

# Master Chart of Accounts

This is the master chart of accounts for the Parish Accounting System. Each parish will have its own individualized chart of accounts, based on the master chart of accounts but customized to fit the needs of each parish.

Note: an "H" indicates a header account. An "F" indicates a footer account. An unmarked account is a detail account.

## General Fund

This fund is used to record the day-to-day operations of the parish. If the parish has only one fund, then all activities of the parish are recorded in this fund.

1000000 H Assets

1100000 H General Assets-Assets available for general operating purposes. Transactions include deposits and withdrawals. If the parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).

1110000 Checking Account-For transactions affecting the general checking account.

1120000 Savings Account-For transactions affecting the general savings account.

1130000 CDs--For transactions affecting the amount invested in certificates of deposit.

1140000 CCF Account-For transactions affecting the amount invested in the Catholic Community Foundation.

1150000 Petty Cash-For transactions affecting the permanent balance of the petty cash fund. This would not include replenishing the petty cash fund to its original balance. See page XXX for further details.

1160000 H Receivables-Amounts due from others. The balance in these accounts equals the amount due.

1161000 Receivable from Mission #1-For transactions affecting the amount receivable from Mission #1 in a multi-parish setting.

1162000 Receivable from Mission #2-For transactions affecting the amount receivable from Mission #2 in a multi-parish setting.

1163000 Receivable from Mission #3-For transactions affecting the amount receivable from Mission #3 in a multi-parish setting.

1164000 Receivable from Other Funds-For transactions affecting the amount receivable from other funds.

1165000 Receivable from Hot Lunch-For transactions affecting the amount receivable from the hot lunch program.

1166000 Receivable from Other Funds-For transactions affecting the amount receivable from other funds.

1169000 General Accounts Receivable-For transactions affecting accounts receivable not specifically listed above.

1169999 F Total Receivables

1199999 F Total General Assets

- 1200000 H Capital Assets-Assets available for capital projects. These accounts are only used if the parish does not have a Capital Fund. Transactions include deposits and withdrawals. If the parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).
  - 1210000 Checking Account-For transactions affecting the capital checking account.
  - 1220000 Savings Account-For transactions affecting the capital savings account.
  - 1230000 CDs--For transactions affecting the amount invested in certificates of deposit.
  - 1240000 CCF Account-For transactions affecting the amount invested in the Catholic Community Foundation for capital purposes.
  - 1266000 Receivable from Other Funds-For transactions affecting the amount receivable from other funds.
- 1299999 F Total Capital Assets
- 1300000 H Cemetery Assets-Assets available for the parish's cemetery. These accounts are only used if the parish does not have a Cemetery Fund. Transactions include deposits and withdrawals. If the parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).
  - 1310000 Checking Account-For transactions affecting the cemetery checking account for the cemetery.
  - 1320000 Savings Account-For transactions affecting the cemetery savings account.
  - 1330000 CDs--For transactions affecting the amount invested in certificates of deposit.
  - 1340000 CCF account-For transactions affecting the amount invested in the Catholic Community Foundation for cemetery use.
  - 1366000 Receivable from Other Funds-For transactions affecting the amount receivable from other funds.
- 1399999 F Total Cemetery Assets
- 1400000 H Endowment Assets-Assets held as endowments. These accounts are only used if the parish does not have an Endowment Fund. Transactions include deposits and withdrawals. If the parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).
  - 1420000 Savings Account-For transactions affecting the endowment savings account.
  - 1430000 CD's--For transactions affecting the amount invested in certificates of deposit.
  - 1440000 CCF account-For transactions affecting the amount invested in the Catholic Community Foundation for endowments.
  - 1466000 Receivable from Other Funds-For transactions affecting the amount receivable from other funds.
- 1499999 F Total Endowment Assets
- 1500000 H Custodial Assets-Assets held for one party, to be transferred to another party. These accounts are only used if the parish does not have a Custodial Fund. Transactions include deposits and withdrawals. If the

parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).

1510000 Checking Account-For transactions affecting the custodial checking account.

1520000 Savings Account-For transactions affecting the custodial savings account.

1566000 Receivable from Other Funds-For transactions affecting the amount receivable from other funds.

1599999 F Total Custodial Assets

1999999 F Total Assets

2000000 H Liabilities and Fund Balance

2000001 H Liabilities-Amounts owed to others

2100000 H General Liabilities-Liabilities arising out of the day-to-day operations of the parish.

2110000 H Notes Payable-Amounts owed to others, evidenced by a formal note. This account is for the principal amount only. If the parish has more than one note of a specific type mentioned below, a separate account should be set up for each note. Transactions include borrowing and paying back the note. The balance in the account represents the amount due.

2111000 Note Owed to Bank-For transactions affecting the amount of notes owed to a bank.

2112000 Note Owed to Diocese-For transactions affecting the amount of notes owed to the Diocese.

2113000 Note Owed to Parishioners-For transactions affecting the amount of notes owed to parishioners.

2119000 Note Owed to Others-For transactions affecting the amount of notes owed to others not specifically mentioned above.

2119999 F Total Notes Payable

2130000 H Payroll Withholdings Payable-Amounts owed due to withholdings from employees' paychecks.

Transactions for these accounts include withholdings from the employees' paycheck and payment to the appropriate agency. The balance in the account represents the amount due.

2131000 Federal Withholding Payable-For transactions affecting the amount of federal taxes payable.

2132000 State Withholding Payable-For transactions affecting the amount of state taxes payable.

2133000 Social Security Withholding Payable-For transactions affecting the amount of Social Security taxes payable.

2134000 Medicare Withholding Payable-For transactions affecting the amount of Medicare taxes payable.

2135000 Health Insurance Payable-For transactions affecting the amount of health insurance premiums payable.

2136000 SelectAccount Withholding Payable-For transactions affecting the amount withheld for the SelectAccount cafeteria plan components B and C.

2137000 Supplemental Life Insurance Payable-For transactions affecting the amount of supplemental life insurance premiums payable.

2139000 Other Payroll Withholdings-For transactions affecting the amount owed for other payroll withholdings.

- 2139999 F Total Payroll Withholdings Payable
- 2190000 H Other Liabilities-Amounts owed for items other than those mentioned above. The balance in the account represents the amount due.
  - 2191000 Owed to Diocese-For transactions affecting the amount owed to the diocese relating to the monthly diocesan billing.
  - 2192000 Owed to Other Funds-For transactions affecting the amount owed to other funds.
  - 2199000 Accounts Payable-For transactions affecting amounts owed to others not specifically mentioned above.
- 2199998 F Total Other Liabilities
- 2199999 F Total General Liabilities
- 2200000 H Capital Liabilities-Liabilities associated with capital projects. These accounts are only used if the parish does not have a Capital Fund.
  - 2210000 H Notes Payable-Amounts owed to others, evidenced by a formal note. This account is for the principal amount only. If the parish has more than one note of a specific type mentioned below, a separate account should be set up for each note. Transactions include borrowing and paying back the note. The balance in the account represents the amount due.
    - 2211000 Notes owed to Bank-For transactions affecting the amount of notes owed to a bank.
    - 2212000 Notes Owed to Diocese-For transactions affecting the amount of notes owed to the Diocese.
    - 2213000 Notes Owed to Parishioners-For transactions affecting the amount of notes owed to parishioners.
    - 2219000 Notes Owed to Others-For transactions affecting the amount of notes owed to others not specifically mentioned above.
- 2219999 F Total Notes Payable
- 2290000 H Other Liabilities-Amounts owed for items other than those mentioned above. The balance in the account represents the amount due.
  - 2292000 Owed to Other Funds-For transactions affecting the amount owed to other funds.
- 2299998 F Total Other Liabilities
- 2299999 F Total Capital Liabilities
- 2300000 H Cemetery Liabilities-Liabilities associated with the parish's cemetery. These accounts are only used if the parish does not have a Cemetery Fund.
  - 2310000 H Notes Payable- Amounts owed to others, evidenced by a formal note. This account is for the principal amount only. If the parish has more than one note of a specific type mentioned below, a separate account should be set up for each note. Transactions include borrowing and paying back the note. The balance in the account represents the amount due.
    - 2311000 Notes owed to Bank-For transactions affecting the amount of Notes owed to a bank.
    - 2312000 Notes Owed to Diocese-For transactions affecting the amount of Notes owed to the Diocese.

