

Diocese of Buffalo

PDS Ledger - Financial Report Worksheet User Guide

Last update: 7/20/2020

Worksheet version 7.0

PDS Ledger version 7.0 and later

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Section 1

Introduction

The PDS Ledger - Financial Report Worksheet is maintained by Diocesan Computer Services Department in conjunction with the Finance and Internal Audit Departments. The PDS Ledger - Financial Report Worksheet does not replace the Diocese of Buffalo, Parish or Elementary School Financial Reports. Its main purpose is to provide the parish bookkeeper with information to complete these reports in a timely and consistent manner. The Worksheet is a PDS Ledger advanced report that uses alternate account numbers to group accounts into categories. The categories correspond to those found on the Diocese of Buffalo Parish, Cemetery, and School Financial Reports.

The most recent version of the PDS Ledger - Financial Report Worksheet can be found at this URL:
<http://frw.buffalodiocese.org/frw/>

You may also access it from the Diocese of Buffalo website, within the Computer Services Department web page:
<http://www.buffalodiocese.org/AbouttheDiocese/DiocesanOffices/ComputerServices.aspx>

Installation and technical questions may be directed to Rick Dychowski or Paul Mateja, Computer Services Department, at 716.847.8777.

Questions related to the assignment of alternate account numbers should be directed to Lynn Patterson, Finance Department, at 716.847.5528.

Please read this section in its entirety before proceeding to Section 2 – Getting Started. As a first step it is very important that you determine if you have the most current version of the Worksheet installed in PDS Ledger; read step 2.a – Determine the Current Version of the Worksheet indicated in Section 2.

For those that have used the PDS Ledger - Financial Report Worksheet in the past, it is very important that you read the Revision History on the next page to determine if changes are necessary to your Chart of Accounts' alternate account numbers to correspond to changes made to the Diocesan Financial Reports.

If this is the first year you are utilizing the PDS Ledger - Financial Report Worksheet please print a detailed copy the Worksheet and forward to Lynn no later than August 31. A "detailed" copy of the Worksheet means that the report will print the standard account numbers that make up a category total (see section 4 – How to Print the Worksheet for information, do not check box "Do not print subtotals"). This will allow Lynn the opportunity to review your assignment of alternate account numbers and provide feedback.

System Requirements

To utilize the PDS Ledger - Financial Report Worksheet you must meet the following system requirements:

- The computer running PDS Ledger has Internet access
- PDS Ledger is at version 6.2D or later
- PDS Ledger database contains data for only one (1) parish
- Commit to entering an alternative account number for each detail account in your parish's chart of accounts prior to August 31st, then annually for changes and new accounts.

Revision History

This section list the revisions made to the Worksheet and Diocesan Financial Reports. The parish bookkeeper should review this section to determine if changes are necessary to your Chart of Accounts' alternate account numbers to correspond to changes made to the Diocesan Financial Reports.

The PDS Ledger - Financial Report Worksheet consists of two components within Ledger: a Chart of Accounts Easy Report and a COA Group. Both are named DOB_FinancialReportWorksheet(v...). The version number is indicated in the parenthesis; for example (v1.0) is version 1.0. As enhancements are made to the Worksheet the version numbers will change. Do NOT modify the report or group in any way as doing so will cause inaccurate results or the program to fail.

Version 7.0 - August 2020

General: Added Next Fiscal Year Annual Budget column to all sections of the Worksheet to coincide with the Diocesan Financial Reports

Section: Parish Liabilities (in worksheet before special collections (#180):

Added account 181, SBA PPP Note Payable

Section: Parish Receipts, Extraordinary, Section III, (in worksheet after Approved Capital Campaigns (204.1)

Added account 204.2, SBA PPP Funds

Section: Parish Receipts, Extraordinary, Section III, (in worksheet after SBA PPP Funds (204.2)

Added account 204.3, Employee Retention Credit

Section: Regional School Liabilities Section

Added account 187, SBA PPP Note Payable

Section: School receipts, Regional School Receipts, Extra Ordinary Section XX, in worksheet after Grants & other (419.9)

Added account 427, SBA PPP Funds

Section: School receipts, Regional School Receipts, Extra Ordinary Section XX, in worksheet after SBA PPP Funds (#427)

Added account 428, Employee Retention Credit

Section: Cemetery, Operating Assets (since there are no liabilities) in worksheet after Other Assets (#133)

Added account 138, SBA PPP Note Payable

Section: Cemetery Receipts in worksheet after Niches (#811)

Added account 812, SBA PPP Note Payable

Section: Cemetery Receipts, in worksheet after SBA PPP Funds (812)

Added account 813, Employee Retention Credit

Version 6.0 - August 2019

General: Added Next Fiscal Year Annual Budget column to all sections of the Worksheet to coincide with the Diocesan Financial Reports

Section: School, Income, Regular:

Added account 420.1, STREAM

Section: School, Expenses, Instructionl:

Added account 519.1, STREAM

Version 3.0 - August 2014

General: Added Next Fiscal Year Annual Budget column to all sections of the Worksheet to coincide with the Diocesan Financial Reports

Section: School, Expenses, Instruction:
Added account 512.2, After School Supplies

Section: School, Expenses, General:
Removed account 609.6, Fund Raising Expenses

Section: Cemetery, Receipts
Added account 811, Niches

Section: Cemetery, Cash and Other Assets - Permanent Maintenance
Added accounts:
134, Cash – Checking
135, Cash – Savings/M Mkt.
136, St. Joseph Investment Fund
137, Other Assets

Version 2.0 – April 2012

Worksheet made available to all PDS Ledger parishes

Version 1.0 – July 2010

Beta version installed at selected test parishes

Section 2 - Getting Started

This section consists of six sub-sections:

- a) Determine the current version of the Worksheet
- b) Remove old versions of the Worksheet
- c) Obtain the current version of the Worksheet
- d) Install the Worksheet to PDS Ledger
- e) Enable the Alternate Account Number
- f) Set the Alternate Account Number Format

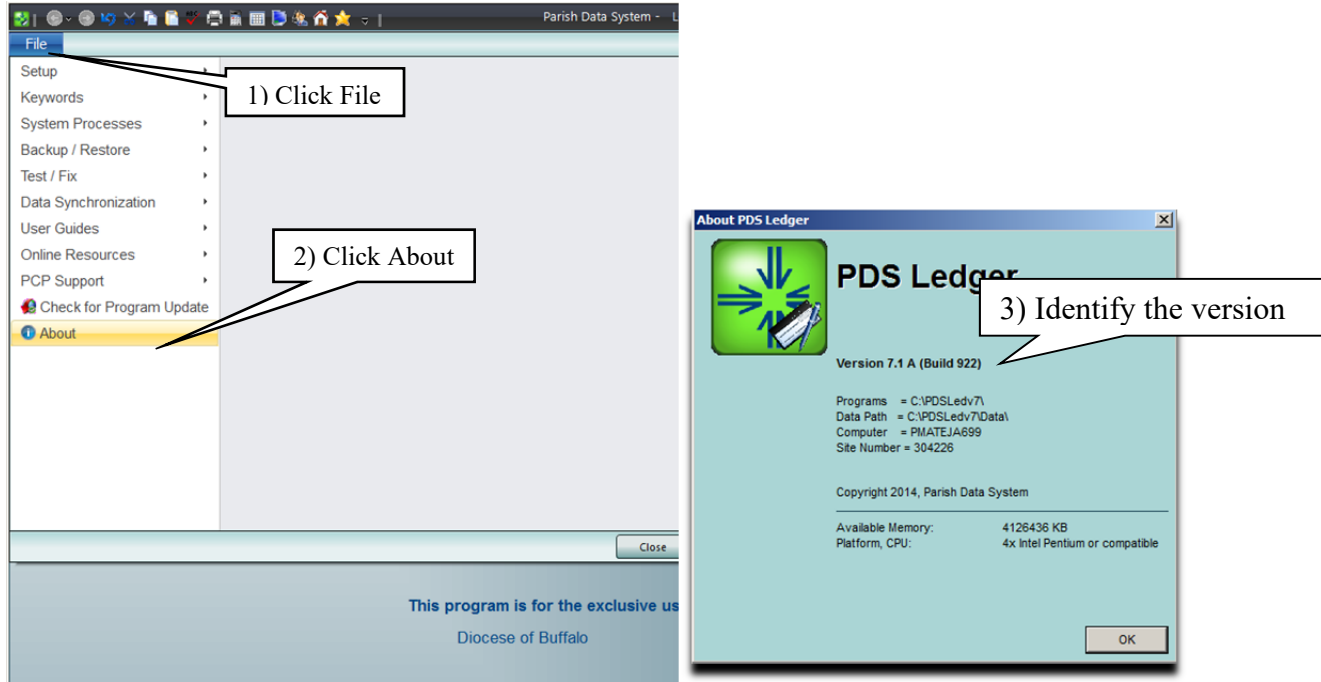
This section consists of steps that must be completed for any of the following conditions:

- You are installing the Worksheet for the first time
- A new version of the Worksheet has been released
- You are getting ready to use the Worksheet for the close of a fiscal year

If you are getting ready to use the Worksheet for the close of a fiscal year, as a first step it is very important that you determine if you have the most current version of the Worksheet installed in PDS Ledger. Therefore, start with section 2.a - Determine the Current Version of the Worksheet.

If you are using the Worksheet for the first time, ensure that the proper PDS Ledger version is installed. The Worksheet was designed to work with PDS Ledger version 6.2D or later. Follow these steps to determine the version of PDS Ledger currently installed on your computer. If you are using On-Demand, you are using the most current version, so you may skip this step; proceed to section 2.a - Determine the Current Version of the Worksheet.

- 1) Click File
- 2) Click About
- 3) Identify the version



If the version is earlier than 6.2D then PDS Ledger should be upgraded to the current version. If you are not sure how to update your software or PDS Ledger is installed in a network environment, please call Diocesan Computer Services for assistance.

If the version is 6.2D or later then proceed to section 2.a - Determine the Current Version of the Worksheet.

Section 2.a - Determine the Current Version of the Worksheet

Always use the most current version of the Worksheet and User Guide. The current version of the Worksheet is always available on the Diocese of Buffalo website. This User Guide is written for a specific version of the Worksheet and PDS Ledger, the version numbers are found at the top of Page 1. However, the current version may differ from what you have installed in PDS Ledger. Follow the steps outlined below to determine which version of the Worksheet is installed, or not installed at all.

