

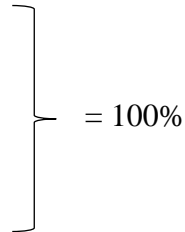
Vendor Expense Allocation:

Each Family will determine the percentage of expense allocation(s). This can be shared equally among the parishes or a different percentage for each parish within the Family can be assigned.

The “Hub” Parish is the parish paying the vendor directly and invoicing/back-billing the other parishes in the Family for their agreed upon share of the expense(s).

For our example:

- The Family of Parishes is made up of six parishes: Parish A, Parish B, Parish C, Parish D, Parish E and Parish F.
- The “Hub” Parish is Parish C.
- Parishes A, B, D, E and F will pay Parish C.
- Parish A: 15%
- Parish B: 20%
- Parish C: 40% (Hub)
- Parish D: 5%
- Parish E: 10%
- Parish F: 10%

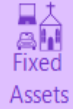


The “Hub” Parish paying the expense(s) will create a separate Shared Services account in PDS Ledger for each of the Parishes in the Family.

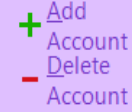
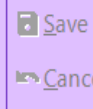
The DOB Standard Chart of Accounts has been updated to include the Shared Services Accounts in the range of #1210- #1219:

In our example, an account is needed for Parishes A, B, D, E and F.

- Account Type: Other Assets.
- Account Name: Shared Services - “Parish Name”.
- The Comments Section should include the percentage due from the Parish. Additional information should be added or updated as needed.



Search  
Order by: Number



- COA Explorer
- Primary Information**
- Actuals
- Budget
- Comparatives
- Graph Trends
- Transaction History
- Automatic Distribution
- Check Numbers
- Group Details
- Group Listing Screen
- Verify COA
- Bank Reconciliation
- COA Listing Screen
- Reports
- Exit Program

**Chart of Accounts:**

Date Changed: 06/27/2022

Account Number:  Alt. Number:   
 Account Name:   Inactive

**Primary Information:**

Account Type:  ...  
 Account Description: Category: Asset  
 Report Type: Balance Sheet  
 Normal Balance: Debit  
 Total Into Account: 1999 Total Assets

Total Level:     
 Balance Sheet Column:     
 Blank Lines After:    New Page After:   
 Beginning Balance:

Comments:

The following expenses for Electric, Cable, and Rectory Table were paid by the “Hub” Parish C. When entering the invoices, the portion Parish C is responsible for is distributed directly to the expense account (4000s) (i.e. Electric) and the remaining invoice balance is divided up, using the agreed upon %s and distributed to each of the Shared Services Asset accounts.

Parish C will cut the check and pay the vendor for each expense. Through the check process in PDS Ledger when paying bills the cash account selected is credited. The expense account and asset accounts selected are debited. In the paid invoices below a balance is created for each Shared Services – Parish account that is due from that Parish.

It is important to provide a detailed description in each line of the distribution. By properly detailing the expense description, the Shared Services asset general ledger can be utilized as the detailed invoice to the parishes within the Family. Additionally this description will be used by Parishes A, B, D, E and F to accurately distribute the expense(s) in their PDS Ledger system when reimbursing “Hub” Parish C for these expenses.

As the invoices are paid by the “Hub” Parish, copies should be made of the complete vendor invoice or statement. A working file should be established for each parish within the Family. The copies should be immediately distributed to the appropriate parish file. This process should be completed as the invoices are paid, building the supporting documentation “as you go”. Completing this process in this manner enables the “Hub” parish to file the paid invoice in their files, and not having to handle the invoices a second time.

Parish Data System - Ledger

File Transactions Other Information Reports Administration

Accounting Overview Income Expenses Journal Entries Import End of Period

Search Order by: Check Save Add Cancel Void / Delete

**Paid Invoices:** Date Changed: 06/28/2022

Check Number: 3

Check Date: 05/10/2022

Payee/Vendor: National Grid (Abbr. )

Memo: April 2022 Electric Bill for Rectory

Check Amount: \$200.00

Invoices:

Invoice Date	Invoice Number	Invoice Amount
04/22/2022	99999	\$200.00

Batch Number: 16  
Cash Account: 1000.10  
Bank Statement: Not Reconciled

Load Invoice  
Add Documents

**Distribution:**

Account	Account Name	Amount	Description
4320.10	Electric	\$80.00	40% Electric 4/2022 for Rectory
1215.10	Shared Services - Parish F	\$20.00	10% Electric 4/2022 - Rectory
1214.10	Shared Services - Parish E	\$20.00	10% Electric 4/2022 - Rectory
1213.10	Shared Services - Parish D	\$10.00	5% Electric 4/2022 - Rectory
1211.10	Shared Services - Parish B	\$40.00	20% Electric 4/2022 - Rectory
1210.10	Shared Services - Parish A	\$30.00	15% Electric 4/2022 - Rectory