- 2313000 Notes Owed to Parishioners-For transactions affecting the amount of Notes owed to parishioners.
- 2319000 Notes Owed to Others-For transactions affecting the amount of notes owed to others not specifically mentioned above.
- 2319999 F Total Notes Payable
- 2390000 H Other Liabilities-Amounts owed for items other than those mentioned above. The balance in the account represents the amount due.
- 2392000 Owed to Other Funds-For transactions affecting the amount owed to other funds.
- 2399998 F Total Other Liabilities
- 2399999 F Total Cemetery Liabilities
- 2400000 H Endowment Liabilities-Liabilities associated with the parish's endowment. These accounts are only used if the parish does not have an Endowment Fund.
- 2490000 H Other Liabilities-Amounts owed for items other than those mentioned above. The balance in the account represents the amount due.
- 2492000 Owed to Other Funds-For transactions affecting the amount owed to other funds.
- 2499998 F Total Other Liabilities
- 2499999 F Total Endowment Liabilities
- 2500000 H Custodial Liabilities-Liabilities associated with custodial responsibilities of the parish. These accounts are only used if the parish does not have a Custodial Fund.
- 2510000 H Diocesan Collections Payable-For all transactions related to Diocesan collections. Transactions include the receipt of the collection and payments made to the diocese.
- 2510400 Diocesan Annual Appeal-For all transactions related to the Diocesan Annual Appeal. The rebate is coded to account 4156000.
- 2510800 Black & Native American-For all transactions related to the Black and Native American collection. This collection is the first Sunday of Lent.
- 2511200 Catholic Relief Services-For all transactions related to the Catholic Relief Services collection. This collection is the fourth Sunday of Lent.
- 2511600 Catholic Home Mission Appeal-For all transactions related to the Catholic Home Mission Appeal. This collection is the last Sunday of April.
- 2512000 Catholic Communication/Catholic University Collection-For all transactions related to the Catholic Communication/Catholic University collection. This collection is the third Sunday in May.
- 2512400 Holy Father (Peter's Pence)-For all transactions related to the Holy Father collection. This collection is the second Sunday in July.
- 2512800 Latin American Collection-For all transactions related to the Latin American collection. This collection is the second Sunday in September.

- 2513200 Propagation of the Faith-For all transactions related to the Propagation of the Faith collection. This collection is the third Sunday in October.
- 2513600 Campaign for Human Development-For all transactions related to the Campaign for Human Development collection. This collection is the Sunday before Thanksgiving.
- 2514000 Retired Religious Collection- For all transactions related to the Retired Religious collection. This collection is the second Sunday in December.
- 2519000 Other Special Collections -For all transactions related to other special diocesan collections. These collections may be taken at various times of the year for special needs.
- 2519999 F Total Diocesan Collections Payable
- 2590000 H Other Liabilities
  - 2591000 In/Out Account-For receipts and disbursements that simply flow through the organization. Money that goes in and out. Use only when the same amount will come in and go out.
- 2599998 F Total Other Liabilities
- 2599999 F Total Custodial Liabilities
- 2999999 F Total Liabilities
- 3000000 H Fund Balance-The net worth of the parish.
  - 3100000 Fund Balance-The amount of net worth as of the beginning of the fiscal year. The computer updates this account at the end of each fiscal year. Entries are not normally be made to this account.
  - 3600000 Revenues over Expenses-The amount of revenues minus expenses for the fiscal year to date. The computer updates these accounts automatically each month. No entries are needed.
- 3999998 F Total Fund Balance
- 3999999 F Total Liabilities and Fund Balance
- 4000000 H Revenues
  - 4000001 H General Revenues-Revenues arising from the day-to-day operations of the parish
    - 4100000 H Parish collections-Revenues from the offertory collections of the parish
      - 4110000 H Sunday Offertory-Revenues from the Sunday offertory collections. This does not include collections taken during holidays, Holy Days of Obligation, or special diocesan collections.
        - 4111000 Adult Envelopes-Money received in the adult envelopes in the Sunday offertory collections.
        - 4112000 Youth Envelopes-Money received in the youth envelopes in the Sunday offertory collections.
        - 4113000 Loose Plate-Loose money received in the Sunday offertory collections.
  - 4119999 F Total Sunday Offertory
  - 4150000 H Special Collections-Revenues associated with collections other than regular Sunday offertory
    - 4151100 Easter Collection-Money received in the Easter offertory collection.
    - 4151200 Thanksgiving Collection-Money received in the Thanksgiving offertory collection.

- 4151300 Christmas Collection-Money received in the Christmas offertory collection.
- 4151400 Holy Day Collections- Money received in collections on Holy Days of Obligation, other than those listed above.
- 4152000 Fuel Collection-Money received in a collection that is designated to be used for fuel bills.
- 4153000 Needy Collection-Money received from a special collection to be used for the needy.
- 4154000 OND Collection-Money received for paying OND subscriptions.
- 4155000 Offertory Envelope Collection-Money received in an offertory collection specifically designated for the envelope system of the parish.
- 4159000 Other Special Collections-Money received in other special parish collections that are not specifically designated in this section.
- 4159999 F Total Special Collections
- 4199999 F Total Parish Collections
- 4300000 H Donations, Grants, and Subsidies-Revenues from donations, grants, and subsidies
- 4310000 Donations-Money received from general gifts to the parish.
- 4311000 Flower Donations-Money received as gifts which are designated to buy flowers if a separate total of these gifts needs to be kept. Otherwise use 4310000.
- 4312000 Donations for the Needy-Money received as donations to be used for the needy if a separate total of these gifts needs to be kept. Otherwise use 4310000.
- 4330000 Parish Societies-Money received from parish societies, guilds, clubs and other organizations. Separate account numbers can be set up for individual organizations at the parish's option.
- 4340000 Grants-Money received from grants. If the parish receives a number of grants, separate accounts can be set up for each grant.
- 4370000 Subsidies-Money received from subsidies from the diocese or from parishes. If the parish receives subsidies from more than one source, separate accounts should be set up for each subsidy.
- 4399999 F Total Donations, Grants, and Subsidies
- 4400000 H Fund Raisers and Socials-Revenues generated by parish fund raisers and socials
- 4410000 Fund-Raising Projects-Money received by the parish from fund-raising projects. If the parish has more than one fund-raiser, separate accounts can be set up for each event.
- 4460000 Parish Socials-Money received by the parish from parish socials. If the parish has more than one social event, separate accounts can be set up for each event.
- 4499999 F Total Fund Raisers and Socials
- 4500000 H Other General Revenue-Revenues from sources other than those covered above
- 4504000 Stole Fees & Religious Articles-Money received from stole fees, the sale of religious articles, books, Bibles, votive lights, shrines, etc.

- 4508000 Received-Religious. Ed.-Money received for the religious education program. This includes registration fees, textbook fees, program fees, etc.
- 4512000 Advertising Income-Money received for advertising in the parish bulletin, newsletter, or other parish publication, or other source of advertising income.
- 4516000 Rental Income-Money received from the rental of parish facilities, whether it be the rectory, church, garage, parish hall, etc.
- 4520000 Interest Income- Interest earned on investments.
- 4524000 Dividend Income- Dividends earned on investments.
- 4528000 Insurance Recovery-Money received in the settlement of an insurance claim.
- 4532000 Diocesan Annual Appeal Rebate-The amount received from the diocese as a rebate from the Diocesan Annual Appeal. Parishioner donations to the Appeal are recorded in account 2510400.
- 4551000 Received from Mission #1-Money received as payment for services in a multi-parish setting. This account is only used if the parish is not using receivable accounts.
- 4552000 Received from Mission #2-Money received as payment for services in a multi-parish setting. This account is only used if the parish is not using receivable accounts.
- 4553000 Received from Mission #3-Money received as payment for services in a multi-parish setting. This account is only used if the parish is not using receivable accounts.
- 4595000 Miscellaneous Revenue-Money received which is immaterial in amount, does not fit anywhere else, and is not significant enough to justify the creation of a new account number. Use this account sparingly.
- 4599998 F Total Other Revenues
- 4599999 F Total General Revenues
- 4600000 H Capital Revenues-Revenues related to a capital project. These accounts are used only if the parish does not have a capital fund.
  - 4610000 Donations- Money received from gifts for capital projects
  - 4620000 Interest Income-Interest earned on investments for capital projects.
  - 4630000 Building collection-Money received in a special collection for capital projects.
  - 4640000 Grants- Money received from grants for capital projects. If the parish receives a number of grants, separate accounts can be set up for each grant.
  - 4650000 Fund-Raisers- Money received by the parish from fund-raising projects for capital projects. If the parish has more than one fund-raiser, separate accounts can be set up for each event.
  - 4660000 Sale of Property-Money received from the sale of parish property and equipment. This would include the sale of equipment, furniture, land, buildings, etc.
- 469999 F Total Capital Revenues
- 4700000 H Cemetery Revenue-Revenues pertaining to the parish cemetery. These accounts are only used if the

parish does not have a separate cemetery fund.