How to check for the current version

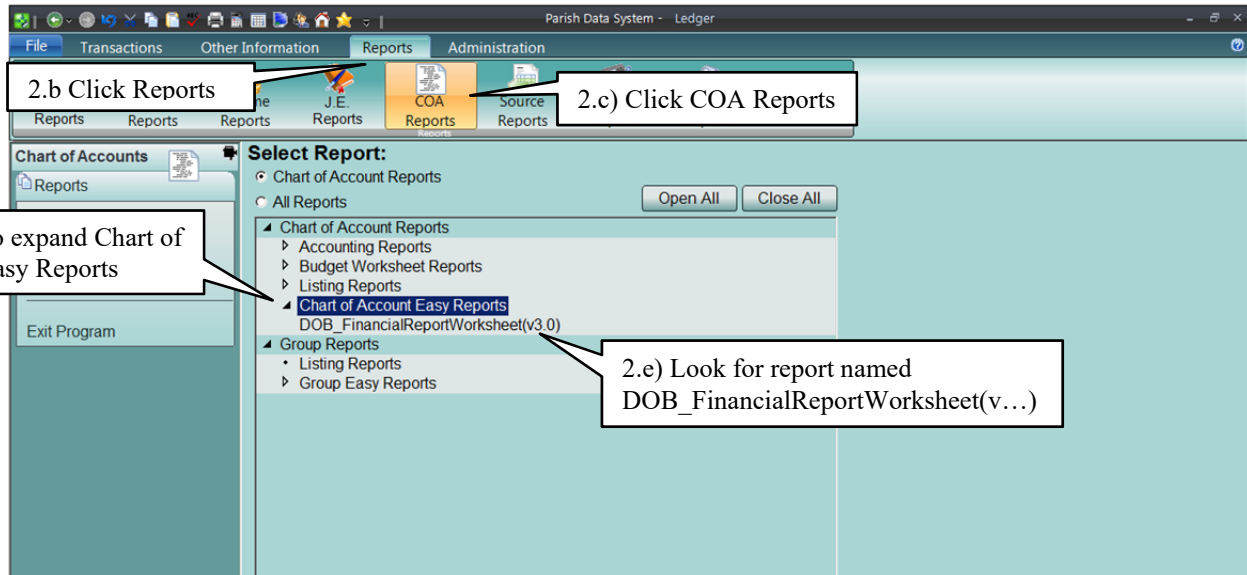
1. Check the Diocese of Buffalo Website for the current version:

Click this link: <http://frw.buffalodiocese.org/frw>

Note the Worksheet version number indicated at the top-left of the webpage, below the title.

2. Check the version installed in PDS Ledger

- a) Open Ledger
- b) Click Reports
- c) Click COA Reports
- d) Click to expand Chart of Accounts Easy Reports
- e) Look for a report named: DOB_FinancialReportWorksheet(v...)? Note the version number; this is the number after the "v" enclosed in parenthesis. For example, (v1.0) indicates version 1.0.



Is the version number the same as on the Diocese of Buffalo website? If not, proceed to Section 2.b – Remove old versions of the Worksheet, then continue on with Section 2.c and Section 2.d.

If you do not see a report named: DOB_FinancialReportWorksheet(v...) then the report is not installed. Proceed to Section 2.c – Obtain the Current Version of the Worksheet. then continue on with Section 2.d and Section 2.f.

If you have the most current version there is no need to complete the remaining steps in Section 2, proceed to Section 3 – Working with the Chart of Accounts and the Alternate Account Number.

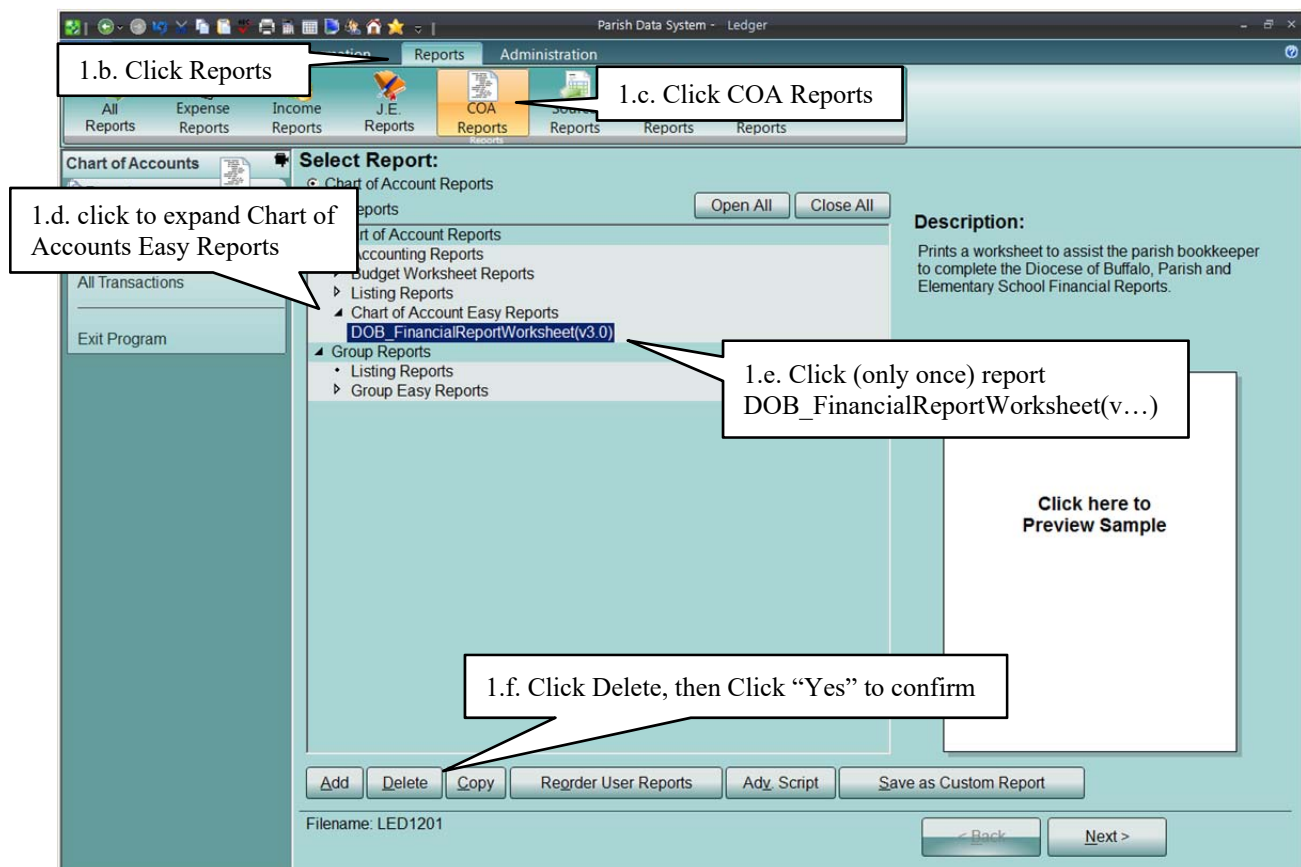
Section 2.b – Remove Old Versions of the Worksheet

In this section you will remove old versions of the Worksheet from Ledger. It is only necessary to remove old versions if you have determined that a newer version is available. Therefore, you should first complete step 2.a – Determine the Current Version of the Worksheet.

The PDS Ledger - Financial Report Worksheet consists of two components: a Chart of Accounts Easy Report and a COA Group. Both are named `DOB_FinancialReportWorksheet(v...)`. The version number is indicated in the parenthesis; for example (v1.0) is version 1.0. Therefore, this section consists of two steps to remove both components. Do NOT modify either the report or the group.

Step 1 - Remove the Chart of Accounts Easy Report

- a) Open Ledger
- b) Click Reports
- c) Click COA Reports
- d) Click to expand Chart of Accounts Easy Reports
- e) Look for a report named: `DOB_FinancialReportWorksheet(v...)`; **click only once** on the report name; this will select and “highlight” the report
- f) Click the Delete button at the bottom of the screen
- g) Click “Yes” to confirm you wish to delete the report.
- h) Proceed to Step 2 – Remove the COA Group

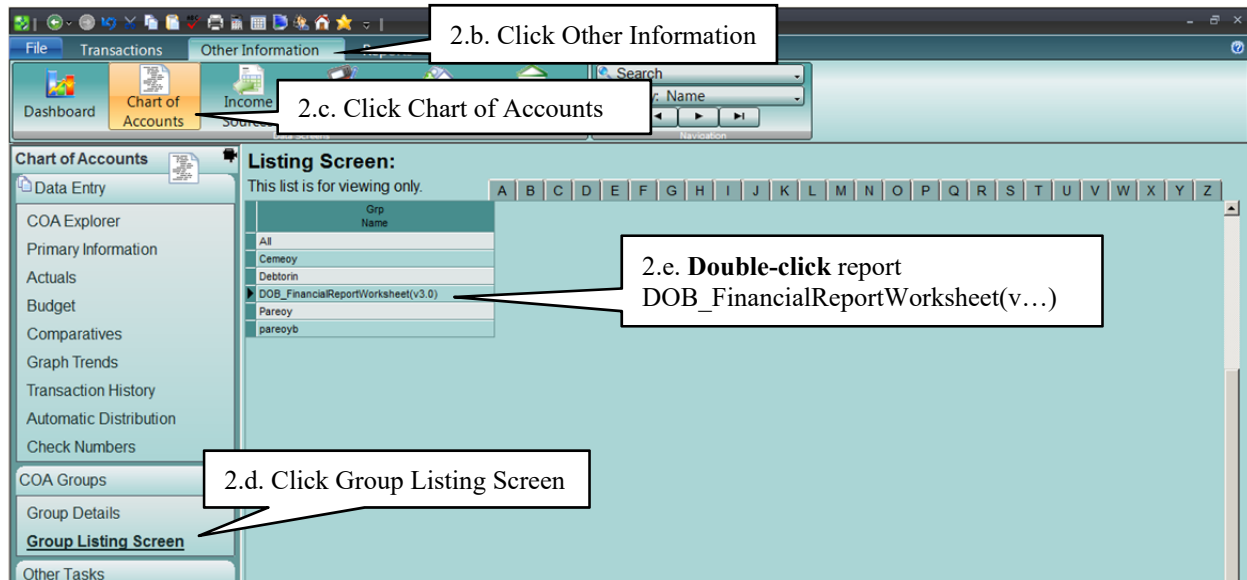


Section 2.b – Remove Old Versions of the Worksheet

Continued...

Step 2 - Remove the COA Group

- a) Open Ledger
- b) Click Other Information
- c) Click Chart of Accounts
- d) Select Group Listing Screen
- e) Look for a file named: DOB_FinancialReportWorksheet(v...); **double-click** on it; this will display the Group Details screen



Section 2.b – Remove Old Versions of the Worksheet

Continued...

Step 2 - Remove the COA Group

Continued...

- Verify the correct group name has been selected
- Click the Delete Group button at the top of the screen
- Click Yes to confirm you wish to delete the file
- Proceed to Section 2.c – Obtain the Current Version of the Worksheet

Parish Data System - Ledger

File Transactions Other Information Reports Administration

Dashboard Chart of Accounts Income Sources Vendors & Payees Fixed Assets Bank Accounts

Search Order by: Name

Cancel Add Group Delete Group

Chart of Accounts

Data Entry

COA Explorer

Primary Information

Actuals

Budget

Comparatives

Graph Trends

Transaction History

Automatic Distribution

Check Numbers

COA Groups

Group Details

Group Listing Screen

Other Tasks

Verify COA

Bank Reconciliation

COA Listing Screen

Reports

Exit Program

Group Name: DOB_FinancialReportWorksheet(v3.0) Date Changed: 06/03/2014

Description: Do NOT modify this group. For use with the DOB_FinancialReportWorksheet user defined report.

