

## Chart of Accounts

Account	Account Name	Type	Description
<b>11000</b>	<b>CASH</b>	Bank	Header account - All savings accounts, checking accounts and petty cash
11100	Cash in Bank-General Operating	Bank	Primary operating checking account, all routine payments and deposits
11125	Cash in Bank-School	Bank	School checking account
11150	Cash in Bank-Cemetery	Bank	Cemetery checking account
11200	Cash in Bank - Payroll	Bank	Checking account for payroll
11300	Petty Cash	Bank	A minimal amount of currency and coin set aside to pay small bills which are not convenient to pay by check. The balance is operated on an imprest basis which means that the amount recorded will not change. Monthly entries will be to various expense accounts and operational cash which will replenish the funds given out of petty cash.
11400	Savings Accounts	Bank	Parish savings account
11500	All Organization, Society and Auxiliary Checking Accounts	Bank	Auxiliary Checking Accounts (Mass Stipend account, SCRIP account, CCW checking account, etc.)
<b>12000</b>	<b>UNRESTRICTED INVESTMENTS-GENERAL FUND</b>	Bank	Header account - Investments that can be used for operational purposes
12100	Unrestricted Investments-ST	Bank	Unrestricted Investments-Short Term (CD's, Money Markets)
12200	Valuation Adjust. Unrestricted-ST	Bank	Valuation Adjustment-Short Term Unrestricted Investments. Record any changes in the value of the investment resulting from the unrealized gain/loss.
12300	Unrestricted Investments-LT	Bank	Unrestricted Investments-Long Term (Mutual Funds, Stocks)
12400	Valuation Adjust. Unrestricted-LT	Bank	Valuation Adjustment-Long Term Unrestricted Investments. Record any changes in the value of the investment resulting from the unrealized gain/loss.
<b>14000</b>	<b>RESTRICTED INVESTMENTS</b>	Bank	Header account - Investments used for a specified purpose; only the donor can specify/change the restriction.
14100	Restricted Investments-ST	Bank	Restricted Investments-Short Term (CD's, Money Market)
14200	Valuation Adjustment - ST	Bank	Valuation Adjustment-Short Term Restricted Investments. Record any changes in the value of the investment resulting from the unrealized gain/loss.
14300	Restricted Investments-LT	Bank	Restricted Investments-Long Term (Mutual Funds, Stocks)
14400	Valuation Adjustment-LT	Bank	Valuation Adjustment-Long Term Restricted Investments. Record any changes in the value of the investment resulting from the unrealized gain/loss.
<b>15000</b>	<b>GENERAL RECEIVABLES</b>	Accounts Receivable	Header account - Money that is owed to you - seldom used
15100	Accounts Receivable	Accounts Receivable	Money owed to you; not yet received

15200	Pledges Receivable	Accounts Receivable	Money pledged; not yet received
15400	Notes Receivable	Accounts Receivable	Money owed to you per note; not yet received; usually have a stated interest rate, due date and repayment schedule.
15600	Provision for Doubtful Accounts	Accounts Receivable	Estimated uncollectible money; will have a credit balance
<b>16000</b>	<b>INVENTORY / SUPPLIES (Optional)</b>	Other Current Asset	Header account - Goods owned and held for sale. If Scrip is sold, set up and use a scrip inventory account under either inventory parish or inventory school depending on where the proceeds are used. This account should be reconciled monthly.
16100	Inventory Parish	Other Current Asset	
16200	Inventory School	Other Current Asset	
16300	Inventory Cemetery	Other Current Asset	
<b>17000</b>	<b>PREPAID EXPENSES</b>	Other Current Asset	Header account - Money that is paid for a future period - seldom used
17100	Prepaid Insurance	Other Current Asset	Prepaid Insurance
17200	Prepaid Ret Ins & Health Ins	Other Current Asset	Prepaid Retirement Insurance & Health Insurance
17300	Utility & Other Deposits	Other Current Asset	Prepaid Utility and Other
<b>18000</b>	<b>FIXED ASSETS</b>	Fixed Asset	Header account - All types of property, building, equipment and furniture in excess of \$5,000 - less than \$5,000 should be expensed
<b>18100</b>	<b>Land</b>	Fixed Asset	Header account - Land Value (18110-18130)
18110	Parish	Fixed Asset	Parish Land
18120	School	Fixed Asset	School Land
18130	Cemetery	Fixed Asset	Cemetery Land
<b>18200</b>	<b>Land Improvements</b>	Fixed Asset	Header account - Land Improvements Value (18210-18230)
18210	Parish	Fixed Asset	Parish Land Improvements in excess of \$5,000
18220	School	Fixed Asset	School Land Improvements in excess of \$5,000
18230	Cemetery	Fixed Asset	Cemetery Land Improvements in excess of \$5,000
<b>18300</b>	<b>Building</b>	Fixed Asset	Header account - Buildings in excess of \$5,000 (18310-18330)
18310	Parish	Fixed Asset	Parish Buildings
18320	School	Fixed Asset	School Buildings
18330	Cemetery	Fixed Asset	Cemetery Buildings
<b>18400</b>	<b>Building Improvements</b>	Fixed Asset	Header account - Building Improvements in excess of \$5,000 (18410-18430)
18410	Parish	Fixed Asset	Parish Building Improvements
18420	School	Fixed Asset	School Building Improvements