- 4710000 Donations- Money received from gifts for the cemetery.
- 4720000 Interest Income-Interest earned on investments for the cemetery
- 4730000 Cemetery Collection-Money received in a special collection for the cemetery.
- 4740000 Sale of Lots & Care-Money received for the sale of lots and the upkeep of the cemetery.
- 4799999 F Total Cemetery Revenues
- 4800000 H Endowment Revenues-Revenues associated with endowments. Only revenues that increase the amount of the endowment are recorded here. Interest is recorded elsewhere, based on the purpose of the income. These accounts are only used if the parish does not have a separate endowment fund.
- 4810000 Donations- Money received from gifts for endowments. If the parish has a number of endowments, separate donation accounts can be set up for each endowment.
- 4899999 F Total Endowment Revenues
- 4999999 F Total Revenues
- 5000000 H Expenses
  - 5000001 H General Expenses-Expenses related to the day-to-day activities of the parish.
  - 5000002 H Administration Expenses-Expenses related to the administrative activities of the parish
  - 5100000 H Compensation-Expenses related to salaries and benefits of administrative employees
    - 5100001 H Priests' Compensation-Salaries and benefits of the parish priests.
      - 5110000 Priest's Salary-The salary paid to the priest. This includes taxable and nontaxable items (priest's unreimbursed business expenses). This does not include the food allowance, mileage, etc.
      - 5111000 Associate Pastor's Salary-The salary paid to the associate pastor. This includes taxable and nontaxable items (priest's unreimbursed business expenses). This does not include the food allowance, mileage, etc.
      - 5112000 Other Priests' Salary-The salary paid to other priests in the parish, whether they are substitutes or helping in some other area of ministry to the parish.
      - 5120000 Priest Retreat-Expenses related to priest retreats paid by the parish which are not continuing education. This would include costs for registration, travel and other incidentals.
      - 5140000 Food Allowance-The food portion of the pastor's and associate pastor's compensation each month. This can be paid directly to the clergy members or to the vendors, such as the local supermarket.
      - 5160000 Continuing Education-Expenses related to continuing education for priests that are paid by the parish. This includes magazine subscriptions, registration fees, tuition, lodging and meals, etc.
      - 5184000 Priests' Retirement-Payments made to the diocese for the Priests' Retirement Plan.
      - 5190000 Workers' Compensation-Payments made for workers' compensation for the priests.
      - 5192000 Health/Life/LTD Expense-Payments made for medical, dental, life, and long-term disability

- insurance for the priests.
- 5199999 F Total Priests' Compensation
- 5200000 H Other Administrative Personnel-Salaries and benefits for administrative personnel other than priests.
  - 5210000 Pastoral Administrator Salary -The salary paid to the pastoral administrator.
  - 5220000 Bookkeeper Salary-The salary paid to the parish bookkeeper.
  - 5230000 Secretary Salary-The salary paid to the parish secretary.
  - 5250000 Other Staff's Salaries-The salary of other staff persons not specifically listed. Separate accounts should be created for each position.
  - 5260000 Continuing Education-Expenses related to continuing education for administrative personnel other than pastors. This includes magazine subscriptions, registration fees, tuition, lodging and meals, etc.
  - 5270000 Staff Appreciation-Expenses related to staff appreciation for administrative personnel other than priests. This could include a dinner, party, gifts for the staff etc.
  - 5280000 Social Security Expense-The employer's portion of Social Security payments for administrative employees. The employees' portion is coded to 2133000.
  - 5282000 Medicare Expense-The employer's portion of Medicare payments for administrative employees. The employees' portion is coded to 2134000.
  - 5284000 Pension Expense-Payments made for pension premiums for administrative employees.
  - 5288000 Unemployment Insurance-Payments made for unemployment insurance premiums for administrative employees.
  - 5290000 Workers' Compensation Expense- Payments made for workers' compensation premiums for administrative employees.
  - 5292000 Health/Life/LTD Expense-Payments made for medical, dental, life, and long-term disability insurance premiums for administrative employees.
- 5299998 F Total Other Administrative Personnel
- 5299999 F Total Compensation
- 5300000 H Administrative Facility Expenses-Expenses related to the administrative facility (usually the rectory).
  - 5311000 Electricity-The portion of the electric bill allocated to the administrative facility.
  - 5312000 Water/Sewage/Garbage-The portion of the water, sewer, and garbage bills allocated to the administrative facility.
  - 5313000 Heating Fuel-The portion of the heating fuel bill allocated to the administrative facility.
  - 5314000 Property/Liability Insurance-The portion of property and liability insurance charges allocated to the administrative facility.

- 5316000 Cable TV-The expenses related to cable TV for the administrative facility. This includes hookup costs and monthly fees.
- 5317000 Property Taxes-Property taxes assessed against the administrative facility.
- 5318000 Street Assessments-Street assessments for the administrative facility.
- 5351000 Repairs and Maintenance-The cost of repairs and maintenance to the administrative facility. This includes repairs and maintenance to equipment, buildings, and other major items.
- 5352000 Grounds Upkeep-Expenses related to grounds upkeep for the administrative facility. This includes salaries other than the janitor's, grass seed, fertilizer, lawn mower, hedge trimmer, grass shears, etc.
- 5353000 Janitor-The portion of the janitor's salary allocated to the administrative facility.
- 5354000 Supplies & Equipment-Expenses related to general supplies for the administrative facility. Items include light bulbs, kitchen supplies, linens, towels, cleaning supplies, etc.
- 5355000 Furniture-Expenses related to administrative facility furniture. This would include the purchase of new furniture or the repair and maintenance of current furniture. Significant items should be recorded in the Capital Fund, if the parish has one.
- 5380000 Social Security Expense-The employer's portion of Social Security taxes for administrative facility employees. The employees' portion is coded to 2133000.
- 5382000 Medicare Expense-The employer's portion of Medicare taxes for administrative facility employees. The employees' portion is coded to 2134000.
- 5384000 Pension Expense-Payments made for pension premiums for administrative facility employees.
- 5388000 Unemployment Insurance-Payments made for unemployment insurance premiums for administrative facility employees.
- 5390000 Workers' Compensation Expense- Payments made for workers' compensation premiums for administrative facility employees.
- 5392000 Health/Life/LTD Expense-Payments made for medical, life, and long-term disability insurance premiums for administrative facility employees.
- 5399999 F Total Administrative Facility Expenses
- 5400000 H Fund-Raising/Socials Expenses-Expenses related to revenue-generating activities
- 5410000 Fund Raiser Expense-Expenses related to parish fund raisers. If the parish has more than one fund-raiser, separate accounts can be set up for each event.
- 5420000 Offertory Envelope Expense-Expenses related to the order and distribution of offertory envelopes. This includes envelope costs, mailing costs, report costs, etc.
- 5460000 Parish Socials Expense-Expenses related to parish socials. If the parish has more than one social event, separate accounts can be set up for each event.
- 5499999 F Total Fund-Raising/Socials Expenses

- 5500000 H Office Expenses-Office expenses related to the administration of the parish.
- 5510000 Office Supplies-Supplies used in the parish office for administrative purposes. This includes paper, envelopes, paper clips, rubber bands, pens, pencils, liquid paper, ribbons, checks, etc.
- 5520000 Printing & Bulletins-The costs of printing, photocopying, and bulletin preparation. This includes both materials and labor charges.
- 5530000 Postage-Administrative postage expenses.
- 5540000 Telephone-Costs related to administrative telephone service. This includes hook-up charges, monthly fees, and long distance charges.
- 5550000 Office Equipment-Purchases or rentals of office equipment including typewriters, photocopiers, postage machines, calculators, computers, etc. Significant items should be recorded in the Capital Fund, if the parish has one.
- 5599999 F Total Administrative Office Costs
- 5900000 H Other Administrative Expenses-Administrative expenses other than those previously mentioned
- 5904000 Petty Cash Short & Over-Any short or over amounts in a petty cash fund. A cash short would increase this account; a cash over would decrease this account.
- 5908000 Bank Service Charge-Service charges assessed by the parish's bank.
- 5912000 Diocesan Assessment-Payments for the diocesan assessment.
- 5916000 Retired Priest Assessment-Payments for the retired priest assessment.
- 5920000 Interest Expense-The interest portion of payments for operating debt.
- 5924000 Diocesan Accounting Charge-Quarterly payments for the accounting service provided by the diocese.
- 5928000 Mileage-Priest-Mileage payments for the pastor and associate pastor.
- 5929000 Mileage-Pastoral Administrator-Mileage payments for the pastoral administrator.
- 5930000 Mileage-Other-Mileage payments for any administrative personnel other than the pastor, associate pastor, or pastoral administrator.
- 5934000 Advertising-Expenses for advertising done by the parish. This includes newspaper, radio, television, etc.
- 5938000 Subscriptions-Magazine and newspaper subscriptions paid by the parish, other than for educational or continuing education purposes.
- 5942000 Dues-Dues to organizations the parish belongs to.
- 5999000 Miscellaneous Expense-Expenses that are immaterial in amount, will not fit into any other account, and are not significant enough to justify a new account number. This account should be used sparingly.
- 5999998 F Total Other Administrative Expenses
- 5999999 F Total Administration Expenses