List of Accounts to be Included:

Descriptions
Print a new heading account: Part II.1 - Annual Report
Print a new heading account: Elementary School Financial
Print a new heading account: Statement of Financial Condition
Print a new heading account: Assets
Print a new heading account: Cash
Print a new detail account: Total Checking Accounts
Print a new heading account: Investments
Print a new detail account: Total Savings, CD, Money Markets, etc.
Print a new heading account: Other Investments:
Print a new detail account: St. Joseph Investment Fund
Print a new detail account: U.S. Gov't Obligations, Loans to, Other
Print a new total account: Total Other Investments
Print a new total account: Total Assets

Show List Add Accounts

Delete Entry Remove All

Source: Print a new heading account

Account Name: Part II.1 - Annual Report

Account Number: Alt. Number: III.2

Account Type:

Blank Lines After: New Page After: ☐

Copy Group Load from a File Save to a File

2.b. Click Delete Group, then click "Yes" to confirm

2.a. Verify the DOB_FinancialReportWorksheet(v...) has been selected.

Section 2.c - Obtain the Current Version of the Worksheet

The most current version of the PDS Ledger – Financial Report Worksheet is always available from the Diocese of Buffalo website. It is only necessary to download the Worksheet when you have determined that a newer version is available. Therefore, you should first complete Section 2.a –Determine the Current Version of the Worksheet.

In this section you will download an “installation file” for the Worksheet. The installation file is a compressed, self-extracting file. It is a small piece of software that will expand into an “installation folder”. The name of the folder is: *DOB_Financial Report Worksheet Installation Folder*. The folder will contain all the files necessary to install the Worksheet to PDS Ledger. It will also contain a new User Guide. Therefore, once you have completed the steps in this section use the new User Guide as it will contain up to date information for the version of the Worksheet you will install to PDS Ledger.

- 1) Download the Worksheet Installation File from the Diocese of Buffalo, PDS Ledger – Financial Report Worksheet webpage. Click this link: <http://frw.buffalodiocese.org/frw>
- 2) Follow the instructions on the screen
- 3) Proceed to Section 2.d – Install the Worksheet to PDS Ledger

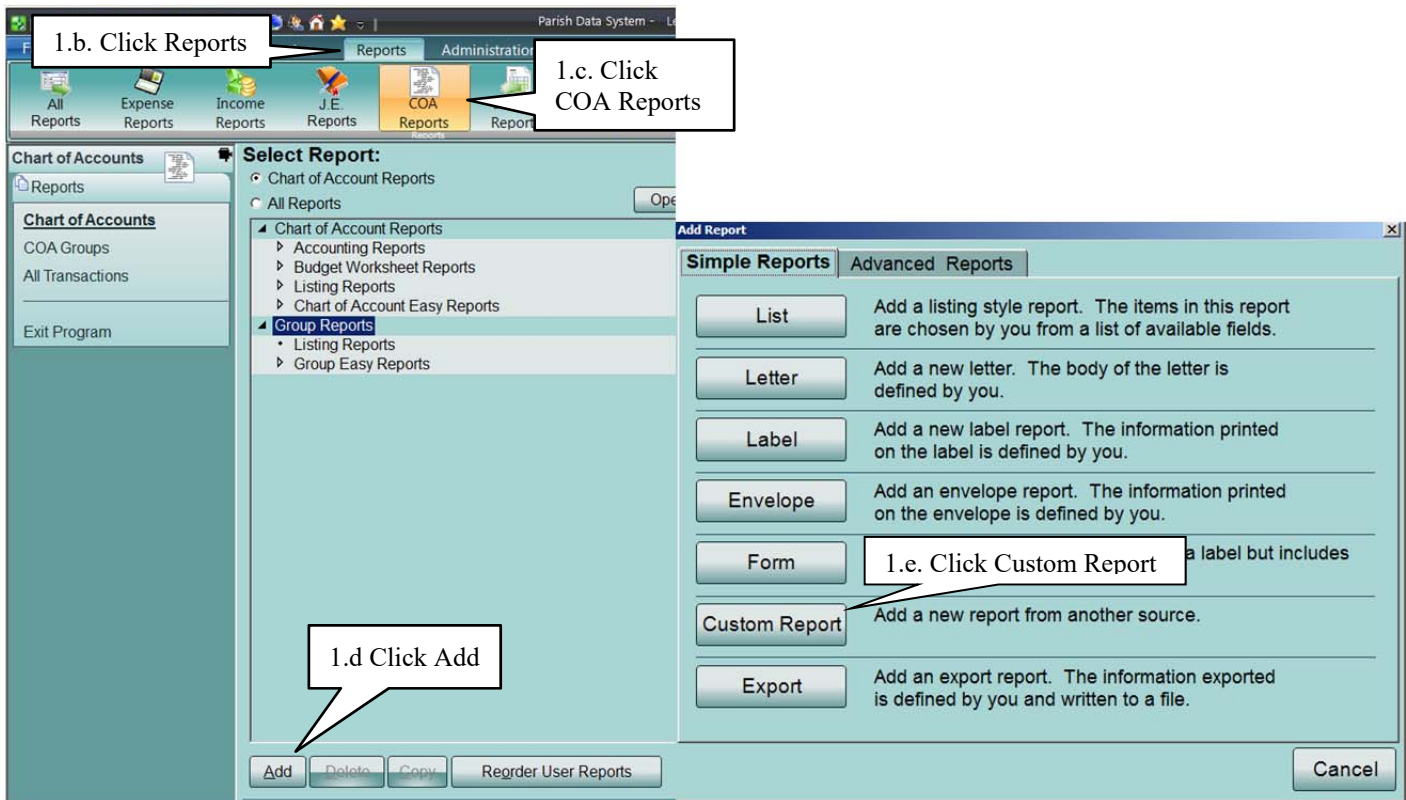
Section 2.d – Install the Worksheet to PDS Ledger

In this section you will install the Worksheet to PDS Ledger. Of all the steps you have completed thus far, the steps in this section will be the most difficult as it requires a good working knowledge of PDS Ledger and the computer. If at any time you cannot complete the steps please feel free to contact Diocesan Computer Services Department for assistance. Contact information is contained in Section 1 – Introduction and System Requirements.

The PDS Ledger - Financial Report Worksheet consists of two components: a Chart of Accounts Easy Report and a COA Group. Both are named DOB_FinancialReportWorksheet(v...). The version number is indicated in the parenthesis; for example (v1.0) is version 1.0. Therefore, this section consists of two steps to install both components.

Step 1 - Install the Chart of Accounts Easy Report

- a) Open Ledger
- b) Click Reports
- c) Click COA Reports
- d) Click the "Add" button at the bottom of the Select the Reports dialog screen
- e) Click the "Custom Report" button on the Add Report dialog screen



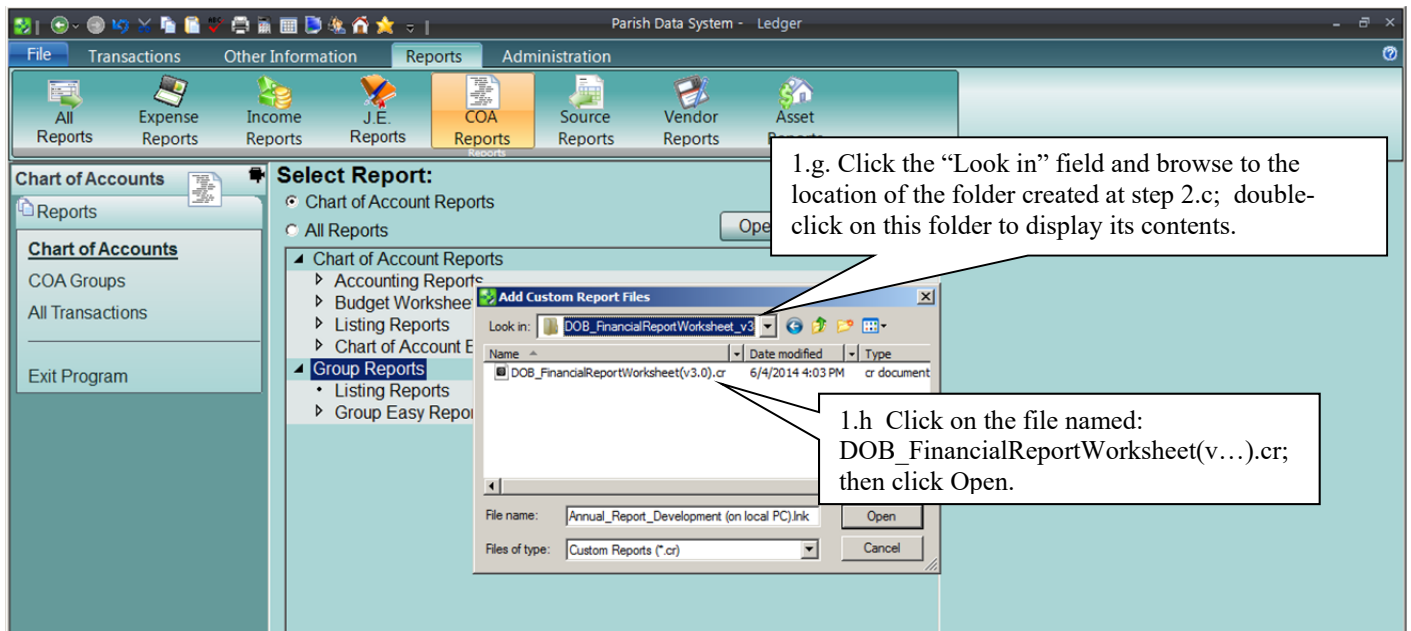
Section 2.d – Install the Worksheet to PDS Ledger

Continued...

Step 1 - Install the Chart of Accounts Easy Report

Continued...