Amount Remaining: \$0.00

Parish Data System - Ledger

File Transactions Other Information Reports Administration

Accounting Overview Income Expenses Journal Entries Import End of Period

Search Order by: Check Save Add Cancel Void / Delete

**Paid Invoices:** Date Changed: 07/06/2022

Check Number: 4

Check Date: 05/20/2022

Payee/Vendor: Time Warner Cable (Abbr. )

Memo: April 2022 - Cable Bill for Rectory

Check Amount: \$80.00

Invoices:

Invoice Date	Invoice Number	Invoice Amount
04/29/2022		\$80.00

Batch Number: 46  
Cash Account: 1000.10  
Bank Statement: Not Reconciled

Load Invoice  
Add Documents

**Distribution:**

Account	Account Name	Amount	Description
4350.10	Cable	\$32.00	40% Cable 4/2022 - Rectory
1210.10	Shared Services - Parish A	\$12.00	15% Cable 4/2022 - Rectory
1211.10	Shared Services - Parish B	\$16.00	20% Cable 4/2022 - Rectory
1213.10	Shared Services - Parish D	\$4.00	5% Cable 4/2022 - Rectory
1214.10	Shared Services - Parish E	\$8.00	10% Cable 4/2022 - Rectory
1215.10	Shared Services - Parish F	\$8.00	10% Cable 4/2022 - Rectory

Amount Remaining: \$0.00

Parish Data System - Ledger

File Transactions Other Information Reports Administration

Accounting Overview Income Expenses Journal Entries Import End of Period

Search Order by: Check Save Add Cancel Void / Delete

**Paid Invoices:** Date Changed: 06/28/2022

Check Number: 5

Check Date: 05/27/2022

Payee/Vendor: JJ Doors & Windows LLC. (Abbr. )

Memo: Rectory Window Frame Repair

Check Amount: \$175.00

Batch Number: 19

Cash Account: 1000.10

Bank Statement: Not Reconciled

Invoice Date	Invoice Number	Invoice Amount
05/20/2022	041569	\$175.00

Load Invoice Add Documents

**Distribution:**

Account	Account Name	Amount	Description
4432.10	Maintenance & Repairs	\$70.00	40% - Window Repair - Rectory
1210.10	Shared Services - Parish A	\$26.25	15% - Window Repair - Rectory
1211.10	Shared Services - Parish B	\$35.00	20% - Window Repair - Rectory
1213.10	Shared Services - Parish D	\$8.75	5% - Window Repair - Rectory
1214.10	Shared Services - Parish E	\$17.50	10% - Window Repair - Rectory
1215.10	Shared Services - Parish F	\$17.50	10% - Window Repair - Rectory

Amount Remaining: \$0.00

Parish Data System - Ledger

File Transactions Other Information Reports Administration

Accounting Overview Income Expenses Journal Entries Import End of Period

Search Order by: Check Save Add Cancel Void / Delete

**Paid Invoices:** Date Changed: 06/28/2022

Check Number: 6

Check Date: 05/31/2022

Payee/Vendor: Wegmans (Abbr. )

Memo: 5/2022 Groceries - Rectory Table

Check Amount: \$100.00

Batch Number: 23

Cash Account: 1000.10

Bank Statement: Not Reconciled

Invoice Date	Invoice Number	Invoice Amount
05/01/2022		\$100.00

Load Invoice Add Documents

**Distribution:**

Account	Account Name	Amount	Description
4100.10	Rectory Table	\$40.00	40% - 5/1 Groceries - Rectory Table
1210.10	Shared Services - Parish A	\$15.00	15% - 5/1 Groceries - Rectory Table
1211.10	Shared Services - Parish B	\$20.00	20% - 5/1 Groceries - Rectory Table
1213.10	Shared Services - Parish D	\$5.00	5% - 5/1 Groceries - Rectory Table
1214.10	Shared Services - Parish E	\$10.00	10% - 5/1 Groceries - Rectory Table
1215.10	Shared Services - Parish F	\$10.00	10% - 5/1 Groceries - Rectory Table

Amount Remaining: \$0.00

During the first week following the month end (first week of June for the May 1st-31<sup>st</sup> time period) the “Hub” Parish, (Parish C) will generate a General Ledger Report for each Shared Services Asset account (one for each Parish within the Family).

With detailed descriptions entered to each transaction the General Ledger Report will itemize all Family shared services paid during the month.

The General Ledger report and copies of each applicable invoice (previously copied and filed) should be sent to each Parish.

For Example, the General Ledger report for #1211.10 Shared Services – Parish B is included on Page 7. After all the example invoices were paid, Parish B owes “Hub” Parish C \$111.00. The General Ledger Report with a copy of the Electric bill, Cable bill, Repair bill and grocery bill should be sent/given to Parish B.

If there are amounts due from previous months, the General Ledger Report should be run to include the full balance due (outstanding from previous month(s) to end of the current month) and this should be sent to the Parish.

