	\$ _____
Difference - Over/(Under)	\$ _____ *

* Parishes will frequently show a zero balance on this line. However, for a variety of reasons - such as changes in beginning and ending "Balance Sheet" account balances - differences may result. If a difference is shown, please complete Schedule F - Analysis of Differences in Cash Reconciliation.



ANALYSIS OF DIFFERENCES IN CASH RECONCILIATION

Fiscal Year Ended June 30, _____

SCHEDULE F

Decrease or (increase) between July 1 and June 30
balances of the following accounts:

Accounts Receivable (Account 0103)	\$ _____
Prepaid Expenses (Account 0104)	_____
Other Assets (Account 0105)	_____
Fixed Assests (Account 0200)	_____

Increase or (decease) between July 1 and June 30
balances of the following accounts:

Accounts Payable (Account 0301)	_____
Income Received in Advance (Account 0302)	_____
Employee Withholding (Account 0303)	_____
Accrued Liabilities (Account 0304)	_____
Deferred Restricted Support (Account 0305)	_____
Loans, Notes and Mortgages Payable (Account 0400)	_____

Sub-total \$ _____ *

Adjustments (Please explain) _____

\$ _____

Total - Should agree with Difference - Over/(Under) shown on Schedule E

\$ _____

* The difference in the above Account Balances from July 1 through June 30 should equal the "Difference - Over / (Under)" shown on Schedule E. If this Sub-total does not equal that amount, please explain the difference under adjustments.



_____ Parish
**CHECKING, SAVINGS AND INVESTMENT
 ACCOUNT BALANCES**

June 30, _____

SCHEDULE G

CASH IN BANK - CHECKING ACCOUNTS (ACCOUNT 0101):

Bank Name	Account Number	Amount
PARISH		
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Parish Checking accounts \$ _____

ELEMENTARY SCHOOL

_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Elementary School Checking accounts \$ _____

SAVINGS AND INVESTMENTS (ACCOUNT 0102):

PARISH		
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____

Total Parish Savings and Investment accounts \$ _____

ELEMENTARY SCHOOL

_____	_____	\$ _____
_____	_____	_____
_____	_____	_____

Total Elementary School Savings and Investment Accounts \$ _____

Total of Parish and Elementary School Checking, Savings and Investment
 accounts as of June 30, 20_____. \$ _____

(Note: If additional space is necessary to list more accounts, please show on a separate sheet.)



_____ Parish



BANK ACCOUNT BALANCES OF PARISH-AFFILIATED ORGANIZATIONS

June 30, _____

SCHEDULE H

CASH IN BANK - CHECKING ACCOUNTS:

Organization Name	Bank Name	Account Number	Amount
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Parish-affiliated Checking Accounts			\$ _____

SAVINGS AND INVESTMENTS:

_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Parish-affiliated Savings and Investment Accounts			\$ _____
Total Account Balances of Parish-affiliated Organizations as of June 30, 20_____			\$ _____

(The above list should include the balance of the accounts of all Parish organizations such as PTA, Men's Club, St. Vincent de Paul, Athletic Association and others that use the Parish Federal Tax Identification Number for banking purposes. While not part of the formal Parish records, it is important for the Pastor and others to have a record of the various bank accounts and maintain some type of surveillance over the financial activities of these organizations.)

(Note: If additional space is necessary to list more accounts, please show on a separate sheet.)



Parish



OTHER PARISH FINANCIAL INFORMATION Fiscal Year Ended June 30, _____

SCHEDULE I

CEMETARY FINANCIAL RECAP

Table with 2 columns: Description and Amount. Rows include Cemetery bank balance July 1, 20, Add: Receipts for fiscal year, Deduct: Disbursements for fiscal year, Cemetery bank balance June 30, 20, and Increase (Decrease) in bank balance for year.

DIOCESE ASSESSMENTS

Table with 2 columns: Description and Amount. Rows include Unpaid balance July 1, 20, Assessments for current fiscal year, Assessments paid during fiscal year, and Unpaid balance June 30, 20.

OTHER AMOUNTS OWED TO DIOCESE AT YEAR-END

Table with 2 columns: Description and Amount. Rows include Loans or notes payable to Diocese, Health Insurance, Pension, Workers' Compensation Insurance, Life and Weekly Indemnity Insurance, Other amounts owed to Diocese, and Total.

OTHER PARISH LIABILITIES AT YEAR END

Table with 2 columns: Description and Amount. Rows include Accounts payable to others, Employee withholdings not yet paid to taxing authorities and others, Loans, notes and mortgages payable (Principal only), Other amounts owed, and Total.

SAFE DEPOSIT BOX

Form with three rows: Bank Name, Branch Location, and Box Number, each followed by a blank line for input.

*Attach list of accounts payable as of June 30.