- g) Browse to the location of the folder created in Section 2.c. If you exactly followed the instructions the location is your computer **desktop**. Find the folder named:
DOB_Financial Report Worksheet Installation Folder
Double-click to open and display the contents.
- h) Click once on the file name: *DOB_FinancialReportWorksheet(v...).cr*, then click Open
- i) The report is installed under the Chart of Accounts, Easy Reports and is named:
- *DOB_FinancialReportWorksheet(v...)*
 - do **NOT** rename or modify the report in any way

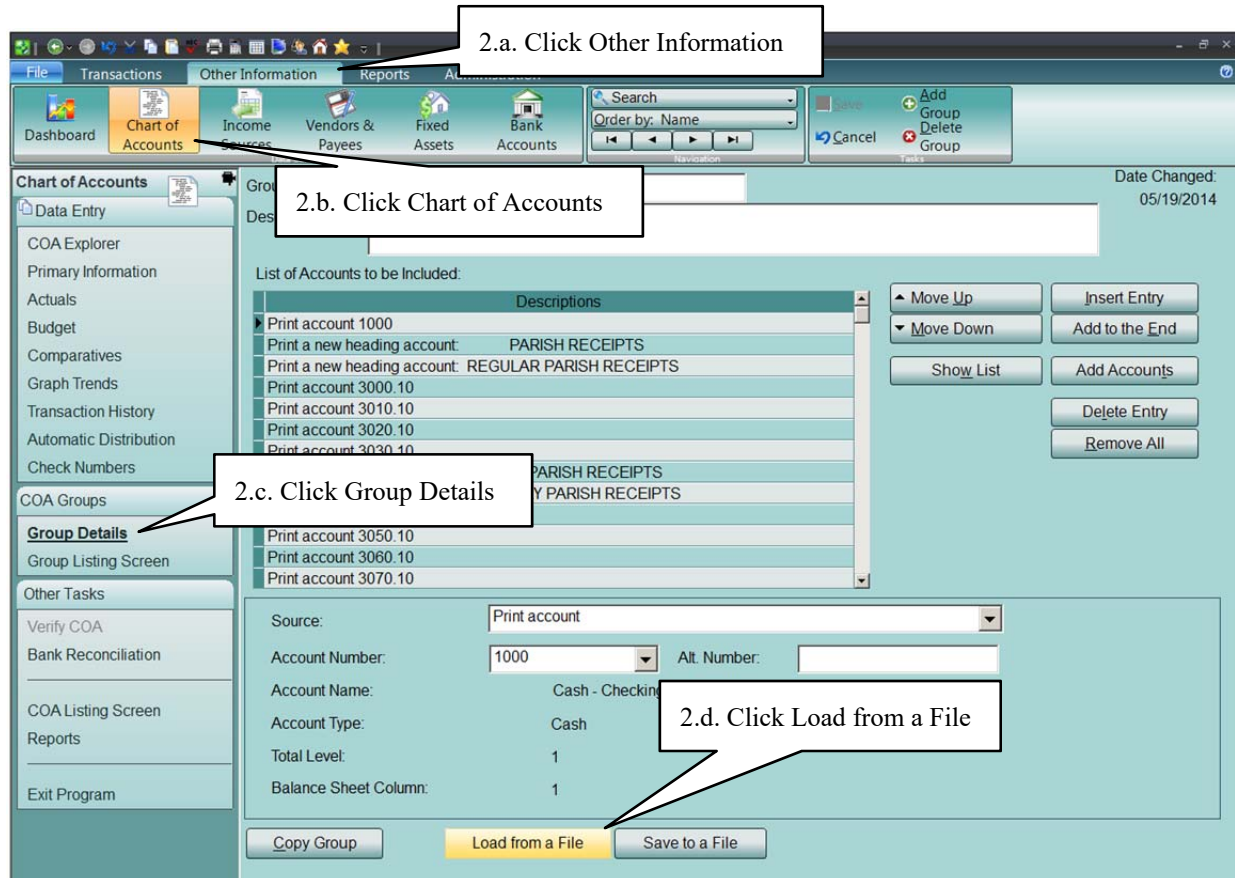


Section 2.d – Install the Worksheet to PDS Ledger

Continued...

Step 2 - Install the COA Group

- Select Other Information on the tool bar at the top of the screen
- Select Chart of Accounts on the secondary tool bar at the top of the screen
- Select Group Details from the menu bar on the left
- Click Load from a File at the bottom of the screen



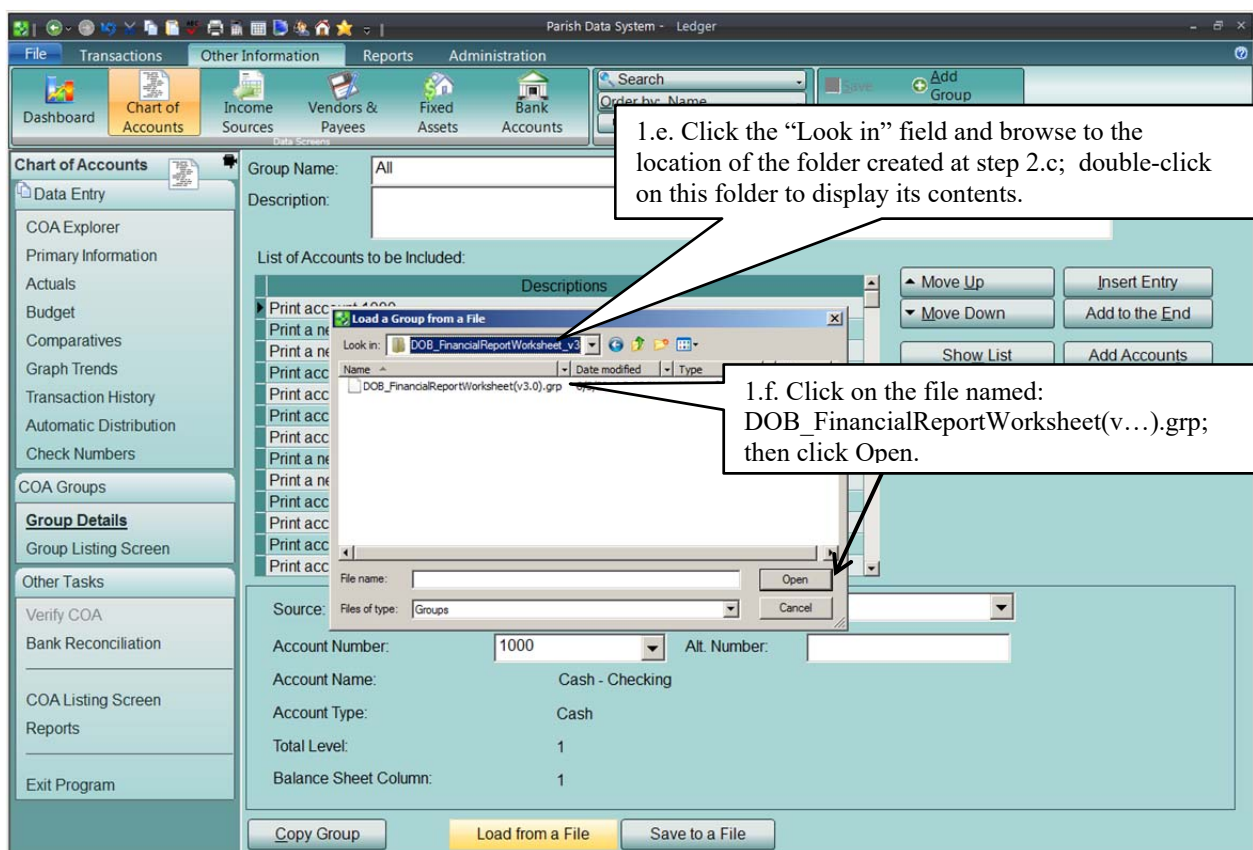
Section 2.d – Install the Worksheet to PDS Ledger

Continued...

Step 2 - Install the COA Group

Continued...

- e) Browse to the location of the folder created in Section 2.c. If you exactly followed the instructions the location is your computer **desktop**. Find the folder named:
DOB_Financial Report Worksheet Installation Folder
Double-click to open and display the contents.
- f) Click on the file name: DOB_FinancialReportWorksheet(v...).grp, then click Open
- g) The group is installed under the Group Details screen and is named:
 - i) DOB_FinancialReportWorksheet(v...)
 - ii) do **NOT** rename or modify the group in any way



At this point you have completed installing the PDS Ledger – Financial Report Worksheet. You will not have to repeat the steps detailed in Section 2.b through 2.d unless a new version of the Worksheet is released.

The installation file that was downloaded from the Diocese of Buffalo Website may be removed from your computer desktop. However, the installation folder must remain as it contains the User Guide.

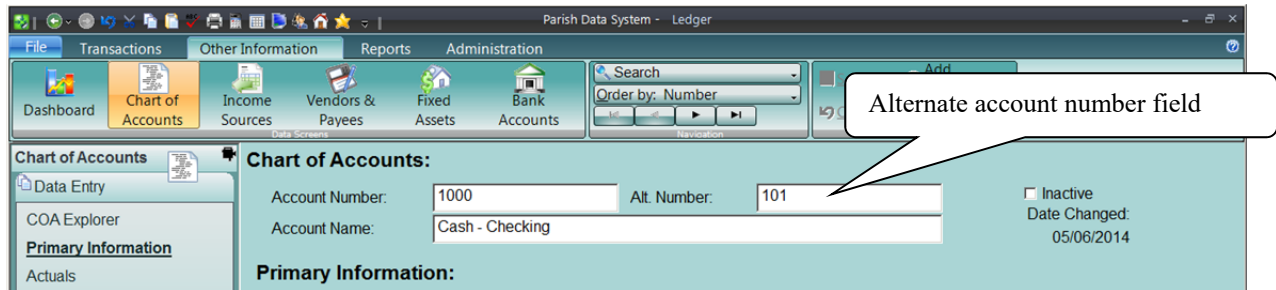
The next step is to enable the Alternate Account Number field so it is displayed on the Chart of Accounts screen. If you have been using PDS Ledger for sometime you may already know if the Alternate Account Number field is displayed on the Chart of Accounts screen. If that is the case, skip Section 2.e and proceed to Section 3 – Working with the Chart of Accounts. If you are not sure, proceed to Section 2.e.

Section 2.e – Enable the Alternate Account Number

In this section you will enable the Alternate Account Number so it will be displayed on the Chart of Accounts Screen. It is only necessary to perform this step one time because once it has been enabled it will always be displayed.

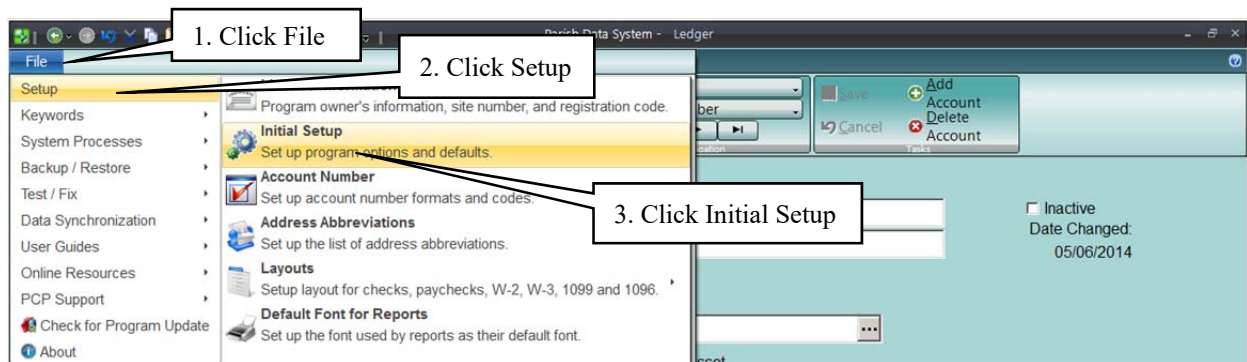
If the Alternate Account Number field is displayed on the Chart of Accounts screen, skip Section 2.e and proceed to Section 2.f – Set the Alternate Account Number Format. If you are not sure, continue with the following steps.