After all the May Shared bills were paid, the balances Due from Parishes A, B, D, E and F are:

Parish A: \$83.25

Parish B: \$111.00

Parish D: \$27.75

Parish E: \$55.50

Parish F: \$55.50

Each month, each Parish will pay their individual invoice from the “Hub” Parish.

- When entering the invoice in PDS Ledger, the Payee/Vendor would be the “Hub” Parish, Parish C.
- The distribution should be recorded to the proper expense accounts (4000 accounts) as per the descriptions in the “invoice” (General Ledger detail).
- For our example, Parish B would distribute the amounts to #4320.10 Electric, #4350.10 Cable, and #4100.10 Rectory Table.

Below is an example of Parish B paying Parish C for their portion of the May 2022 vendor expenses:

**Paid Invoices:** Date Changed: 06/28/2022

Check Number: 8

Check Date: 06/10/2022

Payee/Vendor: Parish C (Abbr: )

Memo: Shared Services - May 2022

Check Amount: \$76.00

Batch Number: 27

Cash Account: 1000.10

Bank Statement: Not Reconciled

Invoice Date	Invoice Number	Invoice Amount
06/03/2022		\$76.00

Buttons: Load Invoice, Add Documents

**Distribution:**

Account	Account Name	Amount	Description
4320.10	Electric	\$40.00	20% Electric 4/2022 - Rectory
4350.10	Cable	\$16.00	20% Cable 4/2022 - Rectory
4100.10	Rectory Table	\$20.00	20% 5/1 Groceries - Rectory Table

Amount Remaining: \$0.00

When Parish C receives payment from Parish B, it will process this deposit in PDS Ledger as a cash receipt.

When entering the cash receipt the distribution account should be the 1211.10 Shared Services – Parish B (Asset account).

Through this cash receipt process, the transaction is debiting the cash account and crediting the shared services account, thus increasing the cash balance and reducing the balance due from Parish B.

Parish Data System - Ledger

File **Transactions** Other Information Reports Administration

Accounting Overview Income Expenses Journal Entries Import End of Period

Search Order by: Reference Save Cancel Add Batch Void / Delete

**Cash Receipts:**

Reference: 28-1 Date: 06/10/2022 Source: Parish B (One-time source) Amount: \$111.00 Memo: Shared Services May 2022

Date Changed: 06/28/2022 Add Documents

Batch Number: 28 Cash Account: 1000.10 Bank Statement: Not Reconciled

**Distribution:**

Account	Account Name	Amount	Description
▶ 1211.10	Shared Services - Parish B	\$111.00	20% Shared Services May 2022

Amount Remaining: \$0.00



Payroll Expense Allocation:

First, let's review the standard payroll Adjusting Journal Entry (not as a Paid invoice, Not as a disbursement):

- The payroll is deducted from the cash account in two withdrawals from the bank account, these each should be listed separately in the AJE.
- There are **NO** payroll tax withholding accounts utilized (federal, state, EE SS or Medicare).
- Payroll is recorded at Gross.
- Liability accounts are only used for Employee withholdings for their EE share of benefits (i.e. 403b, Health Insurance, Dental, etc.)

Parish Data System - Ledger

File Transactions Other Information Reports Administration

Accounting Overview Income Expenses Journal Entries Import End of Period

Search Order by: Reference Save Add JE Void / Delete Cancel

**Adjusting Journal Entries:** Date Changed: 06/29/2022

Reference: 32 Add Documents

Date: 05/19/2022 Batch Number: 32

Memo: Payroll Entry for P/e 5/14/2022 P/d 5/19 Bank Statement: Not Reconciled

**Distribution:**

Account	Account Name	Debit	Credit	Date	Description
4050.10	Salaries - Regular Help	\$1,582.08	\$0.00	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022
4030.40	Salaries - Faith Formation	\$870.00	\$0.00	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022
4052.10	Salaries - Operation & Maint	\$509.12	\$0.00	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022
4000.10	Salaries - Regular Clergy	\$1,191.70	\$0.00	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022
4002.10	Ministry Allowance	\$937.50	\$0.00	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022
4060.10	Social Security - Employer Share	\$183.59	\$0.00	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022
4061.10	Medicare - Employer Share	\$42.94	\$0.00	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022
2032	403 (b) - Employee Withholding	\$0.00	\$198.94	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022
1000.10	Operating Account	\$0.00	\$1,138.31	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022
1000.10	Operating Account	\$0.00	\$3,979.68	05/19/2022	Payroll for P/E 5/14/2022, P/D 5/19/2022

Total Debits: \$5,316.93 Total Credits: \$5,316.93

For the Payroll “Hub” Parish (processing payroll through the Catholic Payroll Service or DOB Payroll), Shared employees will be moved into separate Shared Services departments for each department as needed. For example: moved from Regular Help into Shared Services Regular Help).

The Payroll “Hub” Parish register will include both unique employees (employees only working at Parish A) and Shared Family employees.

We have two examples to demonstrate how the allocation of payroll will be completed.

- Small parish with only one employee in each department, and departments established as a Shared Services Department.
- Large parish with multiple employees in each department and additional Shared Services departments.

### Small Parish Payroll:

See Payroll Register and Statistical Summary Appendix A

For this example:

- The Payroll “Hub” Parish is A
- The departments are:
  - Shared Services – Regular Clergy
  - Shared Services – Regular Help Business Administration
  - Shared Services – Faith Formation
  - Regular Help
- The Payroll expenses for all shared positions will be evenly divided among all Parishes in the Family:

Parish A: 16.67% (Hub)	}	= 100%
Parish B: 16.67%		
Parish C: 16.67%		
Parish D: 16.67%		
Parish E: 16.67%		
Parish F: 16.67%		

To help with the calculations of the payroll allocation between the parishes, a simple Excel worksheet was created entering the allocation %s, gross wages, ministry allowance and payroll taxes. Please see page 8 of Appendix A.

- For the three Shared Services Departments - the gross wages per the department totals, in the payroll register were divided evenly amongst the 6 parishes.
- Ministry Allowance will also be shared among the Parishes in the Family.
- The Employer taxes for each shared employee will also be allocated. The Social Security and Medicare taxes can be calculated in a number of ways:
  - The Employee payroll taxes for each Shared Services Department are included in the department total. The totals for EE Social Security and Medicare are very close to the ER amount. The difference is a couple of pennies (due to rounding). The EE totals can be used for the Payroll AJE with the rounding difference added in to the ER portion. The total of all the ER taxes can be agreed to the respective ER tax totals on the Statistical Summary.
  - A Payroll Summary report can be requested from your DOB payroll analyst, the ER tax totals for each department on the Summary Report can be used.
  - Manually calculate the ER share of Payroll taxes
  
- Note the unique Employee to Parish A is included in both the gross wage portion and the ER Tax portion of the Excel Allocation worksheet. This will allow the Excel Allocation worksheet to reconcile to the Payroll Statistical Summary and the Payroll Registers.

Using the Excel Allocation worksheet, the payroll AJE is generated:

**Adjusting Journal Entries:**

Reference: 30  
 Date: 05/19/2022  
 Memo: Payroll Entry for w/e 5/14 p/d 5/19

Date Changed: 06/29/2022  
 Batch Number: 30  
 Bank Statement: Not Reconciled

**Distribution:**

Account	Account Name	Debit	Credit	Date	Description
4050.10	Salaries - Regular Help	\$772.80	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
4030.40	Salaries - Faith Formation	\$145.00	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
4000.10	Salaries - Regular Clergy	\$198.62	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
4002.10	Ministry Allowance	\$156.25	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
4060.10	Social Security - Employer Share	\$56.90	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
4061.10	Medicare - Employer Share	\$13.30	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
1211.10	Shared Services - Parish B	\$794.81	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
1212.10	Shared Services - Parish C	\$794.82	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
1213.10	Shared Services - Parish D	\$794.81	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
1214.10	Shared Services - Parish E	\$794.81	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
1215.10	Shared Services - Parish F	\$794.81	\$0.00	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
2032	403 (b) - Employee Withholding	\$0.00	\$198.94	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
1000.10	Operating Account	\$0.00	\$1,138.31	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19
1000.10	Operating Account	\$0.00	\$3,979.68	05/19/2022	16.67% Payroll for w/e 5/14 p/d 5/19

Total Debits: \$5,316.93  
 Total Credits: \$5,316.93

Parish A’s portion of the salaries for the Shared Services – Regular Clergy, Shared Services – Regular Help and Shared Services – Faith Formation will be recorded to the Expense accounts (#4000): Salaries – Regular Help, Salaries – Faith Formation and Salaries – Regular Clergy and Ministry Allowance. Because there is one employee that is not shared, the Regular Help recorded in the payroll entry for this example would be Regular Help \$ 509.12 + Parish A’s portion of Shared Regular Help \$263.68 = \$772.80.

The Parish’s totals per the Allocation worksheet will be utilized to prepare the payroll AJE. The Parish totals (per the worksheet) will be used to record to the Shared Services – Parish “B” thru “F”.

There will be rounding that may cause amounts for gross wages or payroll taxes to be off by a penny or two among the Parish. Be sure to spread any rounding adjustments across the Parishes in the family.

Employee withholdings for benefits are recorded in total to the appropriate liability account in the payroll journal entry. These withholding are still in the payroll “Hub” Parish checking account (to be paid with the Who’s Where invoice). These Employee withholding are reflected in the Employee’s Gross Wage and therefore do not need to be divided among the family of parishes.