- 6000000 H Education Expenses-Expenses related to the parish's religious education activities
- 6000001 H Administrative Expenses-Expenses related to the administration of the parish's religious education program.
  - 6100000 H Compensation-Salaries and benefits for RE administration employees
    - 6110000 RE Coordinator Salary--The salary paid to the Religious Education coordinator.
    - 6120000 Secretary-The salary paid to the Religious Education secretary.
    - 6160000 Continuing Education-Expenses related to continuing education for RE administration employees. This includes magazine subscriptions, registration fees, tuition, lodging and meals, etc.
    - 6170000 Staff Appreciation-Expenses related to staff appreciation for RE administration employees. This could include a dinner, party, gifts, etc.
    - 618000 Social Security Expense-The employer's portion of Social Security taxes for RE administrative employees. The employees' portion is coded to 2133000.
    - 618200 Medicare Expense-The employer's portion of Medicare taxes for RE administrative employees. The employees' portion is coded to 2134000.
    - 6184000 Pension Expense-Payments made for pension premiums for RE administration employees.
    - 6188000 Unemployment Insurance-Payments made for unemployment insurance premiums for RE administration employees.
    - 6190000 Workers' Compensation-Payments made for workers' compensation premiums for RE administration employees.
    - 6192000 Health/Life/LTD Expense-Payments made for medical, dental, life, and long-term disability insurance premiums for RE administration employees.
  - 6199999 F Total Compensation
- 6200000 H Office Expenses-Office expenses related to the administration of the RE program.
  - 6210000 Office Supplies-Supplies used in the RE office. This includes paper, envelopes, paper clips, rubber bands, pens, pencils, liquid paper, ribbons, checks, etc.
  - 6220000 Printing-The costs of printing, photocopying, etc. This includes both materials and labor charges.
  - 6230000 Postage-Postage expenses for the RE program.
  - 6240000 Telephone-Expenses related to RE telephone service. This includes hook-up charges, monthly fees, and long distance charges.
  - 6250000 Office Equipment-Purchases or rentals of office equipment for an RE program, including typewriters, photocopiers, postage machines, calculators, computers, etc. Significant items should be recorded in the Capital Fund, if the parish has one.
- 6299999 F Total Office Expenses
- 6300000 H RE facilities- Expenses related to the religious education facilities

- 6311000 Electricity-The portion of the electric bill allocated to the religious education facility.
- 6312000 Water/Sewage/Garbage-The portion of the water, sewer, and garbage bills allocated to the religious education facility.
- 6313000 Heating -The portion of the heating fuel bill allocated to the religious education facility.
- 6314000 Property/Liability Insurance-The portion of property and liability insurance charges allocated to the religious education facility
- 6317000 Property Taxes-Property taxes assessed against the RE facility.
- 6318000 Street Assessments-Street assessments against the RE facility.
- 6351000 Repairs & Maintenance -The cost of repairs and maintenance to the religious education facility.  
This includes repairs and maintenance to equipment, buildings, and other major items.
- 6352000 Grounds Upkeep-Expenses related to grounds upkeep allocated to the religious education facility.  
This includes salaries other than janitor, grass seed, fertilizer, lawn mower, hedge trimmer, grass shears, etc.
- 6353000 Janitor-The portion of the janitor's salary which is allocated to the religious education facility.
- 6354000 Supplies & Equipment-Expenses for cleaning supplies and other supplies and equipment. This includes mops, pails, toilet paper, light bulbs, dish soap, towels, dishes, etc.
- 6355000 Furnishings-RE facility furnishings purchased. Significant items should be recorded in the Capital Fund, if the parish has one.
- 6380000 Social Security Expense-The employer's portion of Social Security taxes for RE facility employees. The employees' portion is coded to 2133000.
- 6382000 Medicare Expense-The employer's portion of Medicare taxes for RE facility employees. The employees' portion is coded to 2134000.
- 6384000 Pension Expense-Payments made for pension premium for RE facility employees.
- 6388000 Unemployment Insurance Expense- Payments made for unemployment insurance premiums for RE facility employees.
- 6390000 Workers Compensation- Payments made for workers' compensation premiums for RE facility employees.
- 6392000 Health/Life/LTD Expense- Payments made for medical, dental, life, and long-term disability insurance premiums for RE facility employees.
- 6399998 F Total RE Facilities
- 6399999 F Total Administrative Expenses
- 6400000 H Program Expenses-Expenses related to education classes and programs.
- 6410000 H Youth Education Expenses-Expenses related to youth education. The parish can use this account as a detail account and record all expenses here, or can separate the expenses in the subaccounts

below.

- 6411000 Teachers' Salaries-The salaries paid to youth education teachers.
- 6412000 Textbooks-Textbooks for the youth education program.
- 6413000 Teaching Supplies-Teaching supplies for the youth education program. This includes resource material, teaching aids, etc.
- 6414000 Printing-Printing costs related to the youth education program.
- 6414100 Postage-Postage costs related to the youth education program
- 6415000 Travel-Travel costs related to the youth education program.
- 6416000 Food-The cost of food related to the youth education program.
- 6417000 A/V Material-The costs of renting or purchasing audio-visual materials and equipment for use by the youth education program. Audio/visual materials include audio and videotapes, filmstrips, etc.
- 6418000 Social Security Expense-The employer's portion of Social Security taxes for youth education teachers. The employees' portion is coded to 2133000.
- 6418200 Medicare Expense-The employer's portion of Medicare taxes for youth education teachers. The employees' portion is coded to 2134000.
- 6418800 Unemployment Insurance-Payments made for unemployment compensation premiums for youth education teachers.
- 6419000 Workers' Compensation Expense- Payments made for workers' compensation premiums for youth education teachers.
- 6419999 F Total Youth Education Expenses
- 6420000 H Adult Education-Expenses related to adult religious education. The parish can use this account as a detail account and record all expenses here, or can separate the expenses in the subaccounts below.
  - 6421000 Teachers' Salaries-The salaries paid to adult education teachers.
  - 6422000 Textbooks-Textbooks for the adult education program.
  - 6423000 Teaching Supplies-Teaching supplies for the adult education program. This includes resource material, teaching aids, etc.
  - 6424000 Printing-Printing costs related to the adult education program.
  - 6424100 Postage-Postage costs related to the adult education program
  - 6425000 Travel-Travel costs related to the adult education program.
  - 6426000 Food-The cost of food related to the adult education program.
  - 6427000 A/V Material-The costs of renting or purchasing audio-visual materials and equipment for use by the adult education program. Audio/visual materials include audio and video tapes, filmstrips, etc.
  - 6428000 Social Security Expense-The employer's portion of Social Security taxes for adult education

- teachers. The employees' portion is coded to 2133000.
- 6428200 Medicare Expense-The employer's portion of Medicare taxes for adult education teachers. The employees' portion is coded to 2134000.
  - 6428800 Unemployment Insurance-Payments made for unemployment compensation premiums for adult education teachers.
  - 6429000 Workers' Compensation Expense- Payments made for workers' compensation premiums for adult education teachers.
  - 6429999 F Total Adult Education Expenses
  - 6430000 H Summer School-Expenses related to summer school programs. The parish can use this account as a detail account and record all expenses here, or can separate the expenses in the subaccounts below.
    - 6431000 Teachers' Salaries-The salaries paid to summer school teachers.
    - 6432000 Textbooks-Textbooks for the summer school program.
    - 6433000 Teaching Supplies-Teaching supplies for the summer school program. This includes resource material, teaching aids, etc.
    - 6434000 Printing-Printing costs related to the summer school program.
    - 6434100 Postage-Postage costs related to the summer school program
    - 6435000 Travel-Travel costs related to the summer school program.
    - 6436000 Food-The cost of food related to the summer school program.
    - 6437000 A/V Material-The costs of renting or purchasing audio-visual materials and equipment for use by the summer school program. Audio/visual materials include audio and video tapes, filmstrips, etc.
    - 6438000 Social Security Expense-The employer's portion of Social Security taxes for summer school teachers. The employees' portion is coded to 2133000.
    - 6438200 Medicare Expense-The employer's portion of Medicare taxes for summer school teachers. The employees' portion is coded to 2134000.
    - 6438800 Unemployment Insurance-Payments made for unemployment insurance premiums for summer school teachers.
    - 6439000 Workers' Compensation Expense- Payments made for workers' compensation premiums for summer school teachers.
  - 6439999 F Total Summer School Expenses
  - 6440000 RCIA-Expenses related to the RCIA program including materials, literature, other instruction costs, etc.
  - 6499999 F Total Program Expenses
  - 6500000 H Retreats-Expenses related to retreats. This includes registration fees, travel, meals, etc. All expenses can be recorded in this account, or they can be divided into the categories below.

6510000 Youth Retreats-Expenses related to youth retreats.  
 6520000 Adult Retreats- Expenses related to retreats for adults.  
 6599999 F Total Retreats Expense  
 6600000 H Sacrament Preparation-Expenses associated with preparing parishioners to receive sacraments.  
 6610000 Baptism Preparation-Expenses related to Baptism preparation including material, literature, etc.  
 6620000 Eucharist Preparation-Expenses related to Eucharistic preparation including materials, literature, etc.  
 6630000 Reconciliation Preparation-Expenses related to Reconciliation preparation including materials, literature, etc.  
 6640000 Confirmation Preparation-Expenses related to Confirmation preparation including materials, literature, Bishop's mileage, etc.  
 6650000 Marriage Preparation- Expenses related to Marriage preparation including material, literature, etc.  
 6699999 F Total Sacrament Preparation Expenses  
 6700000 H Educational Literature-Cost of educational literature purchased by the parish to be distributed to parishioners.  
 6710000 Magazines & Newspapers-The cost of magazines and newspapers which are educational (religious) in nature. This includes any publications left in the vestibule for parishioners.  
 6720000 OND Payment-Subscriptions to Our Northland Diocese, the Diocesan newspaper.  
 6730000 Books-The cost of books and other literature which are educational in nature.  
 6799999 F Total Educational Literature  
 6800000 H Program Subsidies-Parish subsidies to educational activities outside the operating fund.  
 6810000 Subsidy to Elementary-The subsidy to the parish elementary school or to another parish's elementary school.  
 6820000 Subsidy to High School-The subsidy to the parish high school or to another parish's high school.  
 6830000 Subsidy to Hot Lunch-The subsidy to the hot lunch program of the school.  
 6899999 F Total Program Subsidies  
 6999999 F Total Education Expenses  
 7000000 H Worship Expenses-Expenses related to the liturgical activities of the parish.  
 7100000 H Compensation-Salaries and benefits for employees associated with the liturgy.  
 7110000 Liturgy Coordinator Salary-The salary paid to the liturgy coordinator.  
 7120000 Musicians' Wages-The wages paid to the people playing instruments at the service (organist, guitarist, etc.)  
 7130000 Choir Wages- The wages paid to the choir.  
 7180000 Social Security Expense-The employer's portion of Social Security taxes for liturgy employees. The employees' portion is coded to 2133000.

- 7182000 Medicare Expense-The employer's portion of Medicare taxes for liturgy employees. The employees' portion is coded to 2134000.
- 7184000 Pension Expense-Payments made for pension premiums for liturgy employees.
- 7188000 Unemployment Insurance- Payments made for unemployment insurance premiums for liturgy employees.
- 7190000 Workers' Compensation Expense-Payments made for workers' compensation premiums for liturgy employees
- 7192000 Health/Life/LTD Expense-Payments made for medical, dental, life, and long-term disability insurance premiums for liturgy employees.
- 7199999 F Total Compensation
- 7200000 H Liturgical Materials-The cost of materials used during the liturgy.
- 7210000 Missals & Missalettes-The cost of missals and missalettes.
- 7220000 Church Music & Choir Supplies-Equipment and supplies related to church music. This includes new hymnals, choir robes, music stands, musical equipment, etc.
- 7230000 General Sacristy & Sanctuary-Expenses related to maintaining the sacristy and sanctuary. This includes altar breads, wine, candles, vestments for priests or altar boys, sacred books, altar linens, vessels, etc.
- 7240000 Religious Articles-The purchase of religious articles including crucifixes, rosaries, statues, Bibles, and other articles.
- 7299999 F Total Liturgical Materials
- 7300000 H Church Facilities Expenses-Expenses related to the church facilities.
- 7311000 Electricity-The portion of the electric bill allocated to the church.
- 7312000 Water/Sewage/Garbage-The portion of the water, sewer, and garbage bills allocated to the church.
- 7313000 Heating -The portion of the heating fuel bill allocated to the church.
- 7314000 Property/Liability Insurance-The portion of property and liability insurance charges allocated to the church.
- 7315000 Telephone-The costs of the telephone located in the church. This includes the installation charge, monthly fees, and long distance charges.
- 7317000 Property Taxes-Property taxes assessed against the church.
- 7318000 Street Assessments-Street assessments against the church.
- 7351000 Repairs & Maintenance-The cost of repairs and maintenance to the church. This includes repairs and maintenance to equipment, buildings, and other major items.
- 7352000 Grounds Upkeep-Expenses related to grounds upkeep for the church. This includes salaries other than the janitor, grass seed, fertilizer, lawn mower, hedge trimmer, grass shears, etc.

- 7353000 Janitor-The portion of the janitor's salary which is allocated to the church.
- 7354000 Supplies and Equipment-General supplies for the church. This includes mops, pails, toilet paper, light bulbs, dish soap, towels, dishes, etc.
- 7355000 Furnishings-The cost of church furnishings purchased. This includes pews, altar furniture, podium, baptismal font, etc. Significant items should be recorded in the Capital Fund, if the parish has one.
- 7356000 Organ Expense-Expenses related to the organ. This includes the purchase of a new organ, tuning, repairing, etc. Significant purchases should be recorded in the Capital Fund, if the parish has one.
- 7380000 Social Security Expense-The employer's portion of Social Security taxes for church facility employees. The employees' portion is coded to 2133000.
- 7382000 Medicare Expense-The employer's portion of Medicare taxes for church facility employees. The employees' portion is coded to 2133000.
- 7384000 Pension Expense-Payments made for pension premiums for church facility employees.
- 7388000 Unemployment Insurance- Payments made for unemployment insurance premiums for church facility employees.
- 7390000 Workers' Compensation Expense-Payments made for workers' compensation premiums for church facility employees
- 7392000 Health/Life/LTD Expense-Payments made for medical, dental, life, and long-term disability insurance for church facility employees.
- 7399999 F Total Church Facilities Expenses
- 7999999 F Total Worship Expenses
- 8000000 H Christian Service Expenses-Expenses related to the parish's charitable activities
- 8100000 Donations for the Needy-Donations the parish makes to people in need.
- 8200000 Special Collections Expense-Parish contributions to diocesan special collections. This is used for amounts that the parish pays in for special collection that are in excess of parishioner contributions.
- 8999998 F Total Christian Service Expenses
- 8999999 F Total General Expenses
- 9200000 H Capital Expenses-Expenses related to capital projects. These accounts are only used if the parish does not have a Capital Fund.
- 9210000 Fund Raising Costs-Expenses related building project fund raisers. If the parish has more than one fund-raiser, separate accounts should be set up for each event.
- 9220000 Interest Expense-The interest portion of payments for debt incurred for a building project.
- 9230000 Building Costs-Expenses incurred in building new structures, or making major renovations or improvements to existing structures.
- 9299999 F Total Capital Expenses

- 9300000 H Cemetery Expenses-Expenses related to the parish cemetery. These accounts are only used if the parish does not have a Cemetery Fund.
- 9310000 Supplies-For supplies needed to maintain the cemetery. This includes grass seed, fertilizer, repair supplies, etc.
- 9320000 Labor-For labor expenses incurred in the upkeep of the cemetery. Upkeep includes mowing the lawn, fertilizing, hedging, etc.
- 9330000 Equipment-For all expenses related to the purchase of equipment for the cemetery. This includes lawn mowers, trimmers, etc. This account is only used if the parish does not have a Capital Fund
- 9340000 Equipment Repairs & Maintenance-For all expenses related to the repair and maintenance of cemetery equipment. This would include repairing the lawn mower.
- 9350000 Fixture Purchase-For all expenses related to the purchase of fixtures for the cemetery. This includes items such as statues and fences.
- 9360000 Fixture Upkeep & Maintenance-For costs related to upkeep and maintenance of cemetery fixtures such as statues and fences.
- 9399999 F Total Cemetery Expenses
- 9900000 H Other Expenses-Expenses of the parish other than those detailed above
  - 9920000 Transfer to Capital Fund-Money transferred from the general fund to the capital fund.
  - 9930000 Transfer to Cemetery Fund-Money transferred from the general fund to the cemetery fund.
  - 9940000 Transfer to Endowment Fund-Money transferred from the general fund to the endowment fund.
  - 9950000 Transfer to Custodial Fund-Money transferred from the general fund to the custodial fund.
  - 9960000 Transfer to School Fund-Money transferred from the general fund to the school fund.
- 9999998 F Total Other Expenses
- 9999999 F Total Expenses

## **Capital Fund**

This fund is used to record transactions dealing with capital projects, such as purchases of equipment or major construction projects. Examples of transactions that would be recorded in this fund include: taking up a collection for a capital project, buying a new piece of equipment, and making payments on a loan for building a new church.

- 1200000 H Assets
  - 1200001 H Current Assets-Assets available for capital projects. Transactions include deposits and withdrawals. If the parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).
  - 1210000 Checking Account-For transactions affecting the capital checking account.
  - 1220000 Savings Account-For transactions affecting the capital savings account.