The Alternate Account Number is displayed to the right of the Account Number on the Chart of Accounts screen. The Worksheet accumulates and prints account balances based on alternate account numbers. Therefore, every “detail” account within Ledger must be assigned a valid alternate account number.



If the Alternate Account Number field is not displayed follow these steps:

- 1) Click File on the toolbar at the top of the screen
- 2) Click Setup
- 3) Click Initial Setup; the Initial Setup screen will be displayed



Section 2.e – Enable the Alternate Account Number

Continued...

- 4) Click the “Yes” for Use Alternate Account Number
- 5) Click Save, then click Close
- 6) Return to the Chart of Accounts screen, the Alternate Account Number will now be displayed.
- 7) Continue to the next section, 2.f - Set the Alternate Account Number Format, to ensure the proper number of digits are displayed.

The screenshot shows the 'Initial Setup' dialog box in the 'Parish Data System - Ledger' application. The 'General' tab is selected. The 'Current Fiscal Year Begins' is set to '09/2013' and the 'Next Batch Number' is '8985'. The 'Current Fiscal Period' is '02/2013'. The 'Accounting Approach' is 'Cash'. The 'Use Alternate Account Number' radio button is selected 'Yes'. The 'Use Master/Sub Accounts' radio button is selected 'Yes'. The 'Allow Multiple Retained Earnings and Prior Year Fund Balances' radio button is selected 'Yes'. The 'Use Vendor Abbreviations' radio button is selected 'Yes'. The 'Allow Transactions to Post to Retained Earnings Account' radio button is selected 'Yes'. The 'Invoices Need Authorization' radio button is selected 'Yes - All Invoices'. The 'Default Picture Folder' is empty. The 'Use External Documents' radio button is selected 'Yes'. The 'Default Document Folder' is '\\server2\p\'. The 'Check for new update' dropdown is set to 'Check in 1 week'. The 'Save' button is highlighted.

4. Click Yes for Use Alternate Account Number

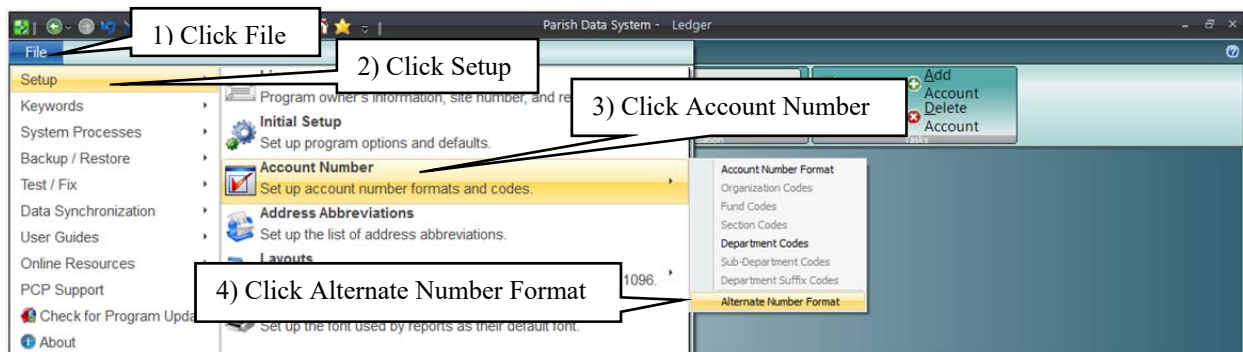
5. Click Save, then click Close

Section 2.f - Set the Alternate Account Number Format

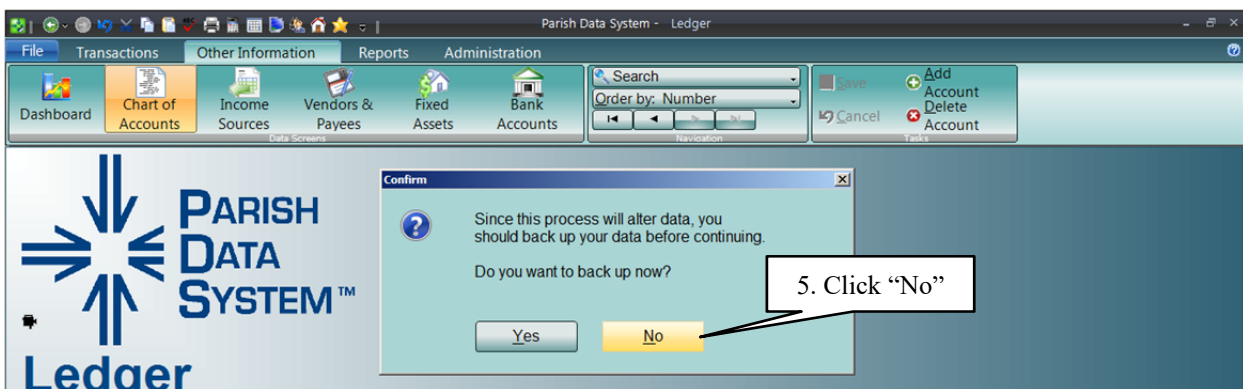
Once enabled, the alternate account number format will default to the same structure as the Chart of Accounts: a four digit account number and a two digit department code. But, this is the wrong structure because the diocesan financial reports use a three digit account number and a one digit suffix; for example, 201.1 (instead of 0201.10). The Worksheet will only recognize this format. Any other format will result in accounts being indicated as an error on the Worksheet report.

To change the format, follow these steps:

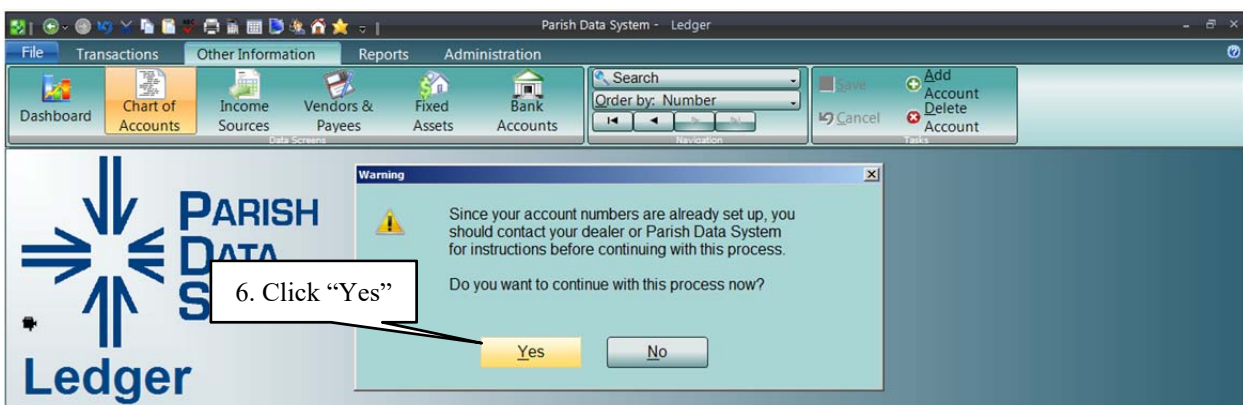
- 1) Click File
- 2) Click Setup
- 3) Click Account Number
- 4) Click Alternate Number Format



- 5) Click “No” to the “Do you want to back up now?” message



- 6) Click “Yes”, for the “Do you want to continue...” dialog.



Section 2.f - Set the Alternate Account Number Format

Continued...

The default structure is displayed.

Parish Data System - Ledger

File Transactions Other Information Reports Administration

Dashboard Chart of Accounts Income Sources Vendors & Payees Fixed Assets Bank Accounts

Alternate Account Number Format

Format of the Alternate Account Number: 9999.99

Prefix Common to all Account Numbers: []

Type of Part Width Separator

Part 1 Account code 4 -

Part 2 Department code 2 -

4) Click Yes

- 7) Change "Part 1" to a width of 3
- 8) Change "Part 2" to "Suffix code" and a width a 1.
- 9) Click "Next"

Parish Data System - Ledger

File Transactions Other Information Reports Administration

Dashboard Chart of Accounts Income Sources Vendors & Payees Fixed Assets Bank Accounts

Alternate Account Number Format

Format of the Alternate Account Number: 999.9

Prefix Common to all Account Numbers: []

Type of Part Width Separator

Part 1 Account code 3 -

Part 2 Suffix code 1 -

7. Change width to 3

8. change to Suffix Code and change width to 1

9. Click Next

Total Width: 5 (Out of a Maximum of 20)

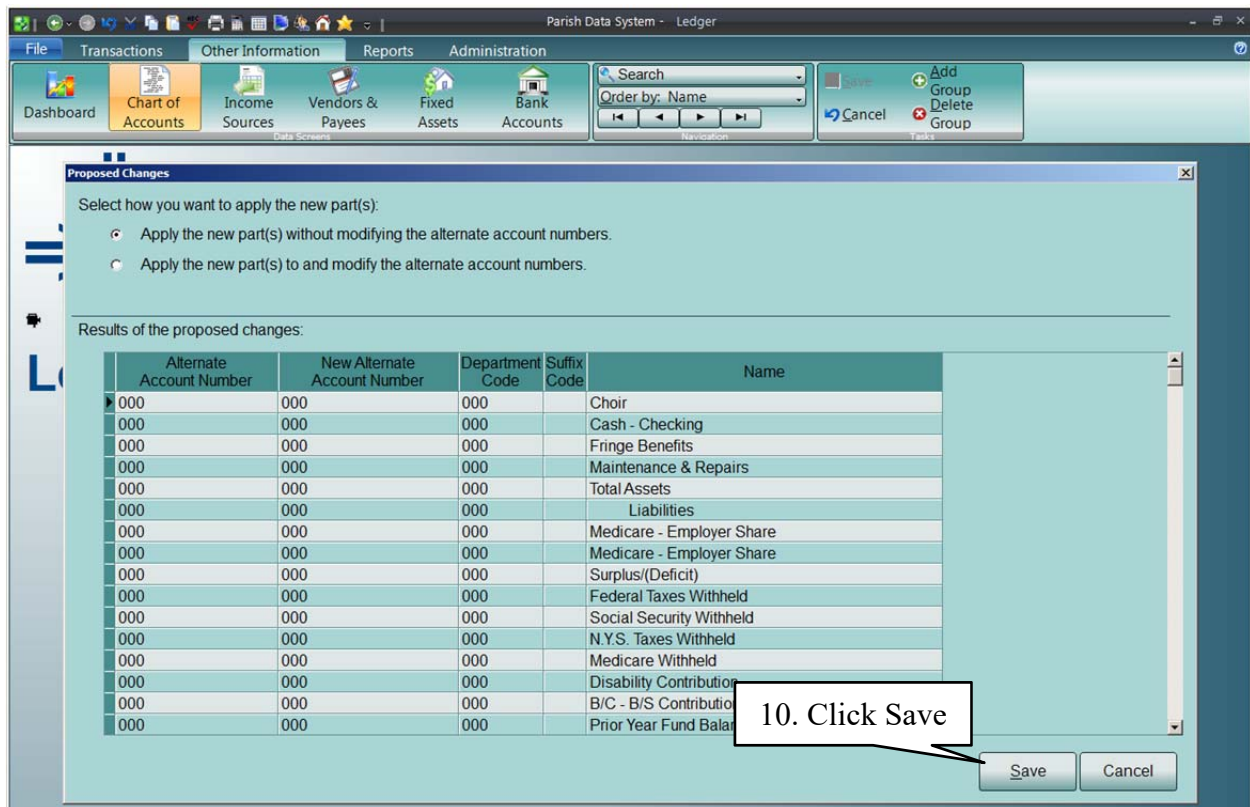
Add New Part View Proposed Changes Delete Part Next Cancel

Section 2.f - Set the Alternate Account Number Format

Continued...

