

DIOCESE OF CHARLESTON
MASTER CHART OF ACCOUNTS - PARISH

The master chart of accounts and a description for each account is listed below. This is a “master” list. These accounts will be used for the Diocesan Parish Reports effective July 1, 2021. This master list was developed by a Diocesan committee that consisted of representatives from the Finance Office, Pastors, and bookkeepers.

The numbering system for the chart of accounts consists of six digits. The first two digits identify the different areas on the Diocesan Parish Report. The last four digits represent the standard account numbers recommended by the *Accounting Principles and Reporting Practices for Churches and Church-Related Organizations* published by the National Conference of Catholic Bishops.

The chart of accounts is designed for you to add or develop you own sub accounts under any of the master accounts. Sub accounts should contain the first six digits as listed. The account can be broken down by the use of a decimal point, 222744.01, a dash, 222744-01, or two additional digits, 22274401, depending on the capability of your particular accounting system.

This master chart of accounts and Diocesan Parish Reports will be updated as necessary. Any suggestions, comments or questions should be referred to the Office of Financial Services.

ACCOUNT DESCRIPTIONS

Account Number

Account Name

Assets

Cash & Checking Accounts

011001	Checking Account, Operating - This account will be the primary operating checking account. This account should be used for all payments and deposits.
011008	Checking Account, Cemetery/Columbarium – This account is used for disbursements and deposits related to perpetual care and sales.
011009	Checking Account, Payroll - This account is only used if you need a separate account for your payroll. It is an imprest fund type of account; that is, you can only use it for payroll receipts and disbursements. The exact payroll amounts will be deposited and then disbursed for the payroll. You should set this up with your bank so that they make all the transfers.
011010	Checking Account, Mass Stipends - This account is used for disbursements and deposits related to mass stipends.
011020	Petty Cash - Used when you initially establish, increase or decrease your petty cash fund. The petty cash fund should not exceed \$200.00 . Petty cash replenishment will be done by crediting the operating checking account and debiting the appropriate expense accounts.

Other Assets

111101	Diocesan Savings Deposits - The total of all funds deposited with the Diocese. This will be a master account if you have more than one savings account with the Diocese.
111111	Certificates of Deposit, Non-Diocese - The total of all Certificates of Deposit deposited with Non-Diocese sources. This will be a master account if you have more than one certificate of deposits.
111112	Non – Diocesan Savings Account - The total of all non-diocesan savings accounts. This should be a master account if you have more than one non-diocesan savings account.

- 111113 Endowment Account** –Endowments are placed in this account. (Restricted endowments are placed in **301113 Restricted Endowments**. This should be a master account if you have more than one endowment account.) Endowments must be reviewed by the office of finance and approved by the Bishop before establishment.
- 111115 Non-Diocesan Cemetery/Columbarium Account** - This account is used to maintain funds for both perpetual care and sales (sub-accounts can be used for separate accounts).
- 111120 Non-Diocesan Building Fund** - This account is used to maintain segregated funds that are designated for any type of building fund or capital improvement program.
- 111240 Diocesan Approved Long Term Investments** - This account is used to record the value of all equity investments. Investment options must be government-insured, interest-bearing accounts/instruments to maximize the earning power of available cash balances. The following are examples of allowable investment instruments: U.S. Government Instruments, State/Muni Government Instruments, Money Market Funds and Government Agency Instruments. The value will be based on the market value, if donated, or the actual cost including fees if purchased by the parish. Actual interest and dividends received will be recorded in account 444691 Savings & Investment Interest - Non Diocesan Deposits. Actual realized gains and losses will be recorded in account 444692 Realized Gain (Loss) on Sale of Non-Exempt Investments.
- 115000 Cemetery/Columbarium Accounts Receivable** - This account is used to record the balance of all unpaid cemetery/columbarium sales. When a sale occurs, the entire purchase price is credited to account 514490 Cemetery/Columbarium Sales. Any cash paid at the time of purchase is debited to account 011008 Checking Account, Cemetery/Columbarium and the balance or unpaid portion is debited to the receivable account. Payments received would be recorded by debiting the Cemetery/Columbarium checking account and crediting the receivable account.
- 115500 Salaries Receivable** - This account is to be used only with approval of Financial Services.
- 116000 Prepaid Expense** - This account is used to record an asset that results from the payment for a good or service such as rent or insurance that has not yet been received or used. When the goods or services are received or used the asset account is credited and the corresponding expense account debited. This account must be reconciled at year end.
- Land, Buildings & Equipment***
- 121522 Land** - The value of the land owned by the parish. Record any purchase or disposal of land here.
- 121523 Buildings** - The value of all parish buildings. Record any purchase or disposal of buildings here. Any capital building improvements can also be recorded here in a subaccount listing. Capital improvements are projects that either involve the addition of a permanent structural improvement or the restoration of some aspect of a property. The improvement must either enhance the property's overall value or increases its useful life.

- 121524** **Furnishings and Contents** - The total value of all furnishings and contents of all the parish property. You may want to make this a master account and use sub accounts to provide better control. Record any purchase or disposal of furnishing and contents here.
- 121525** **Stained Glass** - The total value of the stained glass windows. Record any purchase or disposal of stained glass here.
- 121526** **Ecclesiastical Furnishings** - The total value of the ecclesiastical items over \$1,000 that belong to the parish. Ecclesiastical furnishings include, but are not limited to, vestments, chalices, ciborium, monstrance, processional crucifix and candles, etc. Record any purchase or disposal of ecclesiastical furnishings here.
- 121527** **Equipment** - The total value of all equipment. You may want to make this a master account and use sub accounts to provide better control. Record any purchase or disposal of equipment here.
- 121564** **Vehicles** - The total value of any vehicles that belong to the parish. This may be a master account if you have more than one vehicle. Record any purchase or disposal of parish owned vehicles here.
- 121600** **Construction in Progress (CIP)** – the costs associated with constructing an asset which is not yet complete or before it is placed in service. Once the construction is complete, the amount of CIP should be credited and debit long term fixed asset for the full amount of the project cost. Use this as a master account and make a sub account for each project.

Liabilities

- 202201** **Accounts Payable** - The total value of all accounts payable. This will only be the normal day to day routine payments.
- 202202** **FICA/Medicare Tax Payable** - This is the amount that you have withheld from employees but not yet sent to the Internal Revenue Service.
- 202203** **Federal Withholding Tax Payable** - The total amount you have withheld from employees but not yet sent to the Internal Revenue Service.
- 202204** **State Withholding Tax Payable** - The total amount you have withheld from employees but not yet sent to the State Revenue Service.
- 202205** **Health Insurance Withheld** - The total amount you have withheld from employees but not yet sent to the health care provider.
- 202206** **Garnishments** – The total amount withheld from employees but not yet sent to the garnishment agency ex. child support, alimony, student loans.
- 202207** **Retirement Withheld Payable** - The total amount you have withheld from employees and priests but not yet sent to the retirement provider.
- 202212** **Vision Insurance Withheld** – The total amount you have withheld from employees but not yet sent to the vision care provider.
- 202213** **Life Insurance Withheld** – The total amount you have withheld from employees but not yet sent to the life insurance provider.
- 202214** **Healthcare Flexible spending account (FSA)** - This is the amount withheld from employees to be withdrawn by custodian.

- 202215 Hartford Combined Billing Clearing** - This account replaces the liability accounts 202212 and 202213. Additionally, it is a holding place for employer provided life and long term disability insurance expense. This account is to be used as a clearing account for all. As a clearing account, it should be reduced to \$0 monthly.
- 231305 Loans - All Sources** - This is used for all loans. If you have more than one loan it is advisable to use sub accounts for better accountability.
- 231306 Lease Obligation – Capital Lease-** This account is used to record leases of equipment that are recorded as assets. Upon the signing of the lease the asset is recorded at full value on the balance sheet and the lease obligation account credited for the same amount. Each time a lease payment is made the operating account is credited and the lease obligation account debited.
- 231450 Loans - Payroll Protection Program** - This account records only Payroll Protection Program loans.
- 231605 Mass Offerings Payable** – This account is used to record all monies donated by a parishioner for the celebration of masses for the repose of the soul or any other intention. Upon performance of the Mass, payment of the mass offering to the priest is recorded by **crediting the operating account** and **debiting the mass offering payable account**. The resultant earned revenue and salary expense are then recorded in account **532702 Mass Offerings** and account **616001 Salaries – Pastor**.
- 231905 Due To Parish Organizations** - This account will be used to record all monies deposited for an affiliated parish organization (i.e. youth groups, choir, etc.) which does not maintain their own checking account. These monies should not be parish funds. Also record the payment of any expenses for an affiliated parish organization here provided the expense should be paid from the funds previously deposited here.
- 232101 Notes - Payable -**
- 260100 Unearned Income** — This account records unearned revenue (does not include advanced tuition payments/fees or restricted gifts/donations) received in the current fiscal year but to be spent in the next fiscal year(s); i.e. monies associated with exchange transactions, multi-year grants, etc. Contact the Office of Financial Services if an entry to this account is necessary.

Equity

- 301113 Restricted Endowments** - This account will be used to record the restricted endowments as equity. Endowments that are not restricted are placed in the **111113 Endowment Account**. This will be a master account if you have more than one endowment account.
- 303101 Prior Years Fund Balance** - At fiscal year end the Prior Year Fund Balance (PYFB) will be updated automatically for Fiscal Year End (FYE) net income/loss. **This account should not have entries made to it throughout the fiscal year. If an adjusting entry is necessary at any time during the year contact Financial Services for approval.** In summary, the PYFB from one year to the next should equal the FYE net income/loss.
- 303102 Retained Surplus** - Net surplus or deficiency for the reporting period.

REVENUE

Assessable Parish Operating Revenue

Collections

- 414270 Sunday Collections - Envelopes** - Record here all cash and checks received in the parish envelopes for the Sunday offertory except Easter. Parish members that contribute to the offertory by check but did not use their envelope should also be included in this account.
- 414271 Sunday Collections - Loose** - Record here all cash and checks received in the parish Sunday offertory, except Easter, from individuals that are not registered or assigned a parish envelope number.
- 414272 Collections - Holy Days** - Record here all cash and checks received in the parish offertory for all Holy Days except Christmas. You may desire to make sub accounts for envelopes and loose collections.
- 414273 Collections - Christmas** - Record here all cash and checks received in the parish offertory for Christmas. You may desire to make sub accounts for envelopes and loose collections.
- 414274 Collections - Easter** - Record here all cash and checks received in the parish offertory for Easter. You may desire to make sub accounts for envelopes and loose collections.

Designated Offerings

- 424280 Special Collections - Building Fund, Non Exempt** - This account is used to record all cash and checks received for non exempt building fund and debt reduction collections. Sub accounts may be used to distinguish between envelopes and loose. Exempt building fund collections will be place in **514749 Building Fund - Specific** (use of this account requires diocesan approval).
- 424281 Special Collections - Memorials, Non Exempt** - This account is used to record all cash and checks received for non exempt memorial collections or donations.
- 424282 Special Collections - Miscellany** - This account is used to record all cash and checks received for *The New Catholic Miscellany*.
- 424283 Special Collections - Insurance** - This account is used to record all cash and checks received for meeting insurance deductibles due for insurance claims on property and building damages.
- 424284 Special Collections - Catholic Schools** - This account is used to record all cash and checks received for Catholic Schools.
- 424285 Donations - Flowers** - Record all donations received for flowers or church decorations in this account.
- 424286 Donations - Candles** - Record all donations received for votive or church candles in this account.
- 424287 Donations - Literature** - This account is used to record all donations received for books, pamphlets, cards, bibles etc. This account is not used for textbooks or literature for any of the Faith Formation programs.

424288 Donations - Miscellaneous - Record all miscellaneous donations received in this account, i.e. electric bill, altar bread and wine, poor box etc. in this account. This is to be used to record the individual parish's collection for a charitable organization of their choosing

424289 Sacramental Offerings/Stole Fees – This account is used to record voluntary offerings **made to the parish** on the occasion of some parochial liturgical ministry such as the celebration of baptism, marriage, funeral, or the blessing of homes. Such offerings belong to the Parish Treasury. This does not represent a voluntary offering to the person of the minister.

Other Income

444230 Donations From Parish Organizations - Record any donations parish related organizations in this account.

444232 Special Fund Raising Events (Net) - This account will be used as a net account to ensure that only the actual profit from fund raisers is assessable. Record all income and expenditures associated with special fund raising events in this account. It is advisable to use this as a master account and develop sub accounts to provide better accountability of the associated expenses to provide a clear picture of profit or loss for each fund raising event.

444401 Checking Account Interest - This account will be used to record all checking account interest.

444601 Rental of Facilities (Net) - This account will be used as a net account to ensure that only the actual income from the rental of facilities is assessable. This account is used to record any fees received (i.e. Catholic Mutual Special Event Insurance) and expenditures paid in conjunction with the actual rental of parish facilities.

444650 Other Undefined Income - This account will be used to record the receipts for any other income not specifically defined.

444691 Savings Interest - Non Diocesan Deposits - Record all savings account and investment interest and dividends for non diocesan deposits and investments in this account. This will be done by a journal entry since most savings interest payments are not made by cash or check.

444692 Realized Gain (Loss) on Sale of Non-Exempt Investments - This account is used to record the realized gain (loss) on the sales of Diocesan approved investments that were not the result of an exemption - i.e. an exempt building fund. This account will increase or decrease throughout the year based on market performance.

Faith Formation Fees

454690 Faith Formation Fees - Nursery - Record any fees received for nursery Faith Formation program in this account.

454691 Faith Formation Fees - Elementary - Record any fees received for elementary Faith Formation program in this account.

454692 Faith Formation Fees - Junior/High School - Record any fees received for junior/high school Faith Formation program in this account.

454693 Faith Formation Fees - Adult - Record any fees received for adult Faith Formation program in this account.

- 454694 **Faith Formation Fees - R.C.I.A.** - Record any fees received for R.C.I.A. Faith Formation program in this account.
- 454695 **Faith Formation Fees - Other** - Record any fees received for other Faith Formation programs in this account.

Non Assessable Parish Revenue

Specific Fund Raising

- 514301 **Bequests (Requires Diocesan Approval)** - Record all bequests received in this account. In accordance with diocesan policy, a written request must be submitted to the Bishop in order to accept the bequest and to obtain an exemption. Each request must include a copy of the will and/or insurance policy of the deceased individual. Once approval is received from the Bishop the bequests may be accepted and recorded as exempt revenue.
- 514401 **Interest On Diocesan Savings Deposits & Investments** - This account will be used to record any interest and dividends on savings deposits or investments with the diocese. This will be done by a journal entry since savings interest payments are not made by cash or check.
- 514410 **Realized Gain (Loss) on Sale of Diocesan Pooled Investments** - This account is used to record the realized gain (loss) on sales of exempt investments. Exempt investments would be diocesan endowment fund or exempt building funds. This account will increase or decrease throughout the year based on market performance.
- 514415 **Unrealized Gain (Loss) on Investments** - This account is used to record the unrealized gain (loss) from the both exempt and non-exempt investments. This account will increase or decrease throughout the year based on market performance.
- 514490 **Cemetery/Columbarium Sales** - This account is used to record all cemetery and Columbarium sales. The entire sales price is recorded here at the time of sale.
- 514749 **Building Fund - Specific - (Requires Diocesan Approval)** - Record all receipts for specific building fund donations in this account. You must obtain prior approval from the Bishop to use this account. All requests and approvals to use this account must be in writing.

Diocesan Collections

- 522701 **Catholic Communications Campaign** - Record all cash and checks received for the Catholic Communications Campaign diocesan collection.
- 522702 **Holy Father (Peter's Pence)** - Record all cash and checks received for the Holy Father (Peter's Pence) diocesan collection.
- 522703 **Holy Land (Good Friday)** - Record all cash and checks received for the Holy Land (Good Friday) diocesan collection.
- 522704 **Catholic Charities** - Record all cash and checks received for the Catholic Charities diocesan collection.
- 522705 **Catholic Relief Services** - Record all cash and checks received for the Catholic Relief Services diocesan collection.
- 522708 **Mission Sunday (Propagation of the Faith)** - Record all cash and checks received for the Mission Sunday (Propagation of the Faith) diocesan collection.
- 522709 **Catholic University** - Record all cash and checks received for the Catholic University diocesan collection.

- 522710 **Black and Indian Home Missions** - Record all cash and checks received for the Black and Indian Home Mission diocesan collection.
- 522711 **Church in Latin America** - Record all cash and checks received for the Church in Latin America diocesan collection.
- 522712 **Campaign for Human Development** - Record all cash and checks received for the Campaign for Human Development diocesan collection.
- 522713 **Disaster Relief Collections** - Record all cash and checks received for disaster relief diocesan approved collections.
- 522714 **Solidarity Fund for the Church in Africa** – Record all cash and checks received for the Solidarity Fund for the Church in Africa diocesan collection.
- 522716 **Rice Bowl** - Record all cash and checks received for the Rice Bowl diocesan collection.
- 522717 **Retirement Fund for Religious** - Record all cash and checks received for the Retirement Fund for Religious diocesan collection.
- 522720 **Church in Central and Eastern Europe** - Record all cash and checks received for the Church in Central and Eastern Europe diocesan collection.
- 522738 **Acquisition of Land** - Record all cash and checks received for the acquisition of land diocesan collection.
- 522739 **Seminary** - Record all cash and checks received for the Seminary diocesan collection.
- 522740 **Infirm Priests** - Record all cash and checks received for the Infirm Priests diocesan collection.
- 522744 **Catholic Home Mission Appeal** - Record all cash and checks received for the Catholic Home Mission Appeal diocesan collection.
- 522750 **Other Diocesan Designated Collections** - Record all cash and checks received for any other collections designated by the Bishop in this account.
- 522760 **August Collection Designated by Bishop** - Record all cash and checks received for the August collection that is announced annually by the Bishop.

Other Funding Sources

- 532701 **Transit** - This account is used to record money that merely passes through the parish books and does not represent revenue or expenditures of the parish. This is not to be used for the individual parish's tithing to or collection for a charitable organization of its choosing. These funds do not belong to the parish and are disbursed in the exact amount as received, e.g. cash received in the offertory for BSA, All Souls Novenas, Mothers and Fathers Day Novenas etc..
- 532702 **Mass Offerings** – This account will be used to record all monies donated by a parishioner for the celebration of masses for the repose of a soul or any other intention. Upon performance of the requested mass, this account is credited and account **616001 Salaries – Pastor** is debited for the donated amount.
- 534201 **BSA Funds Received** - This account is used to record rebates received from the Bishop Stewardship Appeal (BSA) for parish support.
- 534214 **Grant Funds Received** - This account will be used to record any funds received from any type of grant, i.e. Extension Society, American Board of Catholic Mission (ABCM), etc.

- 534300 Other Undefined Income (non-assessable)** – This account will be used to record the receipts for any other income not specifically defined but non-assessable i.e. CSV Life Insurance & Pooled Investment Mass Mutual.
- 534505 Gain(Loss), Cost Only, From Disposal of Fixed Assets** - This account will be used to record the proceeds, cost only, of any fixed asset owned by the parish.
- 534696 Proceeds for Insurance Losses** - This account will be used to record any insurance claims or settlements paid.
- 534720 Funds Received From Other Parishes** - This account is used to record any funds; donations, payments etc., received from other parishes.
- 534725 Diocesan Support Non Loan** - This account will be used to record any funds received from the Diocese for financial support other than BSA or specific grants.

EXPENDITURES

Administrative Expenditures

Priests Salaries and Compensation

- 616001 Salaries - Pastor, Parochial Vicar, Sacramental Priest** - This account is used to record the salary and mass stipends of all priests assigned to the parish: the pastor, parochial vicar, or sacramental priest. The use of sub accounts is encouraged if you have more than one priest assigned. This will assist you in preparing W-2's at the end of the calendar year.
- 616050 Stipends - Extra Clergy** - This account is used to record the stipends of any other priests not assigned to the parish that are paid for saying Mass or administering other sacraments in the pastor's absence.
- 616110 Health Insurance Premiums** - This account is used to record priest health insurance costs of all priests assigned to the parish.
- 616112 Medical Benefit Payments** - This account is used to record payment for priests' health deductibles as well as other medical charges paid by the parish.
- 616114 Retirement** - This account is used to record the priest retirement costs of all priests assigned to the parish.
- 616115 403(b)/Roth Match** - This account is used to record the employer retirement matching costs.
- 616150 Social Security Allowance** - This account is used to record the social security allowance paid to all priests assigned to the parish. The use of sub accounts is encouraged if you have more than one priest assigned. This will assist you in preparing W-2's at the end of the calendar year.
- 616160 Technology Benefit – Priests** – This account is used to record the cost of any technology upgrades received by the priest. This account will track the total cost of all upgrades which are not to exceed \$2,000 over a 3 year period.

Administrative Salaries

- 626004 Salaries - Administrative/Clerical** - This account is used to record costs of the administrative personnel including the secretary, bookkeeper, pastoral associates, seminarians and any other administrative personnel. The use of sub accounts is encouraged. This will assist you in preparing W-2's at the end of the calendar year.

- 626012 Salaries - Pastoral Administrator** - This account is used to record the salary of the pastoral administrator assigned to the parish.
- 626051 Salaries - Faith Formation** - This account is used to record the salaries for all Faith Formation personnel. Sub accounts may be used if you have more than one person or to provide a more detailed breakdown of Faith Formation costs by program.
- 626052 Salaries - Music** - This account is used to record the salary of the music personnel. The use of sub accounts is encouraged if you have more than one music person. This will also assist you in preparing W-2's at the end of the calendar year.
- 626053 Salaries - Housekeeping** - This account is used to record the salary of the housekeeping personnel to include the cook. The use of sub accounts is encouraged if you have more than one person. This will also assist you in preparing W-2's at the end of the calendar year.
- 626054 Salaries - Maintenance** - This account is used to record the salary of the maintenance personnel. The use of sub accounts is encouraged if you have more than one music person. This will also assist you in preparing W-2's at the end of the calendar year. It is not used for independent contractors that provide maintenance services.
- 626101 Social Security Taxes, Employer Share - Administrative-** This account is used to record the social security taxes, employer share for all lay personnel salaries.
- 626102 Life and Disability Insurance - Administrative** - This account is used to record the mandatory life and disability insurance costs for all lay personnel salaries.
- 626103 Workman's Compensation Insurance** - This account will be used to record the costs of the workman's compensation for all personnel.
- 626106 Retirement-Administrative** - This account is used to record the retirement costs for all personnel, except priests.
- 626111 Health Insurance - Administrative** - This account is used to record the health insurance benefit costs for all personnel, except priest.
- Other Administrative Expenditures***
- 636205 Professional Services** - This account is used to record the costs for any professional services, such as accounting or legal services.
- 636215 Alarm Systems** - Record all monthly fees for the alarm system in this account. The cost of the installation: if under \$1,000 will also be recorded in this account. If installation costs exceed \$1,000, the **121523 Buildings** account will be used to record installation costs.
- 636221 Administrative Staff Development Expenditures** - Record costs for administrative staff development or staff training here.
- 636228 Clerical Services** - This account will be used to record any fees paid for temporary or contracted clerical services.
- 636302 Supplies - Office** - This account is used to record all costs for supplies for the administrative office.
- 636304 Printing and Stationery** - This account is used to record the costs for all administrative printing and stationery, other than the bulletin.

- 636305 **Postage** - This account will be used to record all postage charges to include UPS etc.
- 636306 **Copy Machine Supplies** - This account is used to record the cost of all copy machine items to include paper, toner etc.
- 636308 **Computer Services and Supplies** - This account is used for the costs associated with all computer services and supplies, including software. This also includes any on-line service charges.
- 636350 **Miscellaneous Administrative Expenditures** - Record any miscellaneous administrative costs not specifically specified here.
- 636404 **Dues, Memberships and Subscriptions** - This account is used for dues, memberships or subscriptions for the administrative staff.
- 636405 **Conferences and Travel** - Record all costs associated with conferences or travel in this account for all parish employees.
- 636805 **Cable/Internet/Telephone - Administrative** Record the costs of installation and monthly fees for cable, satellite dish service, telephone, cellular phones, beepers, fax and internet charges in this account.
- 636701 **Administrative Equipment and Furnishings** - This account is used to record the cost of all administrative equipment and furnishings. Any single purchase of over \$1,000 is considered a capital improvement and will be recorded in the appropriate asset account on the balance sheet.
- 636703 **Administrative Equipment Repairs & Maintenance** - This account is used for all repairs and maintenance fees, including maintenance contracts for administrative equipment.
- 636802 **Utilities - Administrative** - This account will be used to record all utilities charges, such as electricity, water, sewer, etc. Sub accounts may be used if you desire a further breakdown of costs.

Church and Rectory Expenditures

Church Expenditures

- 656301 **Religious Supplies** - This account is used to record the costs of all religious supplies to include hosts, altar wine, candles, etc.
- 656307 **Flowers** - Record the costs of flowers and church decorations in this account.
- 656317 **Missalettes** - Use this account to record costs for missalettes.
- 656324 **Literature** - Record the costs of all literature, books, pamphlets, cards, bibles etc., in this account. Do not use this account to record the costs of textbooks for any Faith Formation program.
- 656350 **Miscellaneous - Church** - This account will be used to record any miscellaneous church expenditure that is not specifically stated.
- 656380 **Music** - Record all expenditures associated with the music ministry in this account, including hymnals.
- 656381 **Bulletins** - This account is used to record the costs of bulletins and bulletin inserts.
- 656407 **Deacon Expenditures** - Record all expenditures for deacons, in this account. You may desire to use sub accounts to provide a more detailed breakdown of expenditures.

- 656701 Church Equipment and Furnishings** - This account is used to record the cost of all church equipment and furnishings. Any single purchase of over \$1,000 is considered a capital improvement and will be recorded in the appropriate asset account on the balance sheet.
- 656703 Church Equipment Repairs & Maintenance** - This account is used for all repairs and maintenance fees, including maintenance contracts for church equipment.
- 656750 Rental Church Facility** - This account is used to record the expense incurred to rent a facility in which to hold Mass.
- 656802 Utilities - Church** - This account will be used to record all utilities charges, such as electricity, water, sewer, etc. Sub accounts may be used if you desire a further breakdown of costs.
- 656804 Contracted Services - Church** - This account will be used to record any contracted services i.e. pest control, trash pickup, etc.
- 656805 Cable/Internet/Telephone - Church** Record the costs of installation and monthly fees for cable, satellite dish service, telephone, cellular phones, beepers, fax and internet charges in this account.
- 656806 Property Insurance** - Record the property insurance costs for the church building in this account. ****If you do not wish to separate property insurance cost by buildings, use G/L Account 686806 for all property insurance costs.****
- PLC/PARISH HALL Expenditures***
- 660350 Miscellaneous Expenditures – PLC/HALL** - This account will be used to record any miscellaneous PLC expenditures that are not specifically stated.
- 660701 PLC Equipment and Furnishings** - This account is used to record the cost of all PLC equipment and furnishings. Any single purchase of over \$1,000 is considered a capital improvement and will be recorded in the appropriate asset account on the balance sheet.
- 660703 PLC Equipment Repairs & Maintenance** - This account is used for all repairs and maintenance fees, including maintenance contracts for PLC equipment.
- 660802 Utilities - PLC/HALL** - This account will be used to record all utilities charges, such as electricity, water, sewer, etc. Sub accounts may be used if you desire a further breakdown of costs.
- 660804 Contracted Services - PLC/HALL** - This account will be used to record any contracted services i.e., pest control, trash pickup, etc.
- 660805 Cable/Internet/Telephone - PLC/HALL** Record the costs of installation and monthly fees for cable, satellite dish service, telephone, cellular phones, beepers, fax and internet charges in this account.
- 660806 Property Insurance** - Record the property insurance costs for the Parish Life Center, Parish Family Center or Parish Hall buildings in this account. ****If you do not wish to separate property insurance cost by buildings, use G/L Account 686806 for all property insurance costs.****
- Rectory Expenditures***
- 666303 Newspaper & Subscriptions** - This account is used for the costs for all newspapers and subscriptions purchased for the rectory.

- 666316 Household Expenditures** - This account is used to record the costs of food and household supplies; such as linens, dishes, cookware, and other household supplies.
- 666350 Miscellaneous Expenditures - Rectory** - This account will be used to record any miscellaneous rectory expenditures that are not specifically stated.
- 666422 Meetings & Travel - Meetings, Meals, Etc.** - This account is used to record the costs associated with meetings or travel for the assigned or supply priests. These costs may include, but are not limited to, meals, entertainment, lodging and travel (not mileage).
- 666450 Continuing Education** – This account is used to record any costs associated with the pastor’s continuing education. The maximum allowable amount to be expensed in one year is \$1,500.
- 666502 Auto Expenditures** - This account is used to record the costs associated with the Parish Priest’s automobile including auto insurance, registration, repairs and fuel. Supply Priests will be reimbursed for mileage recorded in this account. For Parish owned vehicles expenditures will be recorded in **686502 Vehicles Expenditures-Parish Owned**.
- 666701 Rectory Equipment and Furnishings** - This account is used to record the cost of all rectory equipment and furnishings. Any single purchase of over \$1,000 is considered a capital improvement and will be recorded in the appropriate asset account on the balance sheet.
- 666703 Rectory Equipment Repairs & Maintenance** - This account is used for all repairs and maintenance fees, including maintenance contracts for rectory equipment.
- 666802 Utilities - Rectory** - This account will be used to record all utilities charges, such as electricity, water, sewer, etc. Sub accounts may be used if you desire a further breakdown of costs.
- 666804 Contracted Services - Rectory** - This account will be used to record any contracted services i.e., pest control, trash pickup, etc.
- 666805 Cable/Internet/Telephone - Rectory** Record the costs of installation and monthly fees for cable, satellite dish service, telephone, cellular phones, beepers, fax and internet charges in this account.
- 666806 Property Insurance** - Record the property insurance costs for all parish rectory in this account. **If you do not wish to separate property insurance cost by buildings, use G/L Account 686806 for all property insurance costs.**
- Operation and Maintenance Expenditures***
- 686218 Advertising and Publicity** - Record any advertising and publicity costs including development programs here.
- 686300 Stewardship/Capital Campaign Expense** - Record any expenses incurred relating to stewardship programs or capital campaigns.
- 686350 Miscellaneous Expenditures - Parish** - This account will be used to record any miscellaneous parish expenditures that are not specifically stated.
- 686356 The New Catholic Miscellany** - This account is used to record the costs of the subscriptions for the diocesan newspaper.
- 686382 Bank Fees** - Record all bank fees associated with the parish’s checking accounts in this account.

- 686402** **Retreats, Diocesan Meetings, Etc.** - This account is used for all costs associated with retreats, meetings, etc., for the priests and parish staff.
- 686410** **Diocesan Assessment** - Record the parish assessment payments in this account.
- 686470** **Parish Functions - Social Gatherings, Etc.** - This account will be used to record the costs associated with all parish gatherings, social or spiritual e.g. parish dinners, picnics, hail and farewells, spiritual missions, Christian unity, etc.
- 686502** **Vehicles Expenditures - Parish Owned** - Record the costs associated with all parish owned vehicles. Insurance will be recorded in **686505 Automobile Insurance - Parish Owned Vehicles**. The purchase of parish owned vehicles will be recorded in **121564 Vehicles**.
- 686505** **Automobile Insurance - Parish Owned Vehicles** - This account is used to record the insurance for all parish owned vehicles.
- 686804** **Janitorial Expenditures** - Record the costs for any costs associated with janitorial expenditures in this account.
- 686806** **Property Insurance** - Record the property insurance costs for all parish buildings in this account.
- 686837** **Landscaping Expenditures** - Record any costs associated with landscaping and grounds maintenance in this account.
- 686903** **School Assistance Paid By Host Parish** - Record all assistance paid by the parish to the parish school for the benefit of all students and not any specific child, family, or group. Parish assistance for a specific child, family, or group will be recorded in account **687010 Tuition Assistance**.
- 687504** **Charitable Disbursements** - This account will be used to record all charitable disbursements including tithing to the charitable organization of the parishes choosing. The use of sub accounts is encouraged if your parish has regular charitable disbursements to specific programs or agencies.
- Faith Formation***
- 706350** **Miscellaneous - Expenditures** - This account will be used to record any miscellaneous expenditure that is not specifically stated.
- 706490** **Nursery Expenditures** - This account will be used to record the costs associated with operating the nursery.
- 706491** **Elementary Expenditures** - **This account will be used to record the costs associated with operating the elementary Faith Formation program. You may desire to add sub accounts if you want a more detailed break out of expenditures.**
- 706492** **Junior/High School Expenditures** - **This account will be used to record the costs associated with operating the junior/high school Faith Formation program. You may desire to add sub accounts if you want a more detailed break out of expenditures.**
- 706493** **Adult Expenditures** - **This account will be used to record the costs associated with operating adult Faith Formation programs. You may desire to add sub accounts if you want a more detailed break out of expenditures.**

706494 R.C.I.A. Expenditures - This account will be used to record the costs associated with operating the R.C.I.A. Faith Formation program. You may desire to add sub accounts if you want a more detailed break out of expenditures.

706801 Rental of Facilities - This account will be used to record the costs of renting facilities for Faith Formation. Rental fees for Faith Formation functions should also be included in this account

Non-Operating Parish Expenditures

735001 Cemetery/Columbarium Expense – This account will be used to record any cemetery/columbarium expense which is not a capital expenditure.

739001 Interest Payments - Diocesan Loans - Record all interest payments for diocesan loans in this account, including interest for vehicles purchased.

739002 Interest Payments - Non Diocesan Loans - Record all interest payments for non diocesan loans in this account, including interest for vehicles purchased.

Diocesan Collections

752701 Catholic Communications Campaign - Record all payments to the diocese for the Catholic Communications Campaign diocesan collection.

752702 Holy Father (Peter's Pence) - Record all payments to the diocese for the Holy Father (Peter's Pence) diocesan collection.

752703 Holy Land (Good Friday) - Record all payments to the diocese for the Holy Land (Good Friday) diocesan collection.

752704 Catholic Charities - Record all payments to the diocese for the Catholic Charities diocesan collection.

752705 Catholic Relief Services- Record all payments to the diocese for the Catholic Relief Services diocesan collection.

752708 Mission Sunday (Propagation of the Faith) - Record all payments to the diocese for the Mission Sunday (Propagation of the Faith) diocesan collection.

752709 Catholic University - Record all payments to the diocese for the Catholic University diocesan collection.

752710 Black and Indian Home Missions - Record all payments to the diocese for the Black and Indian Home Mission diocesan collection.

752711 Church in Latin America - Record all payments to the diocese for the Church in Latin America diocesan collection.

752712 Campaign for Human Development - Record all payments to the diocese for the Campaign for Human Development diocesan collection.

752713 Disaster Relief Collections - Record all payments to the diocese for disaster relief diocesan approved collections.

752714 Solidarity Fund for the Church in Africa – Record all payments to the diocese for the Solidarity Fund for the Church in Africa diocesan collection.

752716 Rice Bowl - Record all payments to the diocese for the Rice Bowl diocesan collection.

752717 Retirement Fund for Religious - Record all payments to the diocese for the Retirement Fund for Religious diocesan collection.

752720 Church in Central and Eastern Europe - Record all payments to the diocese for the Church in Central and Eastern Europe diocesan collection.

- 752738** **Acquisition of Land** - Record all payments to the diocese for the Acquisition of Land diocesan collection.
- 752739** **Seminary** - Record all payments to the diocese for the Seminary diocesan collection.
- 752740** **Infirm Priests** - Record all payments to the diocese for the Infirm Priests diocesan collection.
- 752744** **Catholic Home Missions Appeal** - Record all payments to the diocese for the Catholic Home Missions Appeal diocesan collection.
- 752750** **Other Diocesan Designated Collections** - Record all payments to the diocese for any other collections designated by the Bishop in this account.
- 752760** **August Collection Designated by Bishop** - Record all payments to the diocese for the August collection that is announced annually by the Bishop.

Other Non-Operating Expenditures

- 762701** **Transit** - This account is used to record money that merely passes through the parish books and does not represent revenue or expenditures of the parish. This is not to be used for the individual parish's tithing or disbursement to a charitable organization of their choosing. These funds do not belong to the parish and are disbursed in the exact amount as received, e.g. BSA cash received in the offertory, All Souls Novenas, Mothers and Fathers Day Novenas etc.
- 769220** **Funds Transferred to Other Parishes** - Record all disbursement of funds; donations, payments etc., to other parishes in this account.