- 1230000 CD's--For transactions affecting the amount invested in certificates of deposit.
- 1240000 CCF Account-For transactions affecting the amount invested in the Catholic Community Foundation for capital purposes.
- 1266000 Receivable from Other Funds-For transactions affecting the amount receivable from other funds.
- 1249999 F Total Current Assets
- 1250000 H Long-term Assets-Land, buildings, and equipment owned by the parish.
  - 1250001 Land-The cost of land owned by the parish, and improvements to that land. Separate accounts will be made for each parcel of land and each improvement.
  - 1260000 Buildings-The cost of buildings purchased or constructed by the parish, as well as major renovations to these buildings. Separate accounts will be made for each building.
  - 1270000 Equipment-The cost of equipment purchased by the parish. Separate accounts will be made for each category of equipment.
- 1299998 F Total Long-Term Assets
- 1299999 F Total Assets
- 2000000 H Liabilities and Fund Balance
- 2200000 H Liabilities-Debts associated with capital assets
  - 2210000 H Notes Payable- Amounts owed to others, evidenced by a formal note. This account is for the principal amount only. If the parish has more than one note of a specific type mentioned below, a separate account should be set up for each note. Transactions include borrowing and paying back the note. The balance in the account represents the amount due.
    - 2211000 Notes owed to Bank-For transactions affecting the amount of notes owed to a bank.
    - 2212000 Notes Owed to Diocese-For transactions affecting the amount of notes owed to the Diocese.
    - 2214000 Notes Owed to Parishioners-For transactions affecting the amount of notes owed to parishioners.
    - 2219000 Notes Owed to Others-For transactions affecting the amount of notes owed to others not specifically mentioned above.
  - 2219999 F Total Notes Payable
  - 2290000 H Other Liabilities-Amounts owed for items other than those mentioned above. The balance in the account represents the amount due.
    - 2292000 Owed to Other Funds-For transactions affecting the amount owed to other funds.
  - 2299998 F Total Other Liabilities
- 2299999 F Total Capital Liabilities
- 3000000 H Fund Balance-The net worth of the capital fund
  - 3100000 Fund Balance-The amount of net worth as of the beginning of the fiscal year. The computer updates this account at the end of each fiscal year. Entries are not normally be made to this account.

- 3600000 Revenues over Expenses-The amount of revenues minus expenses for the fiscal year to date. The computer updates these accounts automatically each month. No entries are needed.
- 3999998 F Total Fund Balance
- 3999999 F Total Liabilities and Fund Balance
- 4600000 H Revenues
  - 4610000 Donations-Donations designated for capital projects.
  - 4620000 Interest Income-Interest earned on money set aside for capital projects.
  - 4630000 Building Collection-Money received in a special collection for capital projects.
  - 4640000 Fund-Raisers-Money raised through fund-raisers for capital projects. If the parish has more than one fundraiser, separate accounts should be set up for each event.
  - 4650000 Grants-Grants designated for capital projects. If the parish receives more than one grant, separate accounts should be set up for each grant.
  - 4660000 Gain on Sale of Assets-Money received from the sale of parish property and equipment in excess of the book value. This would include the sale of equipment, furniture, land, buildings, etc.
  - 4680000 Transfer from Other Funds-Money transferred from other funds to the capital fund.
- 4699999 F Total Revenues
- 9200000 H Expenses
  - 9210000 Fund Raising Costs-Expenses related building project fund raisers. If the parish has more than one fundraiser, separate accounts should be set up for each event.
  - 9220000 Interest Expense-The interest portion of payments for debt incurred for a building project.
  - 9230000 H Depreciation Expense-The periodic allocation of the cost of long-term assets.
    - 9231000 Depreciation Expense-Buildings-Depreciation on parish buildings
    - 9235000 Depreciation Expense-Equipment-Depreciation on parish equipment
  - 9260000 Loss on Sale of Assets-Money lost on the sale of property and equipment for less than its book value. This would include the sale of equipment, pews, fixtures, land, buildings, etc.
- 9299999 F Total Expenses

## **Cemetery Fund**

This fund is used to record transactions dealing with the parish cemetery. Examples of transactions that would be recorded in this fund include receiving donations for cemetery upkeep and doing routine maintenance on the cemetery grounds.

- 1300000 H Cemetery Assets-Assets available for the parish's cemetery. Transactions include deposits and withdrawals. If the parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).

1310000 Checking Account-For transactions affecting the cemetery checking account for the cemetery.  
 1320000 Savings Account-For transactions affecting the cemetery savings account.  
 1330000 CDs--For transactions affecting the amount invested in certificates of deposit.  
 1340000 CCF account-For transactions affecting the amount invested in the Catholic Community Foundation for cemetery use.  
 1366000 Receivable from Other Funds-For transactions affecting the amount receivable from other funds.  
 1399999 F Total Cemetery Assets  
 2000000 H Liabilities and Fund Balance  
 2000001 H Liabilities  
     2310000 H Notes Payable- Amounts owed to others, evidenced by a formal note. This account is for the principal amount only. If the parish has more than one note of a specific type mentioned below, a separate account should be set up for each note. Transactions include borrowing and paying back the note. The balance in the account represents the amount due.  
         2311000 Notes owed to Bank-For transactions affecting the amount of notes owed to a bank.  
         2312000 Notes Owed to Diocese-For transactions affecting the amount of notes owed to the Diocese.  
         2314000 Notes Owed to Parishioners-For transactions affecting the amount of notes owed to parishioners.  
         2319000 Notes Owed to Others-For transactions affecting the amount of notes owed to others not specifically mentioned above.  
 2319999 F Total Notes Payable  
 2390000 H Other Liabilities-Amounts owed for items other than those mentioned above. The balance in the account represents the amount due.  
     2392000 Owed to Other Funds-For transactions affecting the amount owed to other funds.  
 2399998 F Total Other Liabilities  
 2999999 F Total Liabilities  
 3000000 H Fund Balance-The net worth of the cemetery fund  
     3100000 Fund Balance-The amount of net worth as of the beginning of the fiscal year. The computer updates this account at the end of each fiscal year. Entries are not normally be made to this account.  
     3600000 Revenues over Expenses-The amount of revenues minus expenses for the fiscal year to date. The computer updates these accounts automatically each month. No entries are needed.  
 3999998 F Total Fund Balance  
 3999999 F Total Liabilities and Fund Balance  
 4700000 H Revenue  
     4710000 Donations-Donations designated for the cemetery.  
     4720000 Interest Income-Interest earned on money invested for the cemetery.

- 4730000 Cemetery Collection-Money received in a special collection for the cemetery.
- 4740000 Sale of Lots & Care-Money received from the sale of cemetery lots and the upkeep of the cemetery.
- 4780000 Transfer from Other Funds-Money transferred from other funds to the cemetery fund.
- 4799999 F Total Revenues
- 9300000 H Expenses-Expenses related to the parish cemetery.
  - 9310000 Supplies-For supplies needed to maintain the cemetery. This includes grass seed, fertilizer, repair supplies, etc.
  - 9320000 Labor-For labor expenses incurred in the upkeep of the cemetery. Upkeep includes mowing the lawn, fertilizing, hedging, etc.
  - 9330000 Equipment-For all expenses related to the purchase of equipment for the cemetery. This includes lawn mowers, trimmers, etc. This account is only used if the parish does not have a Capital Fund
  - 9340000 Equipment Repairs & Maintenance-For all expenses related to the repair and maintenance of cemetery equipment. This would include repairing the lawn mower.
  - 9350000 Fixture Purchase-For all expenses related to the purchase of fixtures for the cemetery. This includes items such as statues and fences.
  - 9360000 Fixture Upkeep & Maintenance-For costs related to upkeep and maintenance of cemetery fixtures such as statues and fences.
- 9399999 F Total Cemetery Expenses
- 9999999 F Total Expenses

## **Endowment Fund**

This fund is used to record transactions dealing with endowments the parish has set up. An endowment is money that has been set aside for the sole purpose of generating income. The money itself cannot be spent, only the income on that money. The income can be available for the general use of the parish, or it can be restricted to a specific purpose, such as education. If the interest is reinvested in the endowment, it is recorded in this fund. Otherwise the interest from the endowments is recorded in the fund where the money will be used. (For example, the interest income on an education endowment would be recorded as a revenue in the operating fund. Income on a cemetery endowment would be recorded in the cemetery fund.)

- 1400000 H Assets-Assets held as endowments. Transactions include deposits and withdrawals. If the parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).
  - 1420000 Savings Account-For transactions affecting the endowment savings account.
  - 1430000 CD's--For transactions affecting the amount invested in certificates of deposit.
  - 1440000 CCF account-For transactions affecting the amount invested in the Catholic Community Foundation for

endowments.

1999999 F Total Assets

2000000 H Liabilities and Fund Balance

2400001 H Liabilities

2490000 H Other Liabilities-Amounts owed for items other than those mentioned above. The balance in the account represents the amount due.