This screen shows how the change to the format will affect the alternate account number. Accept the default settings as is because, regardless, you will have to change all the “detail” accounts with the appropriate alternate account number.

10) Click Save



At this point, the alternate account number format has been changed. Review the Chart of Accounts - you will notice that many, if not all, of the alternate account numbers have values. This occurs because when the alternate account number is enabled it not only defaults to the same format the Chart of Accounts it assumes the same values as the standard accounts. Changing the alternate account number format truncates the values to fit the new specifications. Of course, these alternate account number values are wrong and you will now have to replace the alternate account numbers to the correct values for the diocesan financial reports.

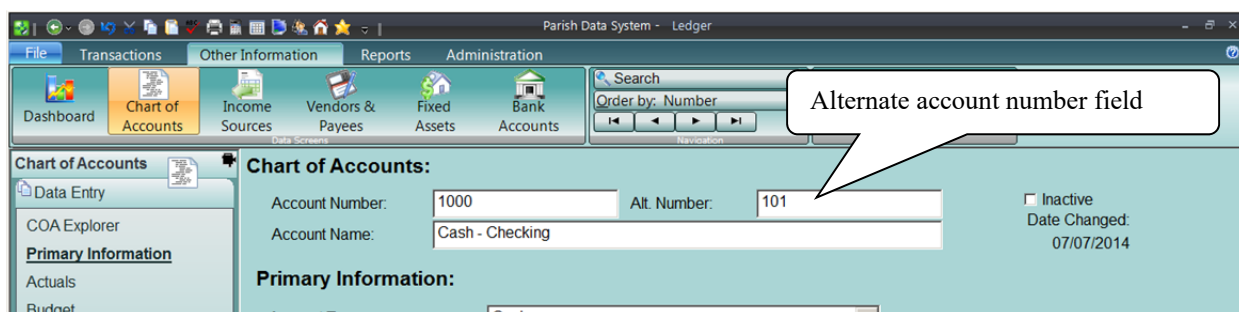
Proceed to Section 3 - Working with the Chart of Accounts and the Alternate Account Number.

Section 3 – Working with the Chart of Accounts and the Alternate Account Number

Before you can use the Worksheet you must prepare the PDS Ledger Chart of Accounts.

The Alternate Account Number field is found next to the Account Number field on the Chart of Accounts Screen. The Worksheet accumulates and prints account balances based on alternate account numbers. Therefore, every “detail” account within Ledger must be assigned a valid alternate account number. Detail accounts are those for which transactions can be posted.

If the Alternate Account Number field is not displayed, return to Section 2.e for instructions on how to turn this feature on.



The alternate number must correspond to one of the diocesan numbers listed on the parish, school, or cemetery sections of the Diocese of Buffalo, Financial Reports. You can (and most likely will) assign a alternate number to multiple PDS Ledger detail accounts.

Do not assign alternate numbers to headings, totals, or master accounts as the Worksheet will ignore these account types.

Church of

		RECEIPTS	
		ACTUAL CURRENT YEAR	
REGULAR	N I.		
201	Sunday and Holyday Collections	\$	
206.2	Other		
Total Regular Receipts			

Diocesan assistance is available if you have any questions regarding the assignment of alternate account numbers. Contact information can be found in Section 1 – Introduction.

As you work through the Ledger Chart of Accounts, for each account determine where on the Diocese of Buffalo, Financial Reports the account would correspond. For example, Ledger Account 3000.10 Sunday and Holyday Collections would correspond to the Parish Financial Report, account 201 Sunday and Holyday Collections, found on the Receipts page, under the category Regular. Therefore, assign account 201 to the Ledger account 3000.10 alternate account number field.

Other Ledger accounts that are considered “Regular Receipts” should be assigned alternate account number 206.2 “Other” as indicated on the Parish Financial Report. In this way you will have some alternate account numbers that will have a one-for-one correspondence to a Ledger detail account; while, in others you will assign one particular alternate account number to multiple Ledger account numbers.

Section 3 – Working with the Chart of Accounts and the Alternate Account Number

Continued...

Do not create new Ledger accounts for alternate account numbers indicated on the Diocese of Buffalo, Financial Report if you have no need for them.

You may have a small subset of detail accounts that do not have a diocesan equivalent. For example, Ledger detail account 3740.10 – Withdrawal from Savings does not have a diocesan alternate account number equivalent. In these cases, leave the alternate account number blank. Accounts such as these will be printed on the Worksheet Report, Part 1 – Errors and Exceptions.

If you should add accounts to the Chart during the fiscal year, assign an appropriate alternate account number.

After you have assigned an alternate account number to each detail account you are ready to run the Worksheet Report.

Section 4 – How to print the Worksheet

The printed Worksheet consists of the following parts:

- I. Errors and Exceptions
- II.1. School Financial Report
- II.2. Parish Financial Report
- II.3. Cemetery Financial Report
- III. Recap

Part I – *Errors and Exceptions* will test the Chart of Accounts to ensure that all the detail accounts have been assigned a valid alternate account number. Once you are satisfied with the results you may print the other parts of the report. You may have a small subset of detail accounts that do not have a diocesan equivalent. For example, Ledger detail account 3740.10 – Withdrawal from Savings does not have a diocesan alternate account number equivalent. In these cases, leave the alternate account number blank. Accounts such as these will be printed on the Worksheet Report, Part 1 – Errors and Exceptions.

Parts II.1 through II.3 correspond to each section of the Diocese of Buffalo, Financial Reports: Elementary School, Parish, and Cemetery. It prints totals by category and includes the detail accounts that support a category. In this way you can see which accounts make up a category total. Therefore, if necessary, you can change the alternate account number assigned to a particular account to effectively “move” an account total from one category to another.

Part III – *Recap* prints a two page summary. It will list Balance Sheet and Income Statement totals by department: Parish, School, and Cemetery. Use this section to test against the actual Ledger Balance Sheet Report and Income Statement Reports (ALL group).

How you specify the parts of the report to print is explained on the next page.

Check for Errors and Test Totals

The first time you run the report you may wish to print only Part I – Errors and Exceptions and Part III – Recap. If total amounts are in unexpected areas or the amounts do not agree with the Balance Sheet and Income Statements reports, then you will need to do further research and corrections. For example, if you do not have a cemetery, but cemetery totals are printed then it would indicate that a cemetery diocesan number was assigned to one or more Ledger accounts as the alternate account number.

To further your research, print that portion of the report indicative of your parish organization. For example, Part II.1 for School, Part II.2 for Parish, or Part II.3 for Cemetery. Each will print a detailed report indicating which alternate numbers are assigned to the Ledger Chart of Accounts. Use this to test category totals against the Balance Sheet and Income Statement Reports.

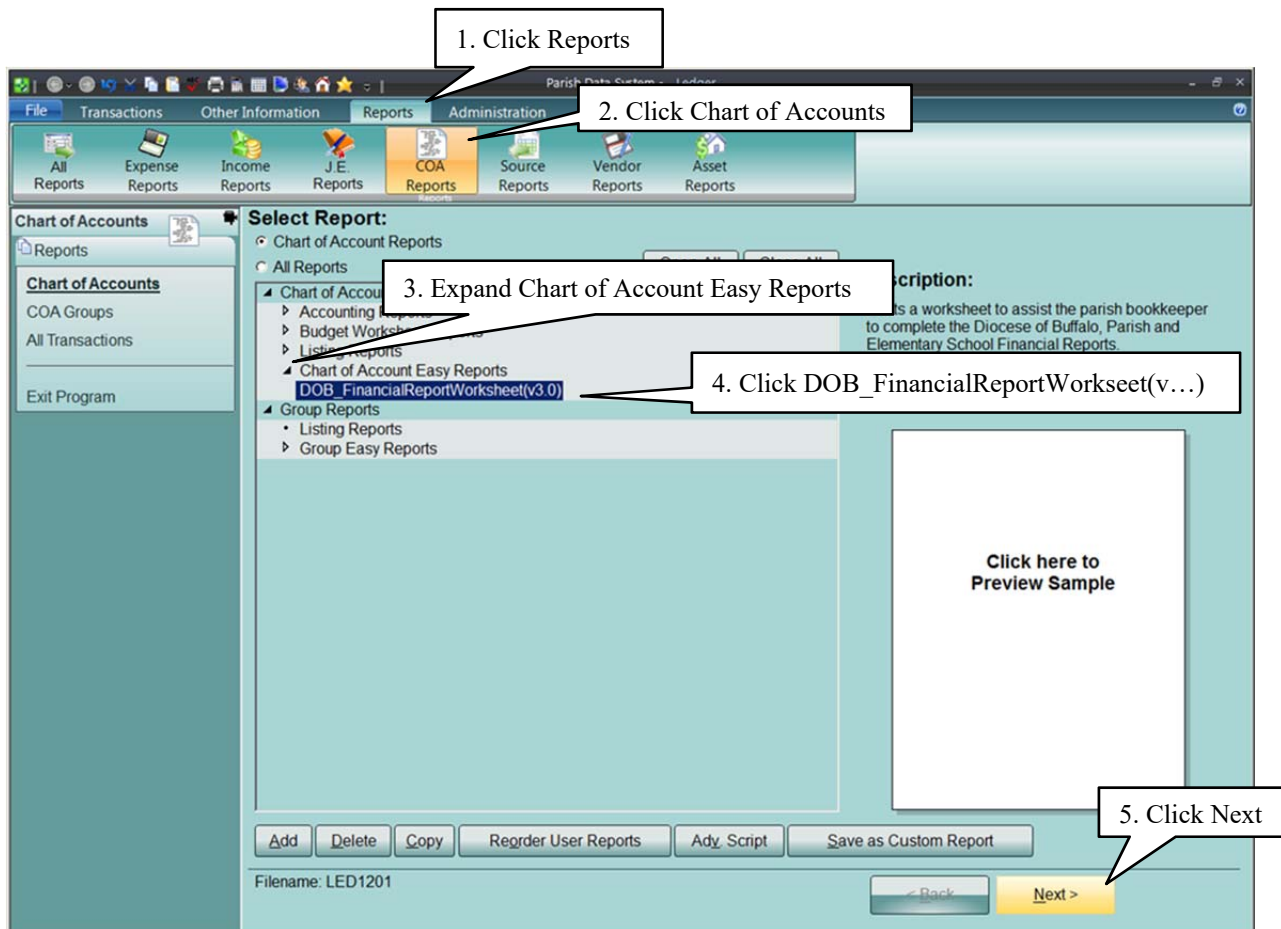
Please keep in mind that as the Chart of Accounts is altered you should re-check for errors and test totals to ensure your financial report figures are in good order.