	18430	Cemetery	Fixed Asset	Cemetery Building Improvements
<b>18500</b>		<b>Office Furniture &amp; Equipment</b>	Fixed Asset	Header account - Office Furniture & Equipment in excess of \$5,000 (18510-18530)
	18510	Parish	Fixed Asset	Parish Office Furniture & Equipment
	18520	School	Fixed Asset	School Office Furniture & Equipment
	18530	Cemetery	Fixed Asset	Cemetery Office Furniture & Equipment
<b>18600</b>		<b>Equipment</b>	Fixed Asset	Header account - Equipment in excess of \$5,000 (18610-18630)
	18610	Parish	Fixed Asset	Parish Equipment
	18620	School	Fixed Asset	School Equipment
	18630	Cemetery	Fixed Asset	Cemetery Equipment
<b>18700</b>		<b>Vehicles</b>	Fixed Asset	Header account - Vehicles in excess of \$5,000 (18710-18730)
	18710	Parish	Fixed Asset	Parish Vehicles
	18720	School	Fixed Asset	School Vehicles
	18730	Cemetery	Fixed Asset	Cemetery Vehicles
<b>19000</b>		<b>ACCUMULATED DEPRECIATION</b>	Fixed Asset	Header account - Total depreciation expensed to date. The accumulated depreciation balance is shown as an offset to the related fixed asset balance. This account will have a credit balance.
<b>19200</b>		<b>Accum Depr-Land Improvement</b>	Fixed Asset	Header account - A/D Land Improvements (19210-19230)
	19210	Parish	Fixed Asset	A/D Parish Land Improvements
	19220	School	Fixed Asset	A/D School Land Improvements
	19230	Cemetery	Fixed Asset	A/D Cemetery Land Improvements
<b>19300</b>		<b>Accum Depr-Building</b>	Fixed Asset	Header account - A/D Building (19310-19330)
	19310	Parish	Fixed Asset	A/D Parish Buildings
	19320	School	Fixed Asset	A/D School Buildings
	19330	Cemetery	Fixed Asset	A/D Cemetery Buildings
<b>19400</b>		<b>Accum Depr-Bldg Improvements</b>	Fixed Asset	Header account - A/D Bldg Improvements (19410-19430)
	19410	Parish	Fixed Asset	A/D Parish Building Improvements
	19420	School	Fixed Asset	A/D School Building Improvements
	19430	Cemetery	Fixed Asset	A/D Cemetery Building Improvements
<b>19500</b>		<b>Accum Depr-Off Furn &amp; Fixtures</b>	Fixed Asset	Header account - A/D Office Furniture (19510-19530)
	19510	Parish	Fixed Asset	A/D Parish Office Furniture and Fixtures
	19520	School	Fixed Asset	A/D School Office Furniture and Fixtures
	19530	Cemetery	Fixed Asset	A/D Cemetery Office Furniture and Fixtures
<b>19600</b>		<b>Accum Depr-Equipment</b>	Fixed Asset	Header account - A/D Equipment (19610-19630)
	19610	Parish	Fixed Asset	A/D Parish Equipment
	19620	School	Fixed Asset	A/D School Equipment
	19630	Cemetery	Fixed Asset	A/D Cemetery Equipment
<b>19700</b>		<b>Accum Depr-Vehicles</b>	Fixed Asset	Header account - A/D Vehicles (19710-19730)
	19710	Parish	Fixed Asset	A/D Parish Vehicles
	19720	School	Fixed Asset	A/D School Vehicles
	19730	Cemetery	Fixed Asset	A/D Cemetery Vehicles

<b>21000</b>	<b>ACCOUNTS PAYABLE</b>	Accounts Payable	Header account - Liability arising from the purchase of goods or services on credit in the ordinary course of business with regular vendors.
21100	Account Payable	Accounts Payable	Amounts owed for goods or services which have been received.
21500	Assessment Payable	Accounts Payable	Assessment payable to the Diocese
<b>22000</b>	<b>PAYROLL LIABILITIES</b>	Other Current Liability	Header account - Debts owed related to the amounts withheld from employees' wages and for amounts owed by the parish/school for the employer portion of payroll taxes and other employee benefits.
22100	941/944 Fed Taxes Payable	Other Current Liability	Amounts withheld from employees' wages for their federal income taxes and FICA (Medicare and Social Security) that are due to the federal government. If desired, "Other Payroll Withholdings" account may be used to record Social Security and Medicare.
22200	State Taxes Payable	Other Current Liability	Amounts withheld from employees' wages for their Wisconsin income taxes.
22300	Health Insurance Payable	Other Current Liability	Amounts withheld from employees' wages (employees' portion) or expensed (employee benefit portion to be paid by employer) for health or vision insurance premiums.
22400	Dental Insurance Payable	Other Current Liability	Amounts withheld from employees' wages (employees' portion) or expensed (employee benefit portion to be paid by employer) for dental insurance premiums.
22500	Pension Payable	Other Current Liability	Amounts withheld from employees' wages as contributions to their retirement savings plan and any employer contributions.
22700	Other Payroll Withholdings	Other Current Liability	Amounts withheld from employees' wages not listed above
<b>23000</b>	<b>ACCRUED EXPENSES</b>	Other Current Liability	Header account - Expenses that have been accrued but not yet paid
23100	Accrued Interest Payable	Other Current Liability	Interest accrued, but not yet paid
23200	Accrued Wages Payable	Other Current Liability	Wages accrued, but not yet paid
<b>23500</b>	<b>CEMETERY CURRENT LIABILITIES</b>	Other Current Liability	Header account - Cemetery Current Liabilities (23502-23550) are amounts that are temporarily held but have yet to be remitted.
23502	Unpurchased Markers & Vaults	Other Current Liability	
23504	Deferred Revenue- Crypts/Niches	Other Current Liability	
<b>23510</b>	<b>Trusting</b>	Other Current Liability	Header account - Trusting (23512-23526)
23512	Cemetery Unpaid Trust	Other Current Liability	

23514	Mausoleum Unpaid Trust	Other Current Liability	
23516	Vault Reserve Unpaid Trust	Other Current Liability	
23518	Niche Unpaid Trust	Other Current Liability	
23520	Cemetery Paid Trust	Other Current Liability	
23522	Mausoleum Paid Trust	Other Current Liability	
23524	Vault Reserve Paid Trust	Other Current Liability	
23526	Niche Paid Trust	Other Current Liability	
23550	Cemetery Note Payable	Other Current Liability	
<b>24000</b>	<b>COLLECTIONS HELD FOR OTHERS</b>	Other Current Liability	Header account - Money collected by the parish for specific charities. Since these funds do not benefit the parish in any way, they should not be recorded as revenue. When received, the funds should be debited to "cash" and credited to the "collections held for others" account. Within a month, the funds should be paid to the appropriate recipient with a debit to the "collections held for others" account and a credit to "cash".
<b>24050</b>	<b>Diocesan Independent Collect.</b>	Other Current Liability	Header account - Collections sponsored by the Diocese to benefit specific charities. (24051 - 24053)
24051	Holy Land Shrines	Other Current Liability	
24052	Respect Life	Other Current Liability	
24053	Bless Our Priests	Other Current Liability	
<b>24100</b>	<b>Diocesan National Collection</b>	Other Current Liability	Header account - Collections sponsored by the Diocese to benefit specific national charities (24101-24107)
24101	National Combined Collection	Other Current Liability	
24102	Black & Indian Missions	Other Current Liability	
24103	Human Development	Other Current Liability	

24104	Communications Campaign	Other Current Liability	
24105	Catholic Home Missions	Other Current Liability	
24106	Retirement for the Religious	Other Current Liability	
24107	Catholic Univ. of America	Other Current Liability	
<b>24150</b>	<b>Diocesan International Collection</b>	Other Current Liability	Header account - Collections sponsored by the Diocese to benefit specific international charities. (24151-24156)
24151	International Combined Collect.	Other Current Liability	
24152	Catholic Relief Services	Other Current Liability	
24153	Central & Eastern Europe	Other Current Liability	
24154	Latin America	Other Current Liability	
24155	Peter's Pence	Other Current Liability	
24156	World Mission Support	Other Current Liability	
24200	Due To Propagation Faith	Other Current Liability	
24700	Parish Collections for Charity	Other Current Liability	Header account - Collections sponsored by the Parish to benefit specific charities. Please set up a subaccount for each specific charity (e.g. 24701, 24702, 24703 or 2470001, 2470002, 2470003).
<b>25000</b>	<b>DEFERRED REVENUE</b>	Other Current Liability	Header account - Money received in advance for goods or services provided at a later date.
25100	Deferred Revenue-Parish	Other Current Liability	
25200	Deferred Revenue-School	Other Current Liability	
25300	Deferred Revenue Cemetery	Other Current Liability	
<b>26000</b>	<b>LONG-TERM LIABILITIES</b>	Long Term Liability	Header account - Debt which is structured to be paid over a period of time greater than one year. Usually has a written agreement as to a repayment schedule, stated interest rate, and a due date. (26100-26400)
26100	Notes Payable-Banks	Long Term Liability	Loan from a bank

26200	Mortgage Notes Payable	Long Term Liability	Mortgage from a financial institution
26400	Notes Payable - Other Parishes	Long Term Liability	Loan from another parish
<b>30000</b>	<b>EQUITY</b>	Equity	Header account - The equity is the net worth of your parish. It represents the difference between what you owe (liabilities) and what you have (assets). If you sold all your assets today at their book values, and if you paid off you liabilities with the money you receive from the sale of your assets, the money you would have left would be equity. Your equity represents the health of you parish. You will have three equity (fund) accounts: unrestricted, temporarily restricted and permanently restricted. These need to be reconciled at least once a year.
30001	Opening Balance Equity	Equity	Opening equity is a temporary posting account created by QuickBooks when you enter an opening balance for an account. No entries should be made to this account.
31000	Unrestricted Equity Balances	Equity	Fund balance not restricted by donors or law.
39000	Restricted Equity Balance	Equity	These are your restricted funds -either permanent or temporary. You may want to set up an account for each if you have permanently restricted funds (e.g. endowments).
<b>40000</b>	<b>PARISH OFFERTORY INCOME</b>	Income	Header account - Money received from parishioner contributions
40100	Unrestricted Offertory Collection	Income	Cash receipts and loose checks received from envelope collections
40160	Restrict Bldg Upkeep Collection	Income	Money received restricted to Building Upkeep
<b>41000</b>	<b>UNRESTRICTED INVESTMENT INC</b>	Income	Header account - Revenue from Investments that is unrestricted and for operational use.
41100	Unrestricted Dividend Income	Income	Dividend revenue from unrestricted investments
41200	Unrestricted Interest Income	Income	Interest revenue from unrestricted investments
41300	Unrestricted Unrealized Gain/Loss	Income	Unrealized gains or losses from unrestricted investments. This is recognized when the parish still owns the investment.
41400	Unrestricted Realized Gain/Loss	Income	Realized gains or losses from unrestricted investments. This is recognized when the investment is sold.
<b>42000</b>	<b>RESTRICTED INVESTMENT INCOME</b>	Income	Header account - Revenue from Investments that is restricted by donor and used for a specified purpose
42100	Restricted Dividend Income	Income	Dividend revenue from restricted investments
42100	Restricted Interest Income	Income	Interest revenue from restricted investments
42300	Restricted Unrealized Gain/Loss	Income	Unrealized gains or losses from restricted investments. This is recognized when the parish still owns the investment.
42400	Restricted Realized Gain/Loss	Income	Realized gains or losses from restricted investments. This is recognized when the investment is sold.
<b>44000</b>	<b>ENDOWMENT INV INCOME - REST</b>	Income	Header account - Endowment Investment Income – Restricted by donor
44100	Rest Endowment Dividend Income	Income	Restricted Endowment Dividend Income

44200	Rest Endowment Interest Income	Income	Restricted Endowment Interest Income
44300	Rest Endowment Unreal Gain/Loss	Income	Restricted Endowment Unrealized Gain/Loss
44400	Rest Endowment Real Gain/Loss	Income	Restricted Endowment Realized Gain/Loss
<b>45000</b>	<b>GENERAL FUNDRAISING INCOME</b>	Income	Header account - Money received from fundraising events. These accounts should be recorded as net income - both the revenue and expenses should be recorded here. (45100-45900)
45100	Bingo	Income	Bingo - Report NET Profit
45200	Festival	Income	Festival - Report NET Profit
45300	Activity Fees	Income	Activity Fees - Report NET Profit
45400	Raffles	Income	Raffles-Report NET Profit
45600	SCRIP	Income	Income from the sale of SCRIP
45900	Other Fund Raisers	Income	Other Fund Raisers - Report NET Profit
<b>46100</b>	<b>RELIGIOUS EDUCATION INCOME</b>	Income	Header account - Cash receipts associated with the catechetical services to Religious Education (46110-46150)
46110	RE Tuition/Registration	Income	
46130	RE Transportation Fees	Income	
46140	RE Donations	Income	
46150	RE Fundraising	Income	Record as net (both income and expense to this account)
<b>46500</b>	<b>YOUTH MINISTRY INCOME - YM</b>	Income	Header account - Cash receipts associated with the catechetical services to the Youth Ministry (46510-46550)
46510	YM Donations	Income	
46540	YM Fundraising	Income	Record as net (both income and expense to this account)
46550	YM Trips	Income	
<b>46700</b>	<b>ADULT EDUCATION PROGRAM INCOME</b>	Income	Header account - Cash receipts associated with the Adult Education Program Income (46710-46750)
46710	AE Tuition/Registration	Income	
46730	AE Transportation Fees	Income	
46740	AE Donations	Income	
46750	AE Fundraising	Income	Record as net (both income and expense to this account)
<b>47000</b>	<b>UNREST CONTRIBUTION &amp; DONATION</b>	Income	Header account - Contributions & Donations which are unrestricted for use.
47100	Unrest General Contributions	Income	Any unrestricted contributions which do not fit in another account.
47200	Unrestricted Bequests	Income	Money bequeathed and unrestricted for use
<b>48000</b>	<b>REST CONTRIBUTIONS &amp; DONATIONS</b>	Income	Header account - Contributions & Donations restricted for use.
48100	Restrict Bequest Fund Contributions	Income	Money bequeathed for a restricted use.
48110	Restrict Endowment Fund Contributions	Income	Money contributed for the endowment.
48120	Stipend Fee Income	Income	Money paid to the parish for Mass Intentions



48130	Other Restricted Contributions	Income	All other restricted contributions - must keep track of these funds (probably on a spreadsheet) and be sure that they remain in temporarily restricted equity until spent for their intended purpose.
<b>48400</b>	<b>AUXILIARY ORGANIZATIONS-INCOME</b>	Income	Header account - List each organization separately (e.g. 48401, 48402, 48403 or 4840001,4840002,4840003)
<b>48500</b>	<b>OTHER INCOME</b>	Income	Header account - All forms of income other than donations and contributions.
48560	Catholic Herald	Income	Cash receipts from the Catholic Herald
48570	Grants	Income	Cash receipts from grants
48580	Rental Property Income	Income	Cash receipts from rental property
48590	Miscellaneous Income	Income	Other cash receipts not categorized above; use this account sparingly and add memo for clarification
<b>49500</b>	<b>SCHOOL INCOME</b>	Income	Header account - School Revenue
49510	School Tuition	Income	Money received for school tuition
49520	School Fees	Income	Money received for school fees
49530	School Fundraising	Income	Money received from school fundraising (record as net)
49540	School Parish Support/Subsidy	Income	Money received from parish to support the school
<b>49550</b>	<b>Athletic Program Income</b>	Income	Header account - Money received from school athletic programs (49551-49554)
49551	Admissions Income-Athletic	Income	Money received from admissions
49552	Donations/Booster Inc-Athletic	Income	Money received from booster/athletic groups
49553	Concessions Income-Athletic	Income	Money received from concessions
49554	Other Athletic Income	Income	Money not allocable to the above accounts; use memo
49560	School Lunch Income	Income	Money received for School Lunch
49570	Student Activities Income	Income	Money received for Student Activities; use memo
49580	Preschool Program Income	Income	Money received for Preschool program
49590	Day Care Program Income	Income	Money received for Daycare
49600	Extended Day Service Income	Income	Money received for Extended Day Service
49610	Tutoring Program Income	Income	Money received for Tutoring
49620	Foundation/Grant Income	Income	Money received to fund some aspect of school programs
<b>49630</b>	<b>Subsidy</b>	Income	Header account - Money received from outside sources to fund school operations (49631-49636)
49631	Subsidy-Government Bus	Income	Subsidy received for the cost of busing
49632	Subsidy-Government Cafeteria	Income	Subsidy received for the cost of lunch
49633	Subsidy-Textbooks	Income	Subsidy received for the cost of textbooks
49634	Subsidy-Other	Income	Subsidy uncategorized; needs a memo
49635	Sale of Supplies	Income	Money received from the sale of supplies
49636	Vending Income	Income	Money received from Vending
49650	Tuition Assistance	Income	Money received for Tuition Assistance
49660	Restricted School Donations	Income	Donations to the school which are restricted in use by the donor

49670	Unrestricted School Donations	Income	Donations to the school which are not restricted in use
<b>49900</b>	<b>CEMETERY INCOME</b>	Income	Header account - Money received from the operation of the cemetery (49910-49920)
49910	Cemetery Sales	Income	
49920	Cemetery Perpetual Care Income	Income	
<b>50000</b>	<b>PARISH EXPENSES</b>	Expense	Header Account - All expenses applicable to parish, school and/or cemetery operations (be sure to use classifications properly)
<b>50010</b>	<b>Salaries &amp; Wages</b>	Expense	Header account - All salaries and wages
<u>50100</u>	<u>Salaries/Wages Administration</u>	Expense	Header account - Salaries and wages for priests and office staff (50110-50120)
50110	Clergy Salaries	Expense	
50120	Office Staff Salaries/Wages	Expense	
50200	Salaries/Wages Liturgical	Expense	
50250	Salaries/Wages Operations/Maintenance	Expense	
50300	Salaries/Wages Rectory	Expense	
50350	Salaries/Wages Religious Education	Expense	
50400	Salaries/Wages Youth Ministry	Expense	
50450	Salaries/Wages Adult Education	Expense	
<u>50500</u>	<u>Salaries/Wages School</u>	Expense	Header account - Salaries and wages for school personnel (50510-50570)
50510	Instructional Salaries-School	Expense	
50520	Support Salaries-School	Expense	
50530	Operation/Maintenance Salaries-School	Expense	
50535	Hot Lunch Program Salaries	Expense	
50540	Preschool Salaries	Expense	
50550	Day Care Salaries	Expense	
50560	Extended Day Service Salaries	Expense	
50570	Tutoring Salaries	Expense	
50600	Salaries/Wages Cemetery	Expense	
<b>50900</b>	<b>Benefits &amp; Insurance</b>	Expense	Header account - All Benefits and Insurance Expense
<u>50910</u>	<u>Benefits-Clergy</u>	Expense	Header account - Benefits and insurance paid by the parish for clergy (50911-50918)
50911	Health Insurance	Expense	Parish expense for priest's health insurance
50912	Retirement Plan - Clergy	Expense	Parish expense for priest's retirement plan
50913	SS Supplement - Clergy	Expense	Social Security supplement (add to W-2)
50914	Housing Allowance - Clergy	Expense	Housing allowance (add to W-2)
50915	Stipend Fees - Clergy	Expense	Mass Stipends paid to priests (add to W-2)
50916	Auto Allowance - Clergy	Expense	Auto allowance (add to W-2)
50917	Continuing Education - Clergy	Expense	Continuing education (add to W-2)
50918	Meal Allowance - Clergy	Expense	Meal allowance (add to W-2)

<u>50920</u>	<u>Benefits-Lay</u>	Expense	Header account - Benefits paid by the parish for lay employees (50921-50927)
50921	Health Insurance	Expense	
50922	Dental Insurance	Expense	
50923	Life Insurance	Expense	
50924	Worker's Comp/Disability Insurance	Expense	
50925	Retirement Benefit	Expense	
50926	FICA/Medicare Tax	Expense	
50927	Unemployment Insurance (CUPP Program)	Expense	Catholic parishes are exempt from unemployment tax; however, a parish may opt to participate in CUPP (Church Unemployment Pay Program)
<b>51000</b>	<b>Liturgical Expense</b>	Expense	Header account - Expenses related to the Liturgy
<u>51100</u>	<u>Worship Expense</u>	Expense	Header account - Expenses related to the worship of the Liturgy (51110-51190)
51110	Altar Breads	Expense	
51120	Altar Wine	Expense	
51130	Altar Candles	Expense	
51140	Altar Linens Expense	Expense	
51150	Flowers	Expense	
51160	Vestments Expense	Expense	
51170	Congregation & Worship Books	Expense	Congregation & Worship Books-Missalettes, Mass Books, Novena Books, Baptism Books Missals & Lectionaries
51180	Novena Expense	Expense	
51190	Other Worship Expense	Expense	(Use memo field for further clarification)
51200	Ministerial Expense	Expense	
51300	Liturgical Furnishings	Expense	
51400	Visiting Clergy - Honoraria	Expense	
51500	Other Liturgical Expense	Expense	(Use memo field for further clarification)
<b>52000</b>	<b>Administration Expense</b>	Expense	Header account - Expenses related to administration
52100	Telecommunications	Expense	
52200	Office Materials & Supplies	Expense	
52300	Postage	Expense	
52400	Office Furnishings & Equipment	Expense	
<u>52500</u>	<u>Communications/Public Relations</u>	Expense	Header account - expenses relating to communications (52510-52540)
52510	Bulletins	Expense	
52530	Publications	Expense	
52540	Other Communication/Public Relations	Expense	(Use memo field for further clarification)
52600	Dues & Subscriptions	Expense	
52700	Catholic Herald Newspaper	Expense	
<u>52800</u>	<u>Contracted Services</u>	Expense	Header account - expenses for contracted services - send 1099 at calendar year end (52810-52850)
52810	Legal Fees	Expense	
52820	Accounting Fees	Expense	

	52830	Payroll Service	Expense	
	52840	Bookkeeping Service	Expense	
	52850	Other Professional Services	Expense	(Use memo field for further clarification)
	<u>52900</u>	<u>Other Administrative Expenses</u>	Expense	Header account - less frequently incurred administrative expenses (52910-52950)
	52910	Rental Property RE Tax	Expense	
	52920	Interest Expense	Expense	
	52930	Bank Fees	Expense	
	52940	Background Checks	Expense	
	52950	Other Misc. Admin Expense	Expense	(Use memo field for further clarification)
	<b>53000</b>	<b>Operation &amp; Maintenance Expense</b>	Expense	Header account - Expenses related to Operations and Maintenance
	53100	Maint Materials & Supplies	Expense	
	53200	Maintenance Equipment	Expense	
	53250	Property & Liability Insurance	Expense	
	<u>53300</u>	<u>Utilities</u>	Expense	Header account - utilities expenses - use classifications properly (53310-53390)
	53310	Electric	Expense	
	53320	Gas	Expense	
	53330	Oil	Expense	
	53340	Water	Expense	
	53350	Sewage	Expense	
	53390	Other Utilities	Expense	(Use memo field for further clarification)
	<u>53400</u>	<u>Upkeep of Property</u>	Expense	Header account - expenses for repairs and maintenance (53420-53440)
	53420	Repair/Maint Buildings	Expense	
	53430	Repair/Maint Furniture/Equip	Expense	
	53440	Repair/Maint Grounds	Expense	
	<u>53500</u>	<u>Contracted Services</u>	Expense	Header account - contracted services related to operations/maintenance (53520-53580)
	53520	Independent Contract-Janitorial Services	Expense	
	53530	Pest Control	Expense	
	53540	Rubbish Collection	Expense	
	53550	Heating & Cooling	Expense	
	53560	Snow Removal	Expense	
	53570	Lawn Care Service	Expense	
	53580	Other Contracted Service	Expense	(Use memo field for further clarification)
	<b>54000</b>	<b>Rectory Expense</b>	Expense	Header account - expenses related to the rectory
	54100	Household Expense	Expense	
	54200	Furnishings & Equipment	Expense	
	<u>54300</u>	<u>Utilities - Rectory</u>	Expense	Header account - utility expenses for the rectory (54310-54360)
	54310	Electric - Rectory	Expense	
	54320	Gas - Rectory	Expense	
	54330	Oil - Rectory	Expense	
	54340	Water - Rectory	Expense	

	54350	Sewage - Rectory	Expense	
	54360	Other Utilities - Rectory	Expense	(Use memo field for further clarification)
	<u>54400</u>	<u>Upkeep of Rectory</u>	Expense	Header account - expenses for repairs and maintenance of the rectory (54420-54440)
	54420	Repair/Main Rectory Building	Expense	
	54430	Repair/Main Rectory Furn/Equip	Expense	
	54440	Repair/Main Rectory Grounds	Expense	
	54900	Other Misc. Rectory Expense	Expense	(Use memo field for further clarification)
	<b>56000</b>	<b>Religious Ed Program Expense</b>	Expense	Header account - Expenses related to the Religious Ed Program
	56100	Telecommunications - RE	Expense	
	56110	Office Materials & Supplies RE	Expense	
	56115	Postage RE	Expense	
	56120	Furnishings & Equipment - RE	Expense	
	56130	Utilities - RE	Expense	
	56140	Upkeep of Religious Education Property	Expense	
	56150	Teacher Training & Conferences	Expense	
	56160	Refreshments - RE	Expense	
	56170	Transportation - RE	Expense	
	56180	Teaching Materials & Supplies - RE	Expense	
	56190	Other Miscellaneous Expense RE	Expense	(Use memo field for further clarification)
	<b>56300</b>	<b>Youth Ministry Expense - YM</b>	Expense	Header account - Expenses related to the Youth Ministry Program
	56310	Telecommunications - YM	Expense	
	56330	Office Materials & Supplies YM	Expense	
	56350	Postage - YM	Expense	
	56360	Refreshments - YM	Expense	
	56370	Transportation - YM	Expense	
	56390	Other Miscellaneous Expense YM	Expense	(Use memo field for further clarification)
	<b>56500</b>	<b>Adult Education Expense - AE</b>	Expense	Header account - Expenses related to the Adult Education Program
	56510	Telecommunications - AE	Expense	
	56530	Office Materials & Supplies AE	Expense	
	56550	Postage - AE	Expense	
	56560	Refreshments - AE	Expense	
	56570	Transportation - AE	Expense	
	56580	Teaching Materials & Supplies - AE	Expense	
	56590	Other Miscellaneous Expense AE	Expense	(Use memo field for further clarification)
	<b>56700</b>	<b>Social Services Expense</b>	Expense	Header account - Expenses related to Social Services

56705	Outreach Ministry	Expense	
56710	Telecommunications - SS	Expense	
56730	Office Materials & Supplies SS	Expense	
56750	Postage - SS	Expense	
56760	Refreshment - SS	Expense	
56770	Transportation - SS	Expense	
56790	Other Miscellaneous Expense SS	Expense	(Use memo field for further clarification)
56800	Auxiliary Organization Expense	Expense	Header account - Expenses incurred by the auxiliary organizations. Each organization should be listed separately with its own sub-account number. The sub-account number for the expense should match the sub-account number for the income for each given auxiliary organization (e.g. CCW income account number is 48401 or 4840001 and CCW expense account number is 56801 or 5680001)
<b>58000</b>	<b>Depreciation Expense</b>	Expense	Header account - Depreciation expense
58200	Depreciation-Land Improvements	Expense	
58300	Depreciation-Buildings	Expense	
58400	Depreciation-Building Improvements	Expense	
58500	Depreciation-Office Furniture/Fixtures	Expense	
58600	Depreciation-Equipment	Expense	
58700	Depreciation-Vehicles	Expense	
<b>60000</b>	<b>SCHOOL EXPENSES</b>	Expense	Header account - Expenses unique to the school
<b>61000</b>	<b>Instructional Expenses</b>	Expense	Header account - Instructional expenses for the school (61050-61357)
61050	Textbooks - Instruction	Expense	
61100	Consumable Instructional Materials/Supplies	Expense	Instructional materials which will be consumed in the teaching-learning process (e.g.: chalk, test tubes, ink, pencils, paints, paint brushes, crayons)
61150	NonConsum Instruc. Materials/Supplies	Expense	Instructional materials that will last more than one year (e.g.: books, periodicals, musical scores, maps, charts, globe, video/sound recordings)
61200	Instructional Equipment	Expense	
61250	Library Materials - Instruction	Expense	
61300	Guidance Material - Instruction	Expense	
<u>61350</u>	<u>Teacher Training/Continuing Education</u>	Expense	Header account - Expenses related to continuing education for the teachers (61351-61357)
61351	Continuing Education Reimbursement	Expense	
61352	Dues	Expense	
61353	Fees	Expense	
61354	Memberships	Expense	
61355	Workshops	Expense	
61356	Faculty Meetings	Expense	
61357	Other	Expense	(Use memo field for further clarification)
61400	Misc. Instructional Expense	Expense	(Use memo field for further clarification)

62000	Student Per Capita Assessment Fee	Expense	
<b>63000</b>	<b>Non-Operational Expenses</b>	Expense	Header account - Non-operational expenses related to the school (63050-63400)
<u>63050</u>	<u>Athletic Program Expense</u>	Expense	Header account - Athletic program expenses for the school (63051-63058)
63051	Materials & Supplies-Athletic	Expense	
63052	Uniforms & Equipment-Athletic	Expense	
63053	Official Fees-Athletic	Expense	
63054	Booster Expense-Athletic	Expense	
63055	Rental of Facilities/Equipment-Athletic	Expense	
63056	Concession Expense-Athletic	Expense	
63057	Travel Expense-Athletic	Expense	
63058	Other Athletic Expense	Expense	(Use memo field for further clarification)
<u>63100</u>	<u>School Lunch Program Expense</u>	Expense	Header account - School lunch program expenses (63105-63125)
63105	State Commodities	Expense	
63110	Staples	Expense	
63115	Food	Expense	
63120	Supplies	Expense	
63125	Other School Lunch Expenses	Expense	(Use memo field for further clarification)
<u>63150</u>	<u>Student Activities Expense</u>	Expense	Header account - Student activities expenses (63151-63153)
63151	Student Donation to Outside Organization	Expense	
63152	Student Org. Fundraising Expense	Expense	
63153	Student Travel Expense	Expense	
63154	Other Student Activities Exp	Expense	
<u>63200</u>	<u>Preschool Program (PRE) Expense</u>	Expense	Header account - Preschool program expenses(63201-63205)
63201	Materials & Supplies - PRE	Expense	
63202	Postage - PRE	Expense	
63203	Furniture/Equipment - PRE	Expense	
63204	Refreshments - PRE	Expense	
63205	Other Preschool Expenses	Expense	(Use memo field for further clarification)
<u>63250</u>	<u>Day Care Program (DC) Expense</u>	Expense	Header account - Daycare program expenses (63251-63255)
63251	Materials & Supplies - DC	Expense	
63252	Postage - DC	Expense	
63253	Furniture/Equipment - DC	Expense	
63254	Refreshments - DC	Expense	
63255	Other Day Care Expenses	Expense	(Use memo field for further clarification)
<u>63300</u>	<u>Extended Day Service (EDS) Expense</u>	Expense	Header account - Extended day service expenses (63301-63305)
63301	Materials & Supplies - EDS	Expense	

	63302	Postage - EDS	Expense	
	63303	Furniture/Equipment - EDS	Expense	
	63304	Refreshments - EDS	Expense	
	63305	Other Extended Day Service Expense	Expense	(Use memo field for further clarification)
	63350	Tutoring Program Expense	Expense	
	63400	Misc. Non-operational School Expenses	Expense	
<b>70000</b>		<b>CEMETERY EXPENSES</b>	Expense	Header account - Expenses related only to the cemetery
<b>70100</b>		<b>Cemetery Maintenance</b>	Expense	Header account - Expenses for cemetery maintenance (70105-70145)
	70105	Landscaping	Expense	
	70110	Parking Lost/Roadways/Sidewalks	Expense	
	70115	Equipment Rental	Expense	
	70120	Vehicle Maintenance	Expense	
	70152	Equipment Maintenance	Expense	
	70130	Propane	Expense	
	70135	Truck Fuel	Expense	
	70140	Off-Road Fuel	Expense	
	70145	Miscellaneous Cemetery Maintenance	Expense	(Use memo field for further clarification)
<b>70200</b>		<b>Grave Expenses</b>	Expense	Header account - Expenses related to the graves (70205-70215)
	70205	Vaults	Expense	
	70210	Cremation Urns	Expense	
	70215	Urn Vaults	Expense	
<b>70300</b>		<b>Memorial/Inscription Expenses</b>	Expense	Header account - Expenses for memorial/inscriptions (70305-70335)
	70305	Marker Base	Expense	
	70310	Cement Foundation	Expense	
	70315	Vases	Expense	
	70320	Marker/Memorialization	Expense	
	70325	Inscriptions	Expense	
	70330	Lettering	Expense	
	70335	Wreaths	Expense	
<b>85100</b>		<b>PROCEEDS FROM SALE OF ASSETS</b>	Other Income	Header account - Proceeds from sale of assets (85110-52160)
	85110	Land Sale	Other Income	
	85120	Buildings Sale	Other Income	
	85130	Equipment Sale	Other Income	
	85140	Statues Sale	Other Income	
	85150	Works of Art Sale	Other Income	
	85160	Other Sales	Other Income	(Use memo field for further clarification)



<b>85200</b>	<b>PROCEEDS FROM INSURANCE CLAIMS</b>	Other Income	Proceeds from insurance claims are recorded here. The repairs to be covered by insurance claim are charged to #85400.
<b>85300</b>	<b>ARCHITECTURAL EXPENSE</b>	Other Expense	Architectural expenses for feasibility studies of potential projects
85310	Feasibility Studies - Potential	Other Expense	
<b>85500</b>	<b>CAPITAL ASSET VALUE ADJUSTMENT</b>	Other Expense	Rectify the Overstatement of Capital Assets
<b>85400</b>	<b>REPAIRS EXPENSE COVERED BY INSURANCE</b>	Other Expense	Repair expenses which will be covered by insurance claims. The proceeds of the insurance claim will be recorded to #85200.
<b>85600</b>	<b>EXTRAORDINARY LOSS</b>	Other Expense	Significant Losses resulting from an isolated incident which is not covered by insurance. Use the memo field for further clarification.
<b>85700</b>	<b>ASSESSMENT EXPENSE</b>	Other Expense	Assessment charged by the Diocese.
<b>85900</b>	<b>SCHOOL SUBSIDY EXPENSE</b>	Other Expense	Expense of parish support for the school