2492000 Owed to Other Funds-For transactions affecting the amount owed to other funds.

2499998 F Total Other Liabilities

2999999 F Total Liabilities

3000000 H Fund Balance-The net worth of the endowment fund

3100000 Fund Balance-The amount of net worth as of the beginning of the fiscal year. The computer updates this account at the end of each fiscal year. Entries are not normally be made to this account.

3600000 Revenues over Expenses-The amount of revenues minus expenses for the fiscal year to date. The computer updates these accounts automatically each month. No entries are needed.

3999998 F Total Fund Balance

3999999 F Total Liabilities and Fund Balance

4000000 H Revenues

4810000 Donations- Donations designated for use as an endowment. If the parish has a number of endowments, separate accounts should be set up for each endowment.

4780000 Transfer from Other Funds-Money transferred from other funds to the endowment fund.

4999999 F Total Revenues

## **Custodial Fund**

This fund accounts for money that the parish handles in a custodial capacity. The money is given to the parish to be turned over to another entity. The money involved is neither an income or expense to the parish.

1500000 H Assets-Assets held for one party, to be transferred to another party. Transactions include deposits and withdrawals. If the parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).

1510000 Checking Account-For transactions affecting the custodial checking account.

1520000 Savings Account-For transactions affecting the custodial savings account.

1999999 F Total Assets

2500001 H Liabilities

2500000 H Custodial Liabilities-Liabilities associated with custodial responsibilities of the parish. These accounts are only used if the parish does not have a Custodial Fund.

- 2510000 H Diocesan Collections Payable-For all transactions related to Diocesan collections. Transactions include the receipt of the collection and payments made to the diocese.
- 2510400 Diocesan Annual Appeal-For all transactions related to the Diocesan Annual Appeal. The rebate is coded to account 4156000.
- 2510800 Black & Native American-For all transactions related to the Black and Native American collection. This collection is the first Sunday of Lent.
- 2511200 Catholic Relief Services-For all transactions related to the Catholic Relief Services collection. This collection is the fourth Sunday of Lent.
- 2511600 Catholic Home Mission Appeal-For all transactions related to the Catholic Home Mission Appeal. This collection is the last Sunday of April.
- 2512000 Catholic Communication/Catholic University Collection-For all transactions related to the Catholic Communication/Catholic University collection. This collection is the third Sunday in May.
- 2512400 Holy Father (Peter's Pence)-For all transactions related to the Holy Father collection. This collection is the second Sunday in July.
- 2512800 Latin American Collection-For all transactions related to the Latin American collection. This collection is the second Sunday in September.
- 2513200 Propagation of the Faith-For all transactions related to the Propagation of the Faith collection. This collection is the third Sunday in October.
- 2513600 Campaign for Human Development-For all transactions related to the Campaign for Human Development collection. This collection is the Sunday before Thanksgiving.
- 2514000 Retired Religious Collection- For all transactions related to the Retired Religious collection. This collection is the second Sunday in December.
- 2519000 Other Special Collections -For all transactions related to other special diocesan collections. These collections may be taken at various times of the year for special needs.
- 2519999 F Total Diocesan Collections Payable
- 2590000 H Other Liabilities
  - 2591000 In/Out Account-For receipts and disbursements that simply flow through the organization. Money that goes in and out. Use only when the same amount will come in and go out.
- 2599998 F Total Other Liabilities
- 2999999 F Total Liabilities

## **School Fund**

This fund records all transactions related to the day-to-day operations of the parish school. Capital projects related to the school are recorded in the capital fund; endowments related to the school are recorded in the endowment fund.

- 1600000 H Assets-Assets available for the parish school. Transactions include deposits and withdrawals. If the parish has more than one of a specific item mentioned below, a separate account should be set up for each (e.g. a parish with multiple CDs should have multiple CD accounts).
- 1610000 Checking Account-Transactions affecting the checking account of the school.
- 1620000 Savings Account-Transactions affecting the savings account of the school.
- 1630000 CD's--Transactions affecting the amount invested in certificates of deposit for the school.
- 1640000 CCF Account-Transactions affecting the amount invested in the Catholic Community Foundation for the school.
- 1650000 Petty Cash-Transactions affecting the permanent balance of the petty cash fund for the school. This would not include replenishing the petty cash fund to its original balance. See page XXX for further details.
- 1680000 H Receivables-Amounts due or receivable from others. The balance of these accounts equals the amount due.
  - 1681000 Tuition Receivable-Transactions affecting the amount receivable for tuition. 1682000 Receivable from Hot Lunch-Transactions affecting the amount receivable from the hot lunch program.
  - 1686000 Receivable from Other Funds-For transactions affecting the amount receivable from other funds.
  - 1689000 Accounts Receivable-Transactions affecting accounts receivable not specifically listed above.
- 1689999 F Total Receivables
- 1999999 F Total Assets
- 2000000 H Liabilities and Fund Balance
- 2600000 H Liabilities-Amounts owed by the school
  - 2610000 Notes Payable- Amounts owed to others, supported by a formal note. This account is for the principal amount only. If the parish has more than one note of a specific type mentioned below, a separate account should be set up for each note. Transactions include borrowing and paying back the note. The balance in the account represents the amount due.
    - 2611000 Notes owed to Bank-Transactions affecting the amount of notes owed to a bank.
    - 2612000 Notes Owed to Diocese-Transactions affecting the amount of notes owed to the diocese.
    - 2613000 Notes Owed to Parishioners-Transactions affecting the amount of notes owed to parishioners.
    - 2619000 Notes Owed to Others-Transactions affecting the amount of notes owed to others not specifically mentioned above.
  - 2619999 F Total Notes Payable
  - 2630000 H Payroll Withholdings Payable-Amounts owed due to employees' payroll taxes and benefits. Transactions for these accounts include withholding from the employees' paycheck and paying the diocese or government. The balance in the account represents the amount due.
  - 2631000 Federal Withholding Payable-Transactions affecting the amount of federal taxes payable.

- 2632000 State Withholding Payable-Transactions affecting the amount of state taxes payable.
- 2633000 Social Security Withholding Payable-Transactions affecting the amount of Social Security taxes payable.
- 2633000 Medicare Withholding Payable-Transactions affecting the amount of Medicare taxes payable.
- 2635000 Health Insurance Payable-Transactions affecting the amount of health insurance premiums payable.
- 2636000 Cafeteria Plan Withholding Payable-Transactions affecting the amount withheld for the cafeteria plan components B and C.
- 2637000 Supplemental Life Insurance Payable-Transactions affecting the amount of supplemental life insurance premiums payable.
- 2639000 Other Payroll Withholdings-Transactions affecting the amount owed for other payroll withholdings.
- 2639999 F Total Payroll Withholdings Payable
- 2690000 Other Liabilities-Amounts owed to creditors other than those listed above
- 2691000 In/Out Funds-Receipts and disbursements that simply flow through the organization. Money that goes in and out. Use only when the same amount will come in and go out.
- 2692000 Owed to Other Funds-For transactions affecting the amount owed to other funds.
- 2699000 Accounts Payable-Transactions related to the amount due to various businesses. This account will only be used with accrual accounting.
- 2699999 F Total Miscellaneous Liabilities
- 2999999 F Total Liabilities
- 3000000 H Fund Balance-The net worth of the school fund
- 3100000 Fund Balance-The amount of net worth as of the beginning of the fiscal year. The computer updates this account at the end of each fiscal year. Entries are not normally be made to this account.
- 3600000 Revenues over Expenses-The amount of revenues minus expenses for the fiscal year to date. The computer updates these accounts automatically each month. No entries are needed.
- 3999998 F Total Fund Balance
- 4900000 H Revenues
- 4910000 H Tuition-Money received on behalf of the students to help pay education costs.
- 4911000 Tuition--Money received on behalf of the students to help pay education costs.
- 4919999 F Total Tuition
- 4930000 H Donations/Grants/Subsidies-Revenues from donations, grants, and subsidies
- 4931000 Donations-Money received from gifts
- 4934000 Grants-Money the school receives from grants. If there are many different grant sources, separate accounts can be set up for each grant.
- 4937000 Subsidies-Money received as a subsidy. If the school receives subsidies from more than one source, separate accounts can be created for each source.

- 4939999 F Total Donations/Grants/Subsidies
- 4940000 H Fund Raising Projects-Revenues generated by fund-raising activities
  - 4941000 Fund Raising Projects-Money received by the school from fund-raising projects. If the school has more than one project, separate accounts should be created for each project.
- 4949999 F Total Fund Raising Projects
- 4990000 H Other Revenue-Revenues from sources other than those covered above.
  - 4991600 Rental Income-Money received from the rental of school facilities.
  - 4992000 Interest Income-Interest earned on school investments
  - 4992400 Dividend Income-Dividends received on school investments
  - 4992800 Insurance Recovery-Money received in the settlement of an insurance claim.
  - 4999000 Miscellaneous Income-Money received which is immaterial in amount, does not fit anywhere else, and is not significant enough to justify the creation of a new account number. Use this account sparingly.
- 4999998 F Total Other Revenues
- 4999999 F Total Revenues
- 8000000 H Expenses
  - 8000001 H Administration Expenses-Expenses associated with the administration of the school.
    - 8200000 H Compensation-Expenses related to salaries and benefits of administrative employees.
      - 8210000 Principal-The salary paid to the principal.
      - 8220000 Bookkeeper-The salary paid to the school bookkeeper.
      - 8230000 Secretary-The salary paid to the school secretary.
      - 8250000 Other Staff Salaries-The salary of other staff persons not specifically listed. Separate accounts can be created for each position.
      - 8260000 Continuing Education-Costs related to continuing education for administrative personnel. This includes magazine subscriptions, registration fees, tuition, lodging and meals, etc.
      - 827000 Staff Appreciation-Costs related to staff appreciation for administrative personnel. This could include a dinner, party, gifts for the staff etc.
      - 8280000 Social Security Expense-The employer's portion of Social Security payments for administrative employees. The employees' portion is coded to 2633000.
      - 8282000 Medicare Expense-The employer's portion of Medicare payments for administrative employees. The employees' portion is coded to 2634000.
      - 8284000 Pension Expense-Payments made for pension premiums for administrative employees.
      - 8288000 Unemployment Insurance Expense-Payments made for unemployment insurance premiums for administrative employees.
      - 8290000 Workers Compensation-Payments made for workers compensation premiums for administrative

- employees.
- 8292000 Health/Life/LTD Expense- The employer's portion of payments made to the diocese for medical, dental, life, and long-term disability insurance premiums for administrative employees.
  - 8299999 F Total Compensation
  - 8300000 H Educational Facilities-Expenses related to the school building.
    - 8311000 Electricity-The portion of the electric bill which is allocated to the school.
    - 8312000 Water/Sewage/Garbage-The portion of the water, sewer, and garbage bill allocated to the school.
    - 8313000 Heating -The portion of the heating fuel bill allocated to the school.
    - 8314000 Property/Liability Insurance-The portion of property and liability insurance charges allocated to the school.
    - 8317000 Property Taxes-Property taxes assessed against the school.
    - 8318000 Street Assessments-Street assessments against the school.
    - 8351000 Repairs & Maintenance-The cost of repairs and maintenance to the school. This includes repairs and maintenance to equipment, buildings, and other major items.
    - 8352000 Grounds Upkeep-Expenses related to grounds upkeep that are allocated to the school. This includes salaries other than the janitor, grass seed, fertilizer, lawn mower, hedge trimmer, grass shears, etc.
    - 8353000 Janitor-The portion of the janitor's salary which is allocated to the school.
    - 8354000 Supplies and Equipment-Expenses related to general supplies and equipment for the school. This includes mops, pails, toilet paper, light bulbs, dish soap, towels, dishes, etc.
    - 8355000 Furnishings-Expenses related to the purchase of new furniture for the school. Significant items should be recorded in the Capital Fund, if the parish has one.
    - 8380000 Social Security Expense-The employer's portion of Social Security payments for school upkeep employees. The employees' portion is coded to 2633000.
    - 8382000 Medicare Expense-The employer's portion of Medicare payments for school upkeep employees. The employees' portion is coded to 2634000.
    - 8384000 Pension Expense-Payments made for pension premiums for school upkeep employees.
    - 8388000 Unemployment Insurance-Payments made for unemployment insurance premiums for school upkeep employees.
    - 8390000 Workers Compensation-Payments made for workers compensation premiums for school upkeep employees.
    - 8392000 Health/Life/LTD Expense-The employer's portion of payments for medical, dental, life, and long-term disability insurance premiums for school upkeep employees.
  - 8399999 F Total Educational Facilities Expenses
  - 8400000 H Fund-Raising Costs-Expenses related to revenue-generating activities.

- 8410000 Fund Raising Costs-Costs related to the fund-raising activities of the school. If the school has more than one fund-raiser, separate account numbers can be set up for each fund-raiser.
- 8499999 F Total Fund-Raising Costs
- 8500000 H Office Expenses-Office expenses related to the administration of the school.
  - 8510000 Office Supplies-Supplies used in the school office. This includes paper, envelopes, paper clips, rubber bands, pens, pencils, liquid paper, ribbons, etc.
  - 8520000 Printing-The costs of printing & photocopying. This includes both materials and labor charges.
  - 8530000 Postage-The costs of postage for the school office.
  - 8540000 Telephone-Costs related to administrative telephones. This includes hook-up charges, monthly fees, and long distance charges.
  - 8550000 Office Equipment-Purchases and rentals of office equipment including typewriters, dictation equipment, photocopiers, postage machines, pencil sharpeners, calculators, computers, etc. Significant items should be recorded in the Capital Fund, if the parish has one.
- 8599999 F Total Office Expenses
- 8900000 H Other Administrative Expenses-Administrative expenses other than those previously mentioned
  - 8904000 Petty Cash Short & Over-Any short or over amounts in a petty cash fund. A cash short would increase this account; a cash over would decrease this account.
  - 8908000 Bank Service Charge-Service charges assessed by the school's bank.
  - 8920000 Interest Expense-The interest portion of payments for school debt
  - 8924000 Diocesan Accounting Charge-Quarterly payments for the accounting service provided by the diocese.
  - 8930000 Travel Expenses-Expenses related to travel by administrative personnel. This could include the bookkeeper, secretary, etc.
  - 8934000 Advertising-Expenses for advertising done by the school. This includes newspaper, radio, television, etc.
  - 8999000 Miscellaneous Expense-Expenses that are immaterial in amount, will not fit into any other account, and are not significant enough to justify a new account number. This account should be used sparingly.
- 8999998 F Total Other Administrative Expenses
- 8999999 F Total Administration Expenses
- 9000000 H Instructional Expenses-Expenses related to the instructional activities of the school.
  - 9100000 H Compensation-The cost of salaries and benefits for instructional employees.
    - 9110000 Teachers-Salaries paid to the teachers. This does not include substitute teachers.
    - 9120000 Substitute Teachers-Salary paid to substitute teachers.
    - 9130000 Teachers Aide-Salaries paid to teachers' aides.
    - 9160000 Continuing Education-Costs related to continuing education for instructional employees. This includes

- magazine subscriptions, registration fees, tuition, lodging and meals, etc.
- 9170000 Staff Appreciation-Costs related to staff appreciation for instructional employees. This could include a dinner, party, gifts for the staff etc.
- 9180000 Social Security Expense-The employer's portion of Social Security tax payments for instructional employees. The employees' portion is coded to 2633000.
- 9182000 Medicare Expense-The employer's portion of Medicare tax payments for instructional employees. The employees' portion is coded to 2634000.
- 9184000 Pension Expense-Payments made for pension premiums for instructional employees.
- 9188000 Unemployment Insurance Expense-Payments made for unemployment insurance premiums for instructional employees.
- 9190000 Workers Compensation-Payments made for workers compensation premiums for instructional employees.
- 9192000 Health/Life/LTD Expense-The employer's portion of payments made to the diocese for medical, dental, life, and long-term disability insurance premiums for instructional employees.
- 9199999 F Total Compensation
- 9200000 H Department Expense-Expenses associated with various departments of the school.
  - 9204000 Religion Department-Expenses associated with the religion department.
  - 9208000 English Department-Expenses associated with the English department.
  - 9212000 Math Department-Expenses associated with the math department.
  - 9216000 Art Department-Expenses associated with the art department.
  - 9220000 Science Department-Expenses associated with the science department.
  - 9224000 Music Department-Expenses associated with the music department.
  - 9228000 Library-Expenses associated with the school library.
  - 9232000 Physical Education Department-Expenses associated with the physical education department.
  - 9236000 Reading Department-Expenses associated with the reading department.
  - 9240000 Social Studies-Expenses associated with the social studies department.
  - 9244000 Student Counseling-Expenses associated with student counseling.
  - 9248000 Accreditation/Self Study-Expenses associated with the accreditation/self study process.
- 9299999 F Total Department Expense
- 9300000 H Instructional Supplies-Supplies for general instructional use.
  - 9310000 Textbooks-The cost of textbooks used in the school
  - 9320000 A/V Equipment/Materials-The cost of purchasing and/or renting audio/visual equipment and materials for use in the classroom.
  - 9330000 Academic Supplies-Supplies purchased for use in the classroom.

9340000 Printing Expense-The costs of printing, photocopying, etc.  
9399999 F Total Instructional Supplies  
9900000 H Other Instructional Expenses  
9930000 Travel Expense-Travel expenses incurred for instructional purposes, such as field trips.  
9999997 F Total Other Instructional Expenses  
9999998 F Total Instructional Expenses  
9999999 F Total Expenses