Section 4 – How to print the Worksheet

Continued...

Printing the PDS Ledger - Financial Report Worksheet

- 1) Select Reports
- 2) Select COA Reports on the secondary tool bar at the top of the screen
- 3) Expand the Chart of Accounts Easy Reports
- 4) Select the report named: DOB_FinancialReportWorksheet(v..)
- 5) Click Next in the lower-right corner of the screen

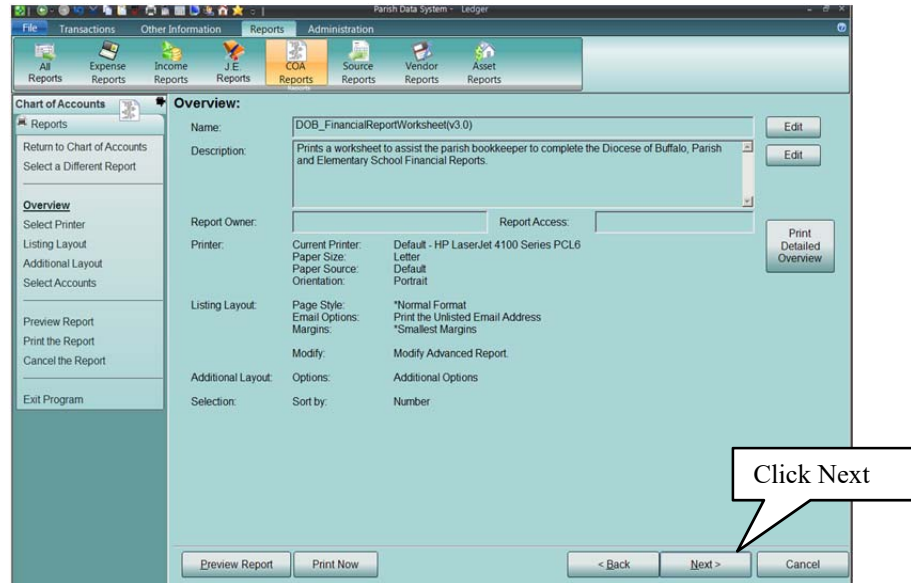


Section 4 – How to print the Worksheet

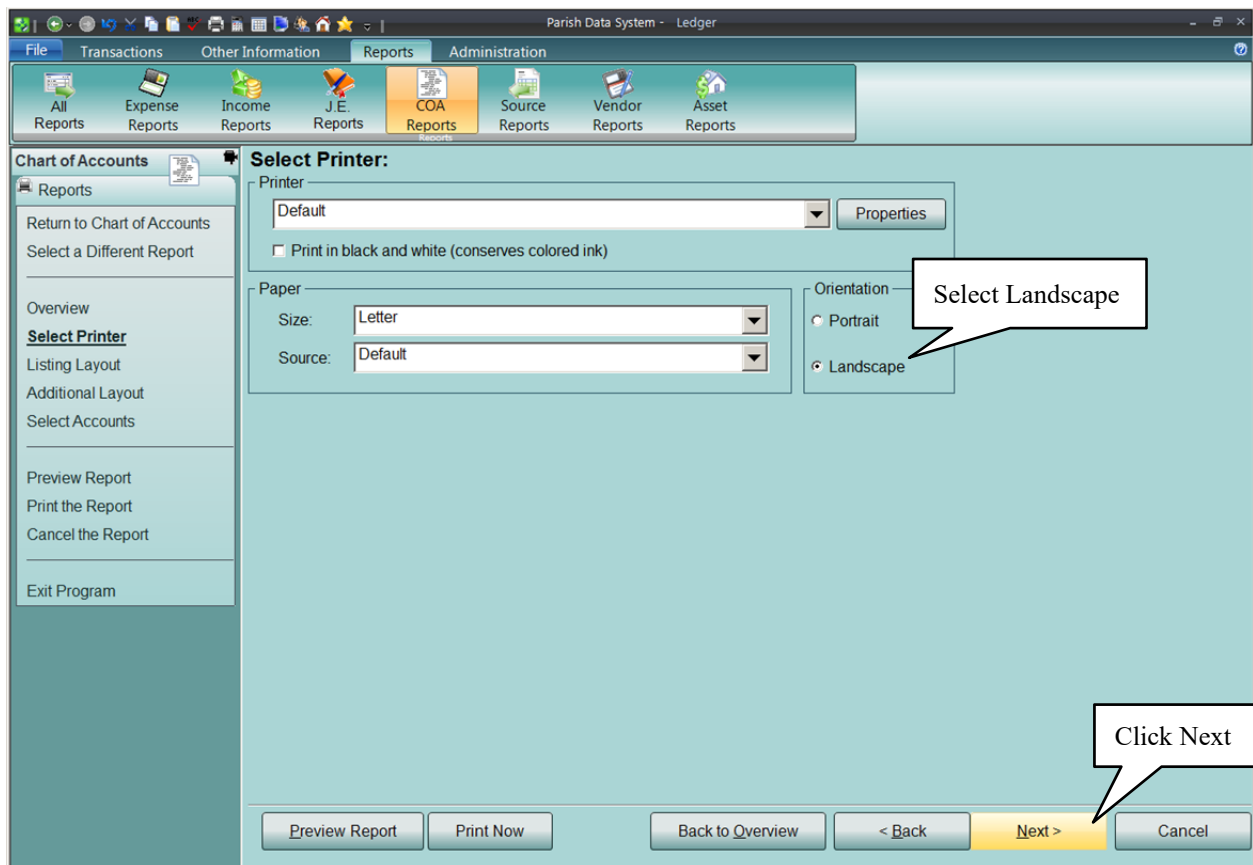
Continued...

As with all PDS Ledger Reports, a series of screens are displayed for which various print options can be specified.

6) The first screen is called the “Overview”; there is nothing to change on this screen, click Next.



7) The next screen is the “Select Printer”. It is recommended you specify Landscape orientation. Portrait orientation will result in fewer pages, but it may result in truncated text or dollar amounts. Click Next.



Section 4 – How to print the Worksheet

Continued...

- 8) The next screen is the "Listing Layout". It is recommended the Page Style be set to "Normal Format" and the "Margin Style" be set to "Smallest Margins". Also, do NOT modify the report as this will damage the report layout and result in incorrect figures or report failure. Click Next.

The screenshot displays the 'Listing Layout' configuration window. The interface includes a top menu bar with 'File', 'Transactions', 'Other Information', 'Reports', and 'Administration'. Below this is a toolbar with icons for 'All Reports', 'Expense Reports', 'Income Reports', 'J.E. Reports', 'COA Reports', 'Source Reports', 'Vendor Reports', and 'Asset Reports'. A left sidebar contains a 'Chart of Accounts' section with options like 'Return to Chart of Accounts', 'Select a Different Report', 'Overview', 'Select Printer', 'Listing Layout' (highlighted), 'Additional Layout', 'Select Accounts', 'Preview Report', 'Print the Report', 'Cancel the Report', and 'Exit Program'. The main area is titled 'Listing Layout:' and contains several sections: 'Base Font' with a 'Set Base Font' button; 'Page Style' with a dropdown set to 'Normal Format' (callout: 'Use Normal Format'), an 'Edit Style' button, and a 'Notes' field; 'Report Layout to Print' with an unchecked 'Include Transaction Fields' checkbox, a 'Modify the Report' button (callout: 'Do NOT Modify the Report'), and a dropdown for 'How Unlisted Email Addresses Should be Handled' set to 'Print the Unlisted Email Address'; and 'Margin Style' with a dropdown set to 'Smallest Margins' (callout: 'Use Smallest Margins'), an 'Edit Style' button, and margin dimensions (Top: 0.237", Left: 0.167", Bottom: 0.237", Right: 0.167"). At the bottom, there are buttons for 'Preview Report', 'Print Now', 'Back to Overview', '< Back', 'Next >' (callout: 'Click Next'), and 'Cancel'.

Section 4 – How to print the Worksheet

Continued...

The next screen is specific to the PDS Ledger - Financial Report Worksheet. Complete the following information:

- 9) Parish Number, Name, City, Your Name: Please complete the four fields. However, if you are not submitting the report to the Diocese at this time you may skip them.
- 10) As of Date (Fiscal Year End): The field will default to the current account period. Change the value to the month and year for the fiscal year end, for example, 08/2012.
- 11) Do Not Print Subtotals: this field must only be selected (checked) when you are absolutely certain that there are no errors and all Chart of Accounts have been assigned the correct alternate account number. When this field is checked, individual Chart of Accounts will not print, only category totals that correspond to the Diocese of Buffalo, financial reports and will reduce the total number of pages of the report. However, you must submit a fully, detailed Worksheet to the Diocese, thus this field should not be checked for the final report.
- 12) Select the parts of the report you wish to print. You may uncheck those departments that are not germane to your parish. For example, if you do not have a cemetery, then uncheck the Cemetery Report. If this is the first time you are printing the report it is strongly recommended to print Part I – Errors and Exceptions and Part III – Recap. Also, you should always print Part III – Recap as this will also help to identify incorrectly assigned alternate account numbers.
- 13) Leave the field "COA Group" at its default value of "DOB_FinancialReportWorksheet(v...)".
- 14) Click Next

Complete the Parish number, name, city, and your name fields.

Set the As of Date to the end of the fiscal year

See note, item 11 above

Select the parts of the report you wish to print

Leave this field at its default value

Click Next

Section 4 – How to print the Worksheet

Continued...

