

ARCHDIOCESE OF CHICAGO

CHART OF ACCOUNTS

DESCRIPTIONS

Revised 7/2014

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GENERAL NOTES:

The term “PARISH” refers to the combination of Church and School.

ACCOUNT NUMBERS APPEARING IN THE FIRST TIER MUST NOT BE ALTERED, MODIFIED, DELETED OR INACTIVATED. Sub-Accounts that are not needed can be inactivated. If you need any additional sub-accounts please notify the Controller’s office for direction.

- These sub-accounts are user optional. If you do not track the lowest level of detail, use the account number one tier up. (i.e. if you do not need a breakdown of collections between checks and cash, account numbers 3012 and 3013, simply post collections to account number 3011).
- For fund raising income and expenses, sub-accounts can be added for additional activities. The account name should be **edited** to reflect the actual fund raising activity name. (Refer to Quickbooks manual for “how-to” instructions).

**ARCHDIOCESE OF CHICAGO
CHART OF ACCOUNTS DESCRIPTIONS**

3000 SUNDAY AND HOLY DAY COLLECTIONS

3011 SUNDAY COLLECTION

ALL COLLECTIONS RECEIVED THROUGHOUT THE YEAR FOR SUNDAYS AND WEEKDAYS, EXCLUDING CHRISTMAS AND EASTER.

3012 SUNDAY COLLECTION ENVELOPES*

ALL COLLECTIONS RECEIVED THROUGHOUT THE YEAR FOR SUNDAYS AND WEEKDAYS IN PARISH ENVELOPES.

3013 SUNDAY COLLECTIONS LOOSE CHECK/CASH*

ALL COLLECTIONS RECEIVED THROUGHOUT THE YEAR FOR SUNDAYS AND WEEKDAYS WITHOUT ENVELOPES.

3014 SUNDAY COLLECTIONS - ELECTRONIC GIVING*

ALL COLLECTIONS RECEIVED THROUGHOUT THE YEAR FOR SUNDAYS AND WEEKDAYS THROUGH ELECTRONIC GIVING METHODS.

** Note: If you do not choose to track envelope and loose check/cash collections separately and/or electronic giving, record collections in account number 3011.*

3015 HOLY DAY COLLECTION

ALL COLLECTIONS RECEIVED THROUGHOUT THE YEAR FOR HOLY DAYS EXCLUDING CHRISTMAS AND EASTER

3016 HOLY DAY COLLECTION ENVELOPES *

ALL COLLECTIONS RECEIVED THROUGHOUT THE YEAR FOR HOLY DAYS IN PARISH ENVELOPES.

3017 HOLY DAY COLLECTION LOOSE CHECK/CASH *

ALL COLLECTIONS RECEIVED THROUGHOUT THE YEAR FOR HOLY DAYS WITHOUT ENVELOPES.

** Note: If you do not choose to track envelope and loose check/cash collections separately, record collections in account number 3015.*

3020 CHRISTMAS COLLECTION

ALL CHRISTMAS CONTRIBUTIONS.

3030 EASTER COLLECTION

ALL EASTER CONTRIBUTIONS.

3040 OTHER COLLECTIONS

3041 FUEL COLLECTION

FUNDS RECEIVED IN SPECIAL COLLECTIONS TO PAY UTILITY CHARGES FOR HEATING AND COOLING.

3042 FLOWERS COLLECTION

FUNDS RECEIVED IN SPECIAL COLLECTIONS TO PAY FOR CHURCH FLOWERS.

3043 SCHOOL SUPPORT COLLECTION

FUNDS RECEIVED IN SPECIAL COLLECTIONS TO SUPPORT THE ELEMENTARY SCHOOL.

3044 MAINTENANCE COLLECTION

FUNDS RECEIVED IN SPECIAL COLLECTIONS FOR MAINTENANCE OF THE PARISH FACILITIES.

3100 TUITION

INCOME RECEIVED FOR EDUCATIONAL SERVICES. (This includes all School, Religious Education Programs, Adult Catechesis, RCIA, Before & After School Care, etc.)

3101 TUITION - CURRENT

3102 TUITION - PRIOR

3105 DISCOUNTS & AOC SCHOLARSHIPS

DISCOUNTS AND INTERNAL SCHOLARSHIPS given to students which offsets the gross amount of tuition charged to the student. THIS IS A CONTRA TUITION REVENUE ACCOUNT

3110 FEES

- 3111 REGISTRATION FEE**
INCOME RECEIVED FROM ENROLLING IN EDUCATIONAL PROGRAMS.
(This includes all School, Religious Education Programs, Adult Catechesis, RCIA, etc.)
- 3112 HEALTH/OTHER INSURANCE FEES**
INCOME RECEIVED FROM HEALTH OR OTHER INSURANCE FEES PAID BY THE STUDENTS.
- 3113 BOOK & SUPPLY FEES**
INCOME RECEIVED FOR THE USE OF BOOKS AND SUPPLIES IN EDUCATIONAL PROGRAMS PAID BY THE STUDENTS.
- 3114 ARCHDIOCESAN FEE**
INCOME RECEIVED FOR THE PER STUDENT ARCHDIOCESAN FEE PAID TO THE OFFICE OF CATHOLIC SCHOOLS.
- 3115 ACTIVITY/PROGRAM FEES**
INCOME RECEIVED FOR THE PARTICIPATION IN PARISH SPONSORED ACTIVITIES FROM THE CURRENT YEAR. (This includes all School, Religious Education Programs & Activities, Adult Catechesis, RCIA, Parish Center Activities, etc.)
- 3116 ATHLETIC FEE**
INCOME RECEIVED FOR THE PARTICIPATION IN EXTRACURRICULAR ATHLETIC PROGRAMS.
- Note: The following accounts can be used to track both income and expenses (like an in & out account). The account would then reflect the net activity.*
- 3117 GRADUATION FEE**
INCOME RECEIVED, EXPENSES INCURRED THAT ARE RELATED TO GRADUATION.
- 3118 FIELD TRIP**
INCOME RECEIVED, EXPENSES INCURRED FOR FIELD TRIPS INCLUDING TRANSPORTATION, ADMISSION FEES, ETC.

3119 LAB FEE

INCOME RECEIVED, EXPENSES INCURRED FOR THE PARTICIPATION IN SCIENCE AND/OR TECHNOLOGY PROGRAMS.

3120 SACRAMENTAL FEE

INCOME RECEIVED, EXPENSES INCURRED FOR SACRAMENTAL PROGRAMS.

3200 BOOKSTORE INCOME

INCOME RECEIVED FOR BOOKS AND SUPPLIES SOLD TO STUDENTS OR OTHERS.

3250 BUS TRANSPORTATION

3251 BUS FEES

INCOME RECEIVED FOR TRANSPORTATION PROVIDED TO STUDENTS FOR TRAVEL TO AND FROM SCHOOL.

3252 BUS PASS FEES

INCOME RECEIVED FROM THE SALE OF TRANSIT BUS PASSES.

3300 FOOD SERVICES

3301 SCHOOL MEAL PROGRAM

INCOME RECEIVED FROM STUDENTS FOR SCHOOL-PROVIDED MEALS.

3302 SERVING FEE REIMBURSEMENT

REIMBURSEMENT/REBATE FROM FOOD SERVICE PROFESSIONALS FOR STAFF SERVING MEALS.

3303 VENDING MACHINE OPERATIONS

INCOME RECEIVED AND EXPENSES INCURRED FROM VENDING MACHINE OPERATIONS.

3350 LEASE AND/OR RENTAL INCOME

3351 FACILITY LEASE

INCOME RECEIVED FROM A CONTRACTUAL AGREEMENT FOR THE USE OF ANY PARISH FACILITY.

3352 FACILITY RENTAL

INCOME RECEIVED FROM OCCASIONAL OR ONGOING USE OF ANY PARISH FACILITY. Includes Parking Lot Income.

3353 FACILITY LEASE - UTILITIES

INCOME RECEIVED FOR UTILITIES FROM A CONTRACTUAL AGREEMENT FOR THE USE OF ANY PARISH FACILITY.

3354 FACILITY LEASE - OTHER

INCOME RECEIVED FOR OTHER LEASE RELATED CHARGEBACKS FROM A CONTRACTUAL AGREEMENT FOR THE USE OF ANY PARISH FACILITY (E.G. MAINTENANCE, INSURANCE, ETC.).

3400 OUTSIDE FUNDING SOURCES

3401 GOVERNMENT FOOD SERVICES

INCOME RECEIVED FROM ANY GOVERNMENT SOURCE TO PROVIDE MEALS.

3402 FEDERAL GOVERNMENT AID (INSERT NAME)

INCOME RECEIVED FROM ANY FEDERAL GOVERNMENT SOURCE FOR ANY OTHER PROGRAM OR EVENT, EXCLUDING TUITION. (Please EDIT name of account to reflect the type of aid received).

3403 BIG SHOULDERS SCHOLARSHIPS

INCOME RECEIVED FROM BIG SHOULDERS FOR SCHOLARSHIPS FOR STUDENTS.

3404 BIG SHOULDERS OPERATING GRANT

INCOME RECEIVED FROM BIG SHOULDERS FOR THE GENERAL OPERATING BUDGET OF THE SCHOOL. THIS INCOME IS USUALLY TRANSFERRED TO THE SCHOOL IN THE FORM OF NON-CASH INCOME SENT TO THE ARCHDIOCESE FOR THE PAYMENT OF THE SPECIFIC SCHOOL'S INSURANCES. THIS AMOUNT APPEARS AS A REDUCTION ON THE MONTHLY ARCHDIOCESAN BILLING STATEMENT.

3405 BIG SHOULDERS PATRON GRANT

INCOME RECEIVED BY A SCHOOL FROM A BIG SHOULDERS PATRON. THESE FUNDS ARE SPECIFIED AS TO THEIR USE. DETAILED RECORDS MUST BE AVAILABLE TO THE PATRON THROUGHOUT THE SCHOOL YEAR.

3406 GRANTS FROM OTHER THIRD PARTIES

INCOME RECEIVED FROM THIRD PARTIES OTHER THAN BIG SHOULDERS. DETAILED EXPENSES ARE USUALLY REQUIRED BY THE DONOR AND MUST BE AVAILABLE THROUGHOUT THE SCHOOL YEAR. IDENTIFY EACH GRANT SEPARATELY BY UTILIZING CLASS CODES IN THE 40, 50, 60, 70, 75 OR 80 RANGES.

3407 OTHER SCHOLARSHIPS

INCOME RECEIVED FOR SCHOOL SCHOLARSHIPS, FROM SOURCES OTHER THAN BIG SHOULDERS.

3408 STATE FUNDING (INSERT NAME)

INCOME RECEIVED FROM ANY STATE GOVERNMENT SOURCE FOR ANY PROGRAM OR EVENT, INCLUDING TUITION & FEES. (E.G ACTION FOR CHILDREN, PRE-SCHOOL FOR ALL, ETC. (Please EDIT name of account to reflect the type of aid received)).

3450 FUND RAISING NET INCOME

(Please note: additional account numbers should be added as needed. Additional fund raising account numbers should be in the range of 3454 all the way to 3499. If the event occurs each year or is a substantial portion of the fund raising budget, a separate account should be established. It is recommended to use .1 for Fund Raising Income & .2 for Fund Raising Expenses as sub accounts for the parish defined fund raising accounts.)

3451 FUND RAISER (INSERT NAME)

ALL INCOME AND EXPENSES RELATED TO (insert name) FUND RAISER. (Please EDIT the account name to reflect the activity, i.e. Raffle, Candy Sale, Market Day, Manna or Trip, etc.).

3452 FUND RAISER (INSERT NAME)

ALL INCOME AND EXPENSES RELATED TO (insert name) FUND RAISER. (Please EDIT the account name to reflect the activity, i.e. Raffle, Candy Sale, Market Day, Manna or Trip, etc.).

3453 FUND RAISER (INSERT NAME)

ALL INCOME AND EXPENSES RELATED TO (insert name) FUND RAISER. (Please **EDIT** the account name to reflect the activity, i.e. Raffle, Candy Sale, Market Day, Manna or Trip, etc.).

3500 INTEREST & INVESTMENT INCOME

3501 INTEREST - ARCH REGULAR SAVINGS

INTEREST EARNED FROM EXCESS FUNDS AND STIPEND ACCOUNTS DEPOSITED AT THE PASTORAL CENTER BANK.

3502 INTEREST - ARCH CERTIFICATES OF DEPOSIT

INTEREST EARNED FROM CERTIFICATES OF DEPOSIT ACCOUNTS DEPOSITED AT THE PASTORAL CENTER BANK.

3503 INTEREST - ARCH BUILDING FUND

INTEREST EARNED FROM BUILDING FUNDS DEPOSITED AT THE PASTORAL CENTER BANK.

3504 INVESTMENT GAINS & LOSSES - ARCH ENDOWMENT ACCOUNTS

INVESTMENT GAINS & LOSSES EARNED OR INCURRED FROM ENDOWMENT FUNDS DEPOSITED AT THE PASTORAL CENTER BANK. (This includes both Parish Endowment and Education Endowment Accounts).

3505 INVESTMENT GAINS & LOSSES - ARCH SPECIAL INVESTMENTS

INVESTMENT GAINS & LOSSES EARNED OR INCURRED FROM MUTUAL FUNDS DEPOSITED AT THE PASTORAL CENTER BANK.

3506 INTEREST - CHECKING ACCOUNTS

INTEREST EARNED FROM LOCAL CHECKING ACCOUNTS.

3507 OTHER INTEREST

INTEREST EARNED FROM ANY OTHER SOURCE OTHER THAN THOSE COVERED IN THE ABOVE ACCOUNTS.

3550 BINGO INCOME

- 3551 BINGO - CARD SALES**
GROSS INCOME FROM CARDS SOLD AT PARISH BINGO.
- 3552 BINGO - REFRESHMENTS**
GROSS INCOME FROM FOOD AND DRINKS SOLD AT PARISH BINGO.
- 3553 BINGO - PULL TABS**
GROSS INCOME FROM PULLTABS SOLD AT PARISH BINGO.
- 3554 BINGO - RAFFLES**
GROSS INCOME FROM RAFFLE CHANCES SOLD AS A PART OF PARISH BINGO.
- 3555 BINGO - MISCELLANEOUS**
GROSS INCOME FROM OTHER ITEMS SOLD AT PARISH BINGO NOT INCLUDED IN THE ABOVE ACCOUNTS.

3600 AUXILIARY GROUPS

- 3601 WOMEN'S CLUB / ALTAR AND ROSARY**
NET INCOME RECEIVED FROM THE WOMEN'S CLUB AND/OR THE ALTAR AND ROSARY SOCIETY FOR PARISH UNRESTRICTED USE. ACCOUNT SHOULD CONTAIN ONLY INCOME RECEIVED NOT VALUE OF GOODS OR SERVICES PROVIDED.
- 3602 MEN'S CLUB / HOLY NAME**
NET INCOME RECEIVED FROM THE MEN'S CLUB AND/OR THE HOLY NAME SOCIETY FOR PARISH UNRESTRICTED USE. ACCOUNT SHOULD CONTAIN ONLY INCOME RECEIVED, NOT THE VALUE OF GOODS OR SERVICES PROVIDED.
- 3603 SENIOR CITIZENS GROUP**
NET INCOME RECEIVED FROM THE SENIOR CITIZENS GROUP FOR PARISH UNRESTRICTED USE. ACCOUNT SHOULD CONTAIN ONLY INCOME RECEIVED, NOT THE VALUE OF GOODS AND SERVICES PROVIDED.
- 3604 HOME SCHOOL OR PARENTS ASSOCIATION**
NET INCOME RECEIVED FROM THE HOME SCHOOL OR PARENTS ASSOCIATION FOR PARISH UNRESTRICTED USE. ACCOUNT SHOULD

CONTAIN ONLY INCOME RECEIVED NOT THE VALUE OF GOODS OR SERVICES PROVIDED.

3700 MISCELLANEOUS INCOME

3701 STOLE FEES

INCOME RECEIVED FOR SPECIAL MASSES, BAPTISMS, WEDDINGS, FUNERALS AND QUINCEANERAS.

3702 STIPEND FOR MASSES

INCOME RECEIVED FOR DEDICATED MASSES.

3703 VOTIVE AND VIGIL CANDLES

INCOME RECEIVED FOR VOTIVE AND VIGIL CANDLES IN THE CHURCH.

3704 PAMPHLET SALES

INCOME RECEIVED FROM PARISH PAMPHLET SALES.

3705 SCHOLARSHIP INCOME

INCOME RECEIVED FROM OUTSIDE SOURCES FOR SCHOLARSHIPS FOR STUDENTS IN RELIGIOUS EDUCATION PROGRAMS.

3706 DONATIONS

INCOME RECEIVED FROM MISCELLANEOUS DONATIONS.

3707 SCHOOL INCOME FROM PARISH

FUNDS PAID BY THE SUPPORTING PARISH TO THE SCHOOL.

3750 ARCHDIOCESAN OPERATING GRANTS

3751 APC NON-CASH OPERATING GRANT

THE AMOUNT RECEIVED FROM THE ARCHDIOCESE IN THE FORM OF PAYMENT OF PASTORAL CENTER CHARGES. THIS AMOUNT APPEARS ON THE MONTHLY BILLING STATEMENT AS A "GRANT APPLICATION" UNDER EACH ITEM COVERED.

3752 APC CASH OPERATING GRANT

THE CASH RECEIVED FROM THE ARCHDIOCESE FOR DISBURSEMENT AT THE PARISH. (Most commonly needed for Payroll).

4010 SALARIES

Note: The individual salaries account numbers reference the first four digits of the IOI department code (the class code refers to the last two digits of the IOI code).

4011 PRIESTS

SALARIES PAID TO PRIESTS INCLUDING THE BASE SALARY, TRANSPORTATION ALLOWANCE, REIMBURSEMENT FOR ONE-HALF OF SELF-EMPLOYMENT TAX (SECA), STIPENDS AND THE SENIORITY INCREMENT. THIS INFORMATION IS IN THE COMPENSATION SCHEDULE.

4012 EXTRA PRIESTS

SALARIES PAID TO NON-STAFF PRIESTS AS NEEDED FOR WEEKEND MASSES, CONFESSIONS, & SPECIAL LITURGIES.

4013 RELIGIOUS STAFF

SALARIES PAID TO ANY RELIGIOUS ORDER EMPLOYEES OF THE PARISH REGARDLESS OF THE POSITIONS THEY HOLD. SOME EXAMPLES: DIRECTOR OF RELIGIOUS EDUCATION, PASTORAL ASSOCIATE.

4014 PROFESSIONAL STAFF

SALARIES PAID TO ANY PROFESSIONAL LAY EMPLOYEE OF THE PARISH. (BUSINESS MANAGER, DIRECTOR OF MUSIC, DIRECTOR OF RELIGIOUS EDUCATION, SUBSTITUTE MUSCIANS, CANTORS).

4015 ADMINISTRATIVE SUPPORT STAFF - CHURCH

SALARIES/WAGES PAID TO ANY LAY EMPLOYEE OF THE CHURCH (SECRETARY, BOOKKEEPER, RECEPTIONIST)

4016 HOUSESTAFF

SALARIES/WAGES PAID TO ANY LAY EMPLOYEE THAT CARES FOR THE RECTORY. INCLUDES COOK AND HOUSEKEEPER.

4017 MAINTENANCE - CHURCH

SALARIES/WAGES PAID TO ALL LAY EMPLOYEES THAT MAINTAIN PARISH FACILITIES.

- 4511 ADMINISTRATORS & OTHER SCHOOL PROFESSIONALS**
SALARIES PAID TO LAY EMPLOYEES WHO HOLD ADMINISTRATIVE POSITIONS. THIS INCLUDES PRINCIPALS, ASSISTANT PRINCIPALS, EXTENDED DAY PROGRAM DIRECTORS, SCHOOL BUSINESS MANAGERS & OTHER SCHOOL PROFESSIONALS, ETC.
- 4512 RELIGIOUS TEACHERS**
SALARIES PAID TO EMPLOYEES OF THE SCHOOL WHO HOLD TEACHING POSITIONS AND ARE MEMBERS OF RELIGIOUS ORDERS OR ARE PRIESTS.
- 4513 LAY TEACHERS**
SALARIES PAID TO LAY EMPLOYEES OF THE SCHOOL WHO HOLD TEACHING POSITIONS.
- 4514 SPECIAL PROGRAM TEACHERS**
SALARIES PAID TO TEACHERS WHO TEACH SPECIAL EDUCATION, MUSIC, ART, COMPUTER, AND PHYSICAL EDUCATION. ALSO INCLUDES CONTRACTS WITH OUTSOURCED STAFFING PROVIDERS.
- 4515 INSTRUCTIONAL AIDES**
SALARIES/WAGES PAID TO AIDES WHO ASSIST THE CLASSROOM TEACHERS.
- 4516 SUBSTITUTE TEACHERS**
SALARIES OR PER DIEM PAYMENTS TO SUBSTITUTE TEACHERS.
- 4517 SUPPORT STAFF - SCHOOL**
SALARIES PAID TO SUPPORT STAFF WHO WORK IN THE SCHOOL. THIS INCLUDES SECRETARIES, BOOKKEEPERS, BEFORE/AFTER SCHOOL ATTENDANTS, LUNCH ROOM MONITORS, ETC.
- 4518 MAINTENANCE STAFF - SCHOOL**
SALARIES PAID TO ALL LAY EMPLOYEES THAT MAINTAIN SCHOOL FACILITIES.

4030 HEALTH INSURANCE - EMPLOYER PAID

THE AMOUNT OF THE EMPLOYEE'S INDIVIDUAL HEALTH INSURANCE PAID BY THE EMPLOYER. THIS IS BILLED ON THE ARCHDIOCESAN MONTHLY BILLING STATEMENT.

4040 EMPLOYER FICA

THE EMPLOYER PAID PORTION OF FICA (MEDICARE & SOCIAL SECURITY)
PAID BY THE EMPLOYER ON BEHALF OF EACH EMPLOYEE.

4050 FRINGE BENEFITS

4051 FRINGE BENEFITS - RELIGIOUS

THE AMOUNT OF THE RELIGIOUS EMPLOYEE'S FRINGE BENEFIT
PAID BY THE EMPLOYER (This includes Pension, Basic Life
Insurance, and Social Security Benefits).

4052 FRINGE BENEFITS - LAY

THE AMOUNT OF THE LAY EMPLOYEE'S FRINGE BENEFITS PAID BY
THE EMPLOYER (This includes Pension, Basic Life Insurance, Long-
Term Disability Insurance and the 403b match).

4060 PROFESSIONAL GROWTH/MINISTERIAL/OTHER

4061 PROFESSIONAL GROWTH

THE AMOUNT PAID FOR PROFESSIONAL GROWTH FOR ANY ELIGIBLE
STAFF PERSON (LAY OR RELIGIOUS) EXCLUDING ARCHDIOCESAN
PRIESTS. (Check the Compensation Guidelines for Specifics).

4062 MINISTERIAL EXPENSE ALLOWANCE

THE AMOUNT REIMBURSED TO **DIOCESAN PRIESTS** FOR
MINISTERIAL EXPENSES INCLUDING PROFESSIONAL GROWTH.
(Check the Compensation Guideline for reimbursable ministerial
expenses).

4063 UNEMPLOYMENT COMPENSATION

THE AMOUNT PAID FOR UNEMPLOYMENT COMPENSATION.

4100 BOOKS & SUPPLIES, NON-LITURGICAL

- 4101 BULLETIN SUPPLIES**
THE COSTS ASSOCIATED WITH PRODUCING THE WEEKLY BULLETIN.
- 4102 OFFERTORY SUPPLIES**
THE ENTIRE COST OF PURCHASING, PRINTING, AND RELATED POSTAGE OF THE OFFERTORY ENVELOPES.
- 4103 BOOKS AND MAGAZINES**
THE COST OF ANY BOOKS, PERIODICALS OR MAGAZINES PURCHASED.
- 4104 BOOKSTORE EXPENSES**
THE COST OF BOOK STORE MATERIALS THAT WILL BE SOLD DIRECTLY TO THE STUDENTS.
- 4105 TEXTBOOKS**
THE COST OF TEXTBOOKS USABLE FOR MORE THAN ONE YEAR.
- 4106 WORKBOOKS**
THE COST OF WORKBOOKS EXPECTED TO BE USED WITHIN ONE YEAR.
- 4107 LIBRARY MATERIALS**
THE COST OF ANY BOOKS, PERIODICALS OR SUPPLIES PURCHASED FOR THE LIBRARY.
- 4108 TESTING MATERIALS**
THE COST OF ANY MATERIALS USED FOR STANDARDIZED TESTING OF STUDENTS.
- 4109 INSTRUCTIONAL MATERIALS**
THE COST OF ANY PUBLICATIONS OR SUPPLIES USED FOR INSTRUCTIONAL PURPOSES.
- 4110 INSTRUCTIONAL SOFTWARE**
THE PURCHASE OF SOFTWARE FOR INSTRUCTIONAL PURPOSES.

4150 ADMINISTRATIVE EXPENSES

- 4151 OFFICE EQUIPMENT - SUPPLIES AND MAINTENANCE**
THE COST OF THE MATERIALS AND SUPPORT NEEDED FOR THE UPKEEP OF THE OFFICE EQUIPMENT. (Can include lease on Fax machine or lease on phone system).
- 4152 OUTSIDE PRINTING COST**
THE COST OF HAVING MATERIALS PRINTED BY AN OUTSIDE VENDOR.
- 4153 POSTAGE/COURIER SERVICES**
THE COST OF SENDING CORRESPONDENCE BY MAIL OR OTHER SERVICE PROVIDER.
- 4154 OFFICE SUPPLIES**
THE COST OF THE SUPPLIES NEEDED FOR OFFICE OPERATIONS.
- 4155 PROFESSIONAL SERVICE FEES**
THE COST OF OUTSIDE SERVICES FOR PROCESSING OF PAYROLL SERVICES AND ANY OUTSIDE PROFESSIONAL FEES, INCLUDING PARISH OPERATIONS SERVICE CENTER CHARGES, IOI, AND RIGHT NETWORKS.
- 4156 COMPUTER SUPPLIES**
THE COST OF PURCHASING COMPUTER SUPPLIES INCLUDING TONER, INK CARTRIDGES, MEMORY STORAGE DEVICES OR NON-INSTRUCTIONAL SOFTWARE.
- 4157 CRIMINAL BACKGROUND CHECKS**
THE COSTS OF INITIAL CRIMINAL BACKGROUND CHECKS AND THE ANNUAL MAINTENANCE FEES.
- 4158 BANK FEES**
THE FEES CHARGED BY BANKS FOR NSF CHECKS AND/OR SERVICE CHARGES.

4200 TRANSPORTATION

4201 LOCAL TRAVEL/REIMBURSEMENT

THE AMOUNT REIMBURSED FOR MILEAGE DRIVEN BY LAY OR RELIGIOUS EMPLOYEES FOR AUTHORIZED PARISH BUSINESS AND ANY APPROPRIATE PARKING FEES OR TOLLS.

4202 VEHICLE REPAIR

THE AMOUNT PAID FOR REPAIR OF PARISH VEHICLES.

4203 OTHER VEHICLE EXPENSES

THE AMOUNT PAID FOR THE MAINTENANCE OF PARISH VEHICLES, INCLUDES GAS AND OIL EXPENSES. CAN ALSO INCLUDE VEHICLE STICKERS AND LICENSE PLATE RENEWAL FEES.

4204 VEHICLE LEASING COST

THE COST OF RENTING PARISH VEHICLES INCLUDING 12 PASSENGER VANS.

4250 FOOD SERVICE & MEALS

4251 FSP SERVING FEES

FEES PAID TO FOOD SERVICE PROFESSIONALS FOR SCHOOL LUNCHESES.

4252 FOOD/GROCERIES

THE COST OF FOOD AND GROCERIES USED IN THE HOUSEHOLD.

4253 MEAL ALLOWANCE

THE PER-DAY COST OF REIMBURSING A PRIEST WHEN NO MAIN MEAL IS PROVIDED. (See the Compensation Guidelines for further details).

4254 CATERING

THE COST OF BUYING PREPARED FOOD EXCEPT FOR THOSE COSTS RELATED TO SPECIFIC FUND RAISERS FROM OUTSIDE SOURCES.

4400 TELEPHONE

THE COST OF SERVICE, LINE CHARGES AND EQUIPMENT RENTAL CHARGES FOR LOCAL AND LONG DISTANCE TELEPHONE SERVICES **EXCLUDING INTERNET ACCESS CHARGES**. CELLULAR PHONE CHARGES AND PAGER CHARGES WHEN APPROPRIATE SHOULD BE INCLUDED IN THIS CATEGORY.

4410 HEATING FUEL

THE COST FOR HEATING PARISH STRUCTURES, INCLUDING COSTS FOR NATURAL GAS, PROPANE, ETC.

4420 ELECTRICITY

THE COST OF THE ELECTRICITY USED IN PARISH STRUCTURES.

4430 OTHER UTILITIES

4431 WATER/SEWER

THE COST OF WATER USED AND ANY SEWER CHARGES INCLUDING THE MSDGC CHARGE.

4432 SCAVENGER SERVICE

THE COST OF THE DISPOSAL OF GARBAGE AND YARD WASTE.

4433 CABLE/DISH SERVICES

THE COST OF ANY CABLE TELEVISION OR DISH SERVICES.

4434 INTERNET/COMPUTER TELECOM COSTS

THE COSTS OF INTERNET CONNECTIONS AND ANY OTHER COMPUTER TELECOMMUNICATIONS COSTS.

4450 MAINTENANCE & BUILDING REPAIRS

Note: These accounts are used for maintenance and repair projects less than \$10,000. If a project cost exceeds \$10,000 it should be recorded in the Capital Projects (Extraordinary) section 611X.

4451 SECURITY

THE COST OF SECURING PARISH BUILDINGS. SOME EXAMPLES :
ALARMS , SPECIAL LOCKS, OR SPECIAL LIGHTS.

4452 GROUND SERVICES

THE COST OF MAINTENANCE OF THE GROUNDS BY AN OUTSIDE COMPANY. INCLUDES LANDSCAPING, SNOW REMOVAL, ETC.

4453 GROUND SUPPLIES

THE COST OF THE ITEMS NEEDED TO MAINTAIN THE UPKEEP OF OUTSIDE PARISH GROUNDS.

4454 BUILDING SERVICES

THE COST OF MAINTENANCE OF THE PARISH STRUCTURES BY AN OUTSIDE COMPANY. I.e. exterminator services and cleaning services.

4455 REPAIRS TO BUILDINGS

THE COST OF PARTS AND SUPPLIES USED TO MAINTAIN OR IMPROVE THE BUILDINGS.

4456 EQUIPMENT SERVICES AND REPAIRS

Note: the expansion of this title eliminates account 4458.

THE COST OF MAINTENANCE OF PARISH EQUIPMENT BY AN OUTSIDE COMPANY. I.e. fire extinguisher service, boiler maintenance work if less than \$10,000.

4457 EQUIPMENT RENTAL

THE COST OF THE RENTING OF EQUIPMENT OR TOOLS FOR MAINTENANCE AND REPAIRS TO THE BUILDINGS OR EQUIPMENT.

4459 JANITORIAL SUPPLIES

THE COST OF THE CLEANING SUPPLIES USED BY THE JANITORIAL STAFF. (Include the purchase of paper products in this account.)

4550 BINGO EXPENSES

4551 BINGO GAME EXPENSES

THE COST OF BINGO CARD SUPPLIES AND PAYOUTS RELATED TO BINGO.

4552 BINGO REFRESHMENTS

THE COST OF ANY FOOD OR DRINKS PURCHASED TO SELL OR SERVE AT BINGO.

4553 BINGO PULL TAB EXPENSES

THE COST OF PULL TAB CARDS AND PRIZE PAYOUTS RELATED TO PULL TABS SOLD AT BINGO.

4554 BINGO RAFFLE EXPENSES

THE COST OF RAFFLE SUPPLIES AND PRIZE PAYOUTS RELATED TO RAFFLE SALES AS PART OF BINGO.

4555 BINGO HALL RENTAL

THE COST OF RENTING A HALL TO HOST A PARISH BINGO.

4556 BINGO EQUIPMENT RENTAL

THE COST OF RENTING ANY EQUIPMENT REQUIRED TO OPERATE A PARISH BINGO.

4557 SALES TAXES

THE SALES TAX ON FOOD, DRINKS, AND GOODS SOLD.

4558 CHARITABLE GAMES TAXES & LICENSE FEES

STATE TAXES AND LICENSE FEES PAID ON BINGO AND/OR BINGO PULL TABS REVENUE.

4559 BINGO MISCELLANEOUS EXPENSES

ANY OTHER COST OF HOSTING A PARISH BINGO NOT INCLUDED IN THE ABOVE ACCOUNTS.

4600 INTEREST EXPENSE

4601 INTEREST EXPENSE OPERATING LOANS

THE AMOUNT OF INTEREST PAID TO THE PASTORAL CENTER FOR ALL PARISH OPERATING LOANS.

4602 INTEREST EXPENSE CAPITAL LOANS

THE AMOUNT OF INTEREST PAID TO THE PASTORAL CENTER FOR ALL PARISH CAPITAL LOANS.

4650 ALTAR & LITURGICAL SUPPLIES

4651 HOSTS AND WINE

THE COST OF SUPPLYING THE HOSTS AND WINE FOR ALL LITURGIES.

4652 VOTIVE AND VIGIL LIGHTS

THE COST OF SUPPLYING THE CHURCH WITH VOTIVE AND VIGIL CANDLES

4653 CANDLES

THE COST OF SUPPLYING CANDLES FOR THE CHURCH.

4654 VESTMENTS

THE COST OF ALBS, SURPLICES, CASSOCKS, AND CHOIR ROBES.

4655 MISSALETTES/WORSHIP AIDS

THE COST OF SUPPLYING THE MISSALETTES AND OTHER WORSHIP AIDS FOR ALL CHURCH SERVICES. I.e. lectionaries, lector books.

4656 MUSIC BOOKS

THE COST OF SUPPLYING THE CHURCH WITH MUSIC BOOKS FOR ALL CHURCH FUNCTIONS.

4657 LITURGICAL PUBLICATIONS

THE COSTS OF SUPPLYING THE CHURCH WITH PUBLICATIONS USED IN PREPARATION FOR OR DURING LITURGIES. I.e. Homily aids.

4658 PAMPHLETS

THE COSTS OF SUPPLYING THE CHURCH WITH PAMPHLETS FOR SALE OR DISTRIBUTION.

4659 FLOWERS
THE COST OF SUPPLYING THE CHURCH WITH FLOWERS.

4660 OTHER LITURGICAL COSTS
THE COST OF OTHER LITURGICAL SUPPLIES AND FURNISHINGS NOT INCLUDED IN THE ABOVE ACCOUNTS.

4700 FURNISHINGS & EQUIPMENT

THE COST OF GOODS LESS THAN \$10,000 EACH. ITEMS OVER \$10,000 SHOULD BE LISTED IN THE CAPITAL SECTION.

4701 ADMINISTRATIVE FURNISHINGS/EQUIPMENT
THE COST OF FURNISHING OFFICE AND RECTORY RESIDENCE.
Includes one-time purchases of equipment where less than \$10,000.

4702 INSTRUCTIONAL FURNISHINGS/EQUIPMENT
THE COST OF FURNISHING CLASSROOMS. INCLUDES DESKS, TABLES, AND BLACKBOARDS.

4703 MAINTENANCE FURNISHINGS/EQUIPMENT
THE COST OF MAINTAINING FURNISHINGS AND EQUIPMENT FOR THE PARISH.

4750 ARCHDIOCESAN ASSESSMENT

THE AMOUNT OF THE TOTAL YEARLY ARCHDIOCESAN ASSESMENT PAID BY THE PARISH.

4751 ARCHDIOCESAN ASSESSMENT
THE AMOUNT OF THE YEARLY ARCHDIOCESAN ASSESMENT PAID BY THE PARISH.

4752 LEASE, LICENSE & RENTAL ARCHDIOCESAN ASSESSMENT
THE AMOUNT OF THE YEARLY LEASE, LICENSE & RENTAL ARCHDIOCESAN ASSESMENT PAID BY THE PARISH.

4760 PRMAA ASSESSMENT

THE AMOUNT OF THE YEARLY PRMAA ASSESMENT PAID BY THE PARISH.

4770 OCS ASSESSMENT

THE AMOUNT OF PER CHILD ASSESSMENT PAID TO THE OFFICE OF CATHOLIC SCHOOLS.

4780 PROPERTY/CASUALTY INSURANCE

THE AMOUNT PAID FOR THE PROPERTY/CASUALTY INSURANCE BY THE PARISH.

4790 AUTO INSURANCE - PRIEST OWNED VEHICLE

THE AMOUNT PAID FOR AUTO INSURANCE FOR PRIEST PRIMARY OWNED VEHICLE. (If the parish owns an automobile, the insurance should also be listed here.)

4800 MISCELLANEOUS

4801 CONFERENCES & CONVENTIONS

THE COST BORNE BY THE PARISH OF SENDING ANY LAY OR RELIGIOUS EMPLOYEE OR VOLUNTEER TO A CONFERENCE OR CONVENTION. EXCLUDES COST ALLOCABLE TO PROFESSIONAL GROWTH ALLOWANCE.

4802 MEETINGS & SPEAKERS

THE COST OF HOSTING A MEETING OR SPEAKER FEES INCLUDING REFRESHMENTS PROVIDED. (Can include but is not limited to Cluster Meetings, Deanery Meetings, Council Meetings, Department Meetings, Business Manager Meetings and Staff Meetings.)

4803 MINISTRY FORMATION & EDUCATION

THE COST OF TRAINING SESSIONS, COURSES OR SPECIALIZED TRAINING FOR EMPLOYEES OR VOLUNTEERS, RELATED TO MINISTRY, WHEN THE COST IS BORNE BY THE PARISH AND NOT ALLOCABLE TO PROFESSIONAL GROWTH. (Deacon annual training fee should be included here.)

4804 HOSPITALITY & ENTERTAINMENT

THE COST OF ANY PARISH RELATED HOSPITALITY OR ENTERTAINMENT EXCLUDING THOSE RELATED TO SPECIFIC FUNDRAISERS OR PROGRAMS. (Can include but is not limited to Parish Appreciation Party, Confirmation dinner for the Bishop, Coffee And after masses.)

4805 PUBLIC RELATIONS & ADVERTISING

THE COST OF FLYERS, ADVERTISING, BANNERS, AD BOOK EXPENSES/DONATIONS, ETC.

4806 GIFTS & DONATIONS

THE COST OF ANY GIFTS OR DONATIONS, GIVEN IN THE NAME OF THE PARISH. (This does NOT include bonuses given to employees for holidays. Any gift given to an employee is compensation and must be processed through payroll.)

4807 DUES / SUBSCRIPTIONS

THE COST OF SUBSCRIBING TO PARISH RELATED PUBLICATIONS OR MAGAZINES AND / OR ANY MONIES PAID FOR A PARISH EMPLOYEE TO BELONG TO A CHURCH ORGANIZATION.

4808 UNRELATED BUSINESS TAX

THE TAX PAID ON NON PARISH-RELATED BUSINESS

4809 SPECIAL PROGRAM EXPENSE

THE COST RELATED TO RUNNING AN EXTRACURRICULAR PROGRAM INCLUDING, BUT NOT LIMITED TO, COMPUTER, ESL PROGRAMS, EXERCISE CLASSES, ETC.

4810 PARISH SUPPORT TO SCHOOL/CONSOLIDATED SCHOOL

THE COST OF PARISH SUPPORT TO SCHOOL(S) WHICH INCLUDES CONSOLIDATED SCHOOLS

4811 RENTAL EXPENSE

THE COST OF RENTING SPACE OWNED BY A THIRD PARTY.

4812 BAD DEBT EXPENSE

THE COST OF ESTIMATED UNCOLLECTIBLE TUITION RECEIVABLES.

4850 UNALLOCATED PROCUREMENT CARD TRANSACTIONS

THE DEFAULT EXPENSE ACCOUNT FOR ALL TRANSACTIONS IMPORTED FROM THE GENERAL ELECTRIC CORPORATE PAYMENT SERVICES SYSTEM FOR PROCUREMENT CARD PURCHASES. ACCOUNT BALANCE SHOULD BE ZERO AT MONTH END.

5000 INSURANCE RECOVERIES

5001 CASUALTY CLAIMS

THE AMOUNT OF INSURANCE MONIES RECOVERED FOR CASUALTY LOSSES RELATED TO VANDALISM, NATURAL DISASTERS, FIRE, AND THEFT.

5002 LIABILITY CLAIMS

THE AMOUNT OF INSURANCE MