

# Parish Accounting Procedures pertinent to the Annual Diocesan Development Drive

## Collection of checks

- Checks should be made out to the “Diocese of Salt Lake City”
- Memo: “DDD” and list your Parish. Please note If your parish is not noted – we will post to the donor’s Parish on record
- Send checks to the Diocese to be deposited
- If check is made to Parish
  - Complete DDD report<sup>A</sup> from website to identify all donors
  - Deposit check in bank and post the deposit **to** the DDD Account (2010.00 PAR)<sup>B</sup>
  - Write a check for the amount of the deposit **from** DDD Account (2010.00 PAR – *Please note when the entry is complete – the account should be to zero*)
  - Submit check with completed report<sup>A</sup>

## Collection of cash

- Complete the DDD report<sup>A</sup> from the website to identify all donors
- Deposit cash in bank and post the deposit **to** the DDD Account (2010.00 PAR)<sup>B</sup>
- Write a check for the amount of the deposit **from** DDD Account (2010.00 PAR – *Please note when the entry is complete – the account should be to zero*)
- Submit check with completed report<sup>A</sup>

## DDD Rebate

DDD rebate should be coded to 4023.00.10.100PADM

*(Please note that the .110 was appropriate when the Parish only received 75% of the rebate. Because the Parish now receives 100%, it is considered ordinary income and should be coded to the .100)*

## DDD Shortfall

DDD shortfall should be coded to 5207.00.10.400PADM

*(Please note that the shortfall is an expense)*

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<sup>A</sup> Link to DDD form “Diocesan Development Drive Parish/Mission Report” Diocese website:

<https://www.dioslc.org/documents/1569.pdf?v=20221031195903>

<sup>B</sup> Journal entries – Record deposit:

	<i>Dr</i>	<i>Cr</i>
Cash	\$\$\$	
Clearing account		\$\$\$

Record DDD deposit