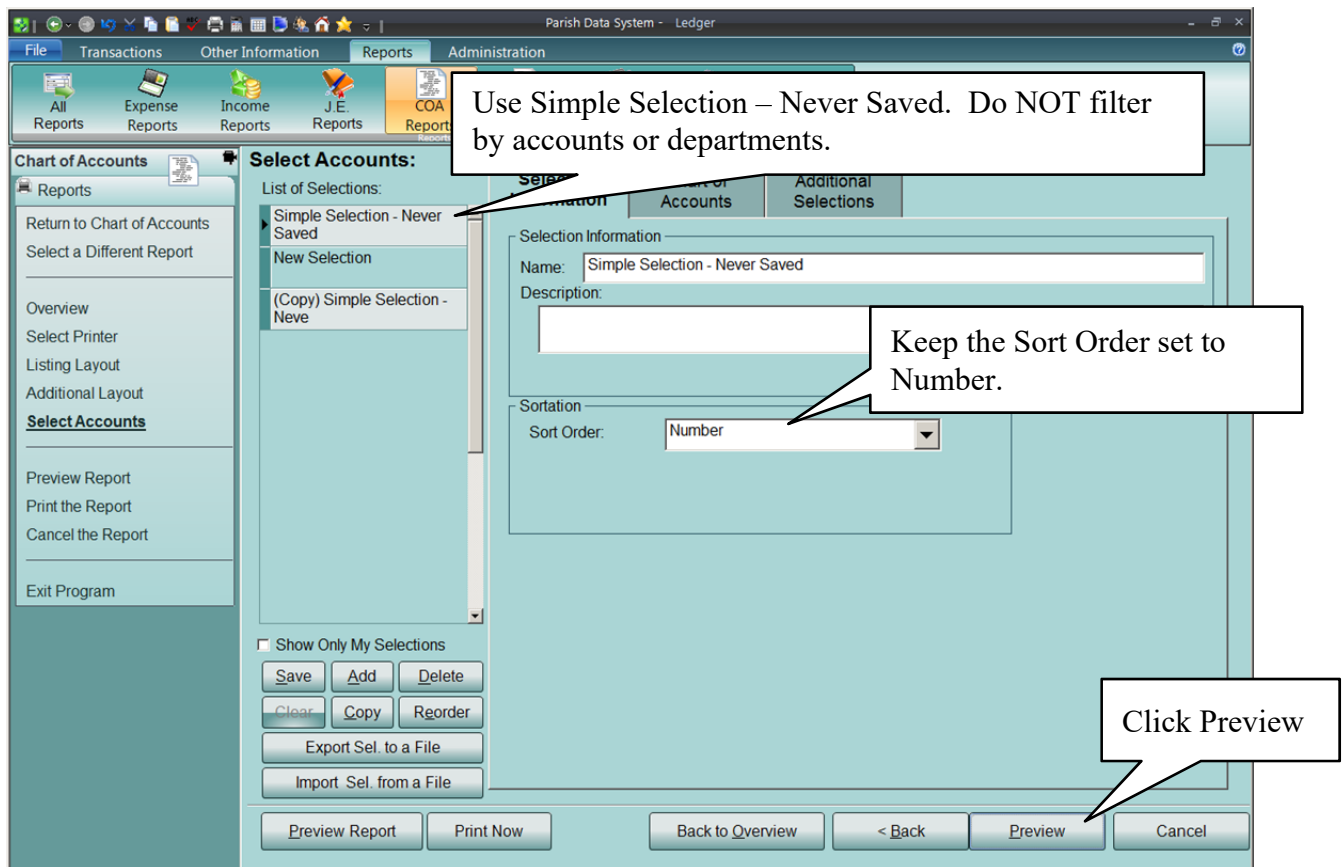
15) The "Select the Accounts" screen is displayed. DO NOT CHANGE any of the options available on this screen. Use Simple Selection – Never Saved and keep the Sort Order set to Number. The Worksheet does NOT support the use of account selections or department filters. Doing so will result in incomplete and inaccurate account balances.

16) Click Preview. The PDS Ledger - Financial Report Worksheet is displayed. Click Print to print the report.

Note: as with all PDS reports, this report can be exported to Excel, Adobe, or many other formats. However, the Diocese does not support this feature. As an alternative, you may wish to download the Excel version of the parish and elementary school financial reports from the diocesan website, Internal Audit Department webpage:

<http://www.buffalodiocese.org/AbouttheDiocese/DiocesanOffices/InternalAudit.aspx>

Use these reports as an alternative to the paper reports. However, you still must key the figures from the Worksheet into the Excel versions; the figures will not automatically transfer.



Section 5 - How to use the Worksheet to complete the Diocese of Buffalo, Financial Reports

The PDS Ledger - Financial Report Worksheet is maintained by the Diocesan Computer Services Department in conjunction with the Finance and Internal Audit Departments. The most recent version of the Worksheet can be found on the Diocese of Buffalo website, within the Computer Services Department web page.

The PDS Ledger - Financial Report Worksheet's main purpose is to provide the PDS Ledger bookkeeper with information to complete the Diocese of Buffalo Parish and Elementary School Financial Reports. The Worksheet does not replace the Diocese of Buffalo, Financial Reports. **Please include the printed copy of the Worksheet when you submit your Diocese of Buffalo, Financial Reports to the Diocese. Be certain to send the last, best copy of the Worksheet (note: "do not print subtotals" option must be un-checked) for which the Financial Reports are based.**

Once the worksheet has been printed and verified as correct, you use the figures to complete the Diocese of Buffalo, Financial Reports. In most cases there is a one-to-one correspondence between a category on the Diocese of Buffalo, Financial Report and a category total on the Worksheet. Transfer the amounts from the Worksheet to the Diocese of Buffalo, Financial Report. As an alternative, you may wish to download the Excel version of the parish and elementary school financial reports from the diocesan website, Internal Audit Department webpage:

<http://www.buffalodiocese.org/AbouttheDiocese/DiocesanOffices/InternalAudit.aspx>

Use these reports as an alternative to the paper reports. However, you still must key the figures from the Worksheet into the Excel versions; the figures will not automatically transfer.

In some cases you must provide more detailed information on the Diocese of Buffalo, Financial Report which the Worksheet cannot provide. This is especially true for the Statement of Financial Condition (page 1 of the financial reports). For Example, on the front page of the Parish Financial Report, the Diocese requires a list of all bank cash accounts, wherein the Worksheet only reports totals for Total Checking Accounts, Total Savings Accounts, and Total St. Joseph Investment Fund. In other cases, the bookkeeper must manually calculate totals because the Worksheet does not have the necessary information; the Reconciliation section of the Parish Financial Report is a good example of this.

The Worksheet will print various "Notes" for areas it cannot provide information. The "Notes" are discussed in more detail in the following section of this document.

Section 6 –Financial Report Worksheet Notes

The purpose of this section is to discuss those portions of the PDS Ledger – Financial Report Worksheet that cannot be implemented in PDS Ledger/Payables in lieu of current diocesan policy.

Primarily, there are two accounting methods: cash basis and accrual basis. In simplest terms, with cash basis, income is recognized when the physical cash is received and expenses are recognized when a check is cut. With accrual basis, income is recognized at the time it is earned or due (for example, rent is recognized on the day it is due, even though the actual cash receipt may not occur for some time) and expenses are recognized at the time an invoice is received (yet, it may be paid many days, weeks, or months later).

The Diocese of Buffalo official policy is for parishes to use the cash basis of accounting. The installation of PDS Ledger at your parish is set up to use cash basis. Yet, the Diocese of Buffalo Financial Reports are a mix of cash and accrual basis of accounting and requests information that, historically, the Diocese has not required parishes to implement in a computerized accounting system. Many parishes have on their financial committees, professional accountants and business men and women who are requesting a more complete picture of parish finances. More recently, the Diocese has moved to a “full disclosure” policy. Thus, this has created some situations where a parish may have accounts that are accrual in nature. Indeed, it would be more correct to state that some parishes are using the modified-cash basis of accounting to satisfy their respective financial committees’ members and diocesan requirements.

A good example of modified-cash basis is prepaid tuition; wherein, tuition is collected in the current fiscal year for a future school year. Others areas can be considered strictly accrual basis, such as Unpaid Parish Liabilities (diocesan assessment and vendor bills); which would require a change in diocesan policy and implementation of accrual basis in PDS Ledger.

Please note, there are portions of the Diocese of Buffalo, Financial Report that do not have a PDS Ledger equivalent. The Worksheet Report cannot provide this information and the bookkeeper must obtain the information from other sources. To address these areas of concern, throughout the Worksheet Report are sequentially numbered “Notes” that explain the situation and, where possible, offer alternatives.

Notes:

1a. School Balance Sheet

This note is associated with the Elementary School Financial Report and only pertains to Parish Elementary Schools.

Effective 8/31/2016, the Statement of Financial Condition (Balance Sheet) for a parish school has been consolidated with the parish report. Please enter assets and liabilities of the parish school (if applicable) on page 1 of the Diocese of Buffalo Parish Financial Report in the appropriate asset sections and Other Liabilities – Parish School section.

1b. School Liabilities

This note is associated with the Elementary School Financial Report and only pertains to Regional Elementary Schools.

Information for this section must be obtained from other sources because many of the items are accrual in nature, and therefore, not implemented in PDS Ledger/Payables based on current diocesan policy; e.g., unpaid vendor bills.

A school may have some items defined on the Chart of Accounts that are collected in advance for the next fiscal year, such as Payroll Taxes Withheld (and other employee payroll withholdings) and Tuitions and Fees. If desired, the bookkeeper may code associated accounts with alternate account number 185. The accounts will be listed in Part 1 – Errors and Exceptions.

Section 6 –Financial Report Worksheet Notes

Continued...

2. School Reconciliation

This note is associated with the Elementary School Financial Report and only pertains to Regional Elementary Schools.

The Worksheet Report cannot perform the necessary calculations for this section because it lacks critical information. The bookkeeper must manually complete this section.

3. School Organizations

This note is associated with the Elementary School Financial Report

Information for this section must be obtained from other sources.

4. Parish Liabilities

This note is associated with the Parish Financial Report.

Effective 8/31/2016, the Statement of Financial Condition (Balance Sheet) for a parish school has been consolidated with the parish report. Therefore, liabilities of the parish school have been moved to this section.

Effective 9/01/2016 liability accounts for special collections must be created in PDS Ledger and assigned alternate account #180 - Unremitted Special Collections.

The remaining information for this section must be obtained from other sources because many of the items are accrual in nature, and therefore, not implemented in PDS Ledger/Payables, based on current diocese policy; for example unpaid vendor bills and unpaid assessments, alternate account numbers 175 and 177 respectively.

A parish may have some items defined on the Chart of Accounts, such as Payroll Taxes Withheld (and other employee payroll withholdings). If desired, the bookkeeper may code associated accounts with alternate account number 177. The accounts will be listed in Part 1 – Errors and Exceptions.

5. Increase in Debt

This note is associated with the Parish Financial Report, Section VI – Increase in Debt.

Information for this section must be obtained from other sources.

6. Total Cash Receipts

This note is associated with the Parish Financial Report.

The Worksheet Report cannot perform the necessary calculations for this section because it lacks critical information from the previous section VI – Increase in Debt. The bookkeeper must manually complete this section.

7. Reconciliation

This note is associated with the Parish Financial Report.

The Worksheet Report cannot perform the necessary calculations for this section because it lacks critical information. The bookkeeper must manually complete this section.

Section 6 –Financial Report Worksheet Notes

Continued...

8. Reduction in Debt

This note is associated with the Parish Financial Report, Section XV– Reduction in Debt.

Information for this section must be obtained from other sources.

9. Total Cash Expenditures

This note is associated with the Parish Financial Report.

The Worksheet Report cannot perform the necessary calculations for this section because it lacks critical information from the previous Section XV– Reduction in Debt or Increase in Investments. The bookkeeper must manually complete this section.

10. Perm. Maint. Fund Activity

This note is associated with the Cemetery Financial Report, Permanent Maintenance Fund Activity.

Information for this section must be obtained from other sources.

The Worksheet Report cannot perform the necessary calculations for this section because it lacks critical information.

11. Parish Organizations

This note is associated with the Parish Financial Report, but it is found following the Cemetery Account information.

Information for this section must be obtained from other sources.

12. Mass Fund

This note is associated with the Parish Financial Report, but it is found following the Cemetery Account information.

Information for this section must be obtained from other sources.