When Parish B reimburses Parish A for Shared Payroll expenses, the breakdown in the Payroll Allocation worksheet can be used to determine the amounts recorded to each specific expense account:

Accounting Overview | Income | Expenses | Journal Entries | Import | End of Period | Order by: Check | Cancel | Void / Delete

**Paid Invoices:** Date Changed: 07/07/2022

Check Number: 15  
 Check Date: 06/17/2022  
 Payee/Vendor: Parish A (Abbr. )  
 Memo: Payroll 5/20/2022 - Shared Services  
 Check Amount: \$794.81

Batch Number: 49  
 Cash Account: 1000.10  
 Bank Statement: Not Reconciled

Invoices:

Invoice Date	Invoice Number	Invoice Amount
06/06/2022		\$794.81

Buttons: Load Invoice, Add Documents

**Distribution:**

Account	Account Name	Amount	Description
4000.10	Salaries - Regular Clergy	\$198.62	Payroll P/D 5/20/2022 - Shared Services
4002.10	Ministry Allowance	\$156.25	Payroll P/D 5/20/2022 - Shared Services
4050.10	Salaries - Regular Help	\$263.68	Payroll P/D 5/20/2022 - Shared Services
4030.40	Salaries - Faith Formation	\$145.00	Payroll P/D 5/20/2022 - Shared Services
4060.10	Social Security - Employer Share	\$25.34	Payroll P/D 5/20/2022 - Shared Services
4061.10	Medicare - Employer Share	\$5.92	Payroll P/D 5/20/2022 - Shared Services

When Parish A receives the reimbursement from Parish B, the deposit is recorded using the cash receipt process:

File | Transactions | Other Information | Reports | Administration

Accounting Overview | Income | Expenses | Journal Entries | Import | End of Period | Search | Order by: Reference | Save | Add Batch | Void / Delete | Cancel

**Cash Receipts:** Date Changed: 07/07/2022

Reference: 50-1  
 Date: 06/21/2022  
 Source: Parish B (One-time source)  
 Amount: \$794.81  
 Memo: P/D 5/20/2022 - Shared Services Payroll

Batch Number: 50  
 Cash Account: 1000.10  
 Bank Statement: Not Reconciled

Buttons: Add Documents

**Distribution:**

Account	Account Name	Amount	Description
1211.10	Shared Services - Parish B	\$794.81	5/20/2022 - Shared Services Payroll

## Large Parish Payroll:

See Payroll Register and Statistical Summary in Appendix B

The next example is a parish with multiple departments and more than one employee in each department. For this example, there are also different percentages for the shared positions in different groups.

The Payroll expenses for all shared positions will be divided among all Parishes in the Family as follows:

### Shared Regular Clergy

Parish A: 16.67% (Hub)  
Parish B: 16.67%  
Parish C: 16.67%  
Parish D: 16.67%  
Parish E: 16.67%  
Parish F: 16.67%

} = 100%

### Shared Regular Help

Parish A: 35% (Hub)  
Parish B: 20%  
Parish C: 10%  
Parish D: 10%  
Parish E: 10%  
Parish F: 15%

} = 100%

The Allocation worksheet will be beneficial in this example because the percentages are different for the different positions.

Both individuals in the Regular Clergy Department will be shared equally amongst the family.

In the Shared Services Regular Help, the shared %s vary amongst the Family.

- For the Shared Services Departments - the gross wages per the department totals, Will be entered in to the Allocation Worksheet along with the previously agreed upon %s.
- Ministry Allowance when appearing in the register, will be shared equally – the same as Regular Clergy.
- The Employer taxes for each shared employee will also be allocated. The Social Security and Medicare taxes can be calculated in a number of ways:
  - The Employee payroll taxes for each Shared Services Department are included in the department total. The totals for EE Social Security and Medicare are very close to the ER amount. The difference is a couple of pennies (due to rounding).The EE totals can be used for the Payroll AJE with the rounding difference added in to the ER portion. The total of all the ER taxes can be agreed to the respective ER tax totals on the Statistical Summary.
  - A Payroll Summary report can be requested from your DOB payroll analyst, the ER tax totals for each department on the Summary Report can be used.
  - Manually calculate the ER share of Payroll taxes

To confirm all the data is included in the Allocation worksheet, the ER Social Security and the ER Medicare can be totaled and agreed to the ADP Statistical Summary. The gross wages can be totaled and compared to the Payroll Summary total page, Statistical Summary or the Payroll Register.

Below is the payroll journal entry for this example. Parish A records all Payroll expenses to PDS Ledger expense accounts. The totals for each Parish calculated on the Allocation worksheet are recorded to the Shared Services – Parish (B-F) asset accounts.

There will be rounding that may cause amounts for gross wages or payroll taxes to be off by a penny or two among the Parishes. Be sure to spread any rounding adjustments across the Parishes in the family.

Employee withholdings for benefits are recorded in total to the appropriate liability account in the payroll journal entry. These withholding are still in the payroll “Hub” Parish checking account (to be paid with the Who’s Where invoice). These Employee withholding are reflected in the Employee’s Gross Wage and therefore do not need to be divided among the family of parishes.

**Adjusting Journal Entries:**

Reference: 35  
 Date: 06/23/2022  
 Memo: Payroll Entry for P/D 6/23/2022

Date Changed: 06/30/2022  
 Batch Number: 35  
 Bank Statement: Not Reconciled

**Distribution:**

Account	Account Name	Debit	Credit	Date	Description
4050.10	Salaries - Regular Help	\$8,060.68	\$0.00	06/23/2022	Payroll Entry for p/e 6/18/2022
4000.10	Salaries - Regular Clergy	\$838.61	\$0.00	06/23/2022	Payroll Entry for p/e 6/18/2022
4060.10	Social Security - Employer Share	\$497.79	\$0.00	06/23/2022	Payroll Entry for p/e 6/18/2022
4061.10	Medicare - Employer Share	\$116.41	\$0.00	06/23/2022	Payroll Entry for p/e 6/18/2022
1211.10	Shared Services - Parish B	\$1,756.65	\$0.00	06/23/2022	Payroll Entry for p/e 6/18/2022
1212.10	Shared Services - Parish C	\$1,297.64	\$0.00	06/23/2022	Payroll Entry for p/e 6/18/2022
1213.10	Shared Services - Parish D	\$1,297.64	\$0.00	06/23/2022	Payroll Entry for p/e 6/18/2022
1214.10	Shared Services - Parish E	\$1,297.64	\$0.00	06/23/2022	Payroll Entry for p/e 6/18/2022
1215.10	Shared Services - Parish F	\$1,527.14	\$0.00	06/23/2022	Payroll Entry for p/e 6/18/2022
2032	403 (b) - Employee Withholding	\$0.00	\$387.00	06/23/2022	Payroll Entry for p/e 6/18/2022
2030	Health Insurance Contributions	\$0.00	\$90.68	06/23/2022	Payroll Entry for p/e 6/18/2022
2014	Wage Garnishment	\$0.00	\$90.42	06/23/2022	Payroll Entry for p/e 6/18/2022
2022	Roth Contributions	\$0.00	\$28.80	06/23/2022	Payroll Entry for p/e 6/18/2022
1000.10	Operating Account	\$0.00	\$3,778.42	06/23/2022	Payroll Entry for p/e 6/18/2022
1000.10	Operating Account	\$0.00	\$12,314.88	06/23/2022	Payroll Entry for p/e 6/18/2022

**Total Debits:** \$16,690.20      **Total Credits:** \$16,690.20

When Parish C reimburses Parish A for Payroll expenses, the breakdown in the payroll Allocation worksheet can be used to determine the amounts recorded to each expense account.

**Paid Invoices:**

Check Number: 10  
 Check Date: 07/15/2022  
 Payee/Vendor: Parish A (Abbr. )  
 Memo: June 2022 Shared Services Payroll  
 Check Amount: \$1,297.64

Date Changed: 07/05/2022  
 Batch Number: 39  
 Cash Account: 1000.10  
 Bank Statement: Not Reconciled

Invoice Date	Invoice Number	Invoice Amount
07/08/2022		\$1,297.64

**Distribution:**

Account	Account Name	Amount	Description
4000.10	Salaries - Regular Clergy	\$838.61	Shared Services Payroll 6/23/2022
4050.10	Salaries - Regular Help	\$427.05	Shared Services Payroll 6/23/2022
4060.10	Social Security - Employer Share	\$25.91	Shared Services Payroll 6/23/2022
4061.10	Medicare - Employer Share	\$6.07	Shared Services Payroll 6/23/2022

Amount Remaining: \$0.00

When Parish A receives the reimbursement from Parish C, the deposit is recorded using the cash receipt process:

**Cash Receipts:**

Reference: 51-1  
 Date: 07/20/2022  
 Source: Parish C (One-time source)  
 Amount: \$1,297.64  
 Memo: P/D 6/23/2022 Payroll Shared Services

Date Changed: 07/07/2022  
 Batch Number: 51  
 Cash Account: 1000.10  
 Bank Statement: Not Reconciled

**Distribution:**

Account	Account Name	Amount	Description
1212.10	Shared Services - Parish C	\$1,297.64	P/D 6/23/2022 Shared Services Payroll

Amount Remaining: \$0.00



## Defined Pension Plan – 403b

When recording defined contribution plan expenses, Parish A will need to note which employees in their invoice are “Shared” and which ones are unique to their Parish A.

(Who’s Where Invoices will not change in the immediate future. The changes needed will be pursued once the needed changes are determined. All changes to the current invoice will take time and has a cost for programing associated with them. It is our hopes that the changes needed can be identified and address within 6-12 months. Business Managers and Bookkeepers should consider changes they would like to see in the invoice and communicate these to Jen Hoffman.)

In determining the Employer share of the 403b invoice for the shared employee, each shared employee will need to be identified on the invoice and totaled. Additionally, the Administrative & Payroll Aggregation Fee is \$1.35 per shared employee will also be shared.

### Small Parish Example:

Two of the three employees on the invoice are shared across the Family of Parishes evenly.

The number of shared employees x \$1.35 per employee = Portion of the fee which will be shared by the Family.

In the Small Parish Example:  $3 \times \$1.35 = \$4.05$ . The \$4.05 is the Who’s Where Fee which will be paid by all the Parishes in the Family. This calculation takes into account all shared employees.

These costs will be allocated to the Parishes using the agreed upon %s.

See the Who’s Where invoice on Page 19

The screenshot displays the 'Adjusting Journal Entries' window in the Parish Data System. The interface includes a menu bar with options like File, Transactions, Other Information, Reports, and Administration. Below the menu, there are navigation icons and a search bar. The main area shows the entry details:

- Reference:** 65
- Date:** 05/20/2022
- Memo:** Who's Where Invoice 5/20/2022
- Date Changed:** 07/08/2022
- Batch Number:** 65
- Bank Statement:** Not Reconciled

The **Distribution** table is as follows:

Account	Account Name	Debit	Credit	Date	Description
4072.10	Defined Contribution Plan	\$28.79	\$0.00	05/20/2022	Who's Where invoice 5/20/2022
1211.10	Shared Services - Parish B	\$22.03	\$0.00	05/20/2022	Who's Where Invoice 5/20/2022 (16.67%)
1212.10	Shared Services - Parish C	\$22.03	\$0.00	05/20/2022	Who's Where Invoice 5/20/2022 (16.67%)
1213.10	Shared Services - Parish D	\$22.03	\$0.00	05/20/2022	Who's Where Invoice 5/20/2022 (16.67%)
1214.10	Shared Services - Parish E	\$22.03	\$0.00	05/20/2022	Who's Where Invoice 5/20/2022 (16.67%)
1215.10	Shared Services - Parish F	\$22.03	\$0.00	05/20/2022	Who's Where Invoice 5/20/2022 (16.67%)
2032	403 (b) - Employee Withholding	\$198.94	\$0.00	05/20/2022	Who's Where invoice 5/20/2022
1000.10	Operating Account	\$0.00	\$337.88	05/20/2022	Who's Where invoice 5/20/2022

Below is an example of Parish B paying Parish A for their portion of the 5/20/2022 Who's Where Invoice. For our example, Parish B would distribute the amounts to #4072.10 Defined Contribution Plan.

**Paid Invoices:**

Check Number: 20  
 Check Date: 06/17/2022  
 Payee/Vendor: Parish A (Abbr: )  
 Memo: Who's Where inv- Shared Services 5/20/22  
 Check Amount: \$22.03

Date Changed: 07/08/2022  
 Batch Number: 71  
 Cash Account: 1000.10  
 Bank Statement: Not Reconciled

Invoice Date	Invoice Number	Invoice Amount
06/08/2022		\$22.03

**Distribution:**

Account	Account Name	Amount	Description
4072.10	Defined Contribution Plan	\$22.03	Who's Where Invoice 5/20/2022 (16.67%)

When Parish A receives payment from Parish B, it will process this deposit in PDS Ledger as a cash receipt.

**Cash Receipts:**

Reference: 74-1  
 Date: 06/21/2022  
 Source: Parish B (One-time source)  
 Amount: \$22.03  
 Memo: Who's Where Shared Services 5/20/2022

Date Changed: 07/08/2022  
 Batch Number: 74  
 Cash Account: 1000.10  
 Bank Statement: Not Reconciled

**Distribution:**

Account	Account Name	Amount	Description
1211.10	Shared Services - Parish B	\$22.03	Who's Where Invoice 5/20/2022 (16.67%)

Large Parish Example:

When recording defined contribution plan expenses, Parish A will need to note which employees in their invoice are “Shared” and which ones are unique to their Parish A.

In determining the Employer share of the 403b invoice for the shared employee, each shared employee will need to be identified on the invoice and totaled. Additionally, the Administrative & Payroll Aggregation Fee is \$1.35 per shared employee will also be shared.

The number of shared employees x \$1.35 per employee = Portion of the fee which will be shared by the Family.

In the Large Parish Example: 4 x \$1.35 = \$5.40. The \$5.40 is the Who’s Where Fee which will be paid by all the Parishes in the Family. This includes all shared employees.

These costs will be allocated to the Parishes using the agreed upon %s.

See the Who’s Where invoice

Parish Data System - Ledger

File Transactions Other Information Reports Administration

Accounting Overview Income Expenses Journal Entries Import End of Period

Search Order by: Reference Save Add JE Void / Delete Cancel

**Adjusting Journal Entries:** Date Changed: 07/08/2022

Reference: 68 Add Documents

Date: 06/23/2022 Batch Number: 68

Memo: Who's Where 6/23/2022 Bank Statement: Not Reconciled

**Distribution:**

Account	Account Name	Debit	Credit	Date	Description
4072.10	Defined Contribution Plan	\$154.84	\$0.00	06/23/2022	Who's Where Invoice 6/23/2022 (35%)
1211.10	Shared Services - Parish B	\$26.18	\$0.00	06/23/2022	Who's Where Invoice 6/23/2022 (20%)
1212.10	Shared Services - Parish C	\$13.10	\$0.00	06/23/2022	Who's Where Invoice 6/23/2022 (10%)
1213.10	Shared Services - Parish D	\$13.10	\$0.00	06/23/2022	Who's Where Invoice 6/23/2022 (10%)
1214.10	Shared Services - Parish E	\$13.10	\$0.00	06/23/2022	Who's Where Invoice 6/23/2022 (10%)
1215.10	Shared Services - Parish F	\$19.65	\$0.00	06/23/2022	Who's Where Invoice 6/23/2022 (15%)
2032	403 (b) - Employee Withholding	\$387.00	\$0.00	06/23/2022	Who's Where Invoice 6/23/2022
2022	Roth Contributions	\$28.80	\$0.00	06/23/2022	Who's Where Invoice 6/23/2022
1000.10	Operating Account	\$0.00	\$655.77	06/23/2022	Who's Where Invoice 6/23/2022

Total Debits: \$655.77 Total Credits: \$655.77

For our example, Parish C would distribute the amounts to #4072.10 Defined Contribution Plan.

**Paid Invoices:** Date Changed: 07/08/2022

Check Number: 21  
 Check Date: 07/15/2022  
 Payee/Vendor: Parish A (Abbr. )  
 Memo: Who's Where Shared Services - 6/23/22  
 Check Amount: \$13.10

Batch Number: 72  
 Cash Account: 1000.10  
 Bank Statement: Not Reconciled

Invoice Date	Invoice Number	Invoice Amount
07/08/2022		\$13.10

**Distribution:**

Account	Account Name	Amount	Description
4072.10	Defined Contribution Plan	\$13.10	Who's Where Invoice 6/23/2022 (10%)

Amount Remaining: \$0.00

When Parish A receives the reimbursement from Parish C, the deposit is recorded using the cash receipt process:

**Cash Receipts:** Date Changed: 07/08/2022

Reference: 75-1  
 Date: 07/20/2022  
 Source: Parish C (One-time source)  
 Amount: \$13.10  
 Memo: Who's Where Inv - 6/23/2022 (10%) Shared

Batch Number: 75  
 Cash Account: 1000.10  
 Bank Statement: Not Reconciled

**Distribution:**

Account	Account Name	Amount	Description
1212.10	Shared Services - Parish C	\$13.10	Who's Where Inv - 6/23/2022 (10%)

**Supporting documentation to send to Parishes with the General Ledger Report:**

- Full Invoice, not just the remittance
- Payroll Register for Shared departments
- Payroll Statistical Summary
- Payroll Allocation Worksheet

If the “Hub” parish for vendor bill expenses and the “Hub” parish for payroll expenses are different parishes within the family, similar to our example with Parishes A and C, amounts due should not be net.

Each Parish should cut a check to the other for the amounts due. Expenses should not be net to avoid any issues with recording the transactions in PDS Ledger.

**Recording on the Annual Report:**

The “Hub” Parish will record any outstanding amounts due from the other parishes at the end of the year under Other, 140 – Due from Parish. The “Hub” Parish should add the name of the Parish to the line on the Annual Report. The amount on the Annual Report will agree to the 1210-1219 Shared Services – Parish asset account on the Balance Sheet generated from PDS Ledger. Below is a screenshot of the Annual Report Asset section.

<b>STATEMENT OF FINANCIAL CONDITION (Including Parish School)</b>		<b>August 31, 2022</b>	
<b>ASSETS (Autofills from full account list on Page 2)</b>			
		101 - Total Checking Accounts	\$ -
		102 - Total Savings Accounts, CD's, Money Markets, etc.	\$ -
		103 - Total St. Joseph Investment Fund	\$ -
		105 - Total Other Securities	\$ -
<b>Other:</b>	<b>Description:</b>		
106 - Loans To:			
Shared Services			
140 - Due from Parish:			
140 - Due from Parish:			
	<b>For Shared Services, include name of Parish</b>	<b>Total Other Assets</b>	<b>\$ -</b>
		<b>107 Restricted Assets (IA ONLY)</b>	
		<b>TOTAL ASSETS</b>	<b>\$ -</b>

Parishes that owe the “Hub” Parish for expenses as of 8/31 will record the amount due on the Due to Family Shared Services Liability section. This is a write in only section. This will not come from PDS Ledger, it will be based on monthly billings from the Hub Parish.

**Due to Family Shared Services - Write in Only - not to be accrued in PDS Ledger**

192 Shared Unpaid Vendor Bills (include copy of billing/invoice to be paid)	Parish:	
192 Shared Unpaid Salaries & Benefits (incl. 403b, insurance, garn.)	Parish:	
<b>For Shared Services, include Parish name</b>	<b>Total Family Liabilities</b>	<b>\$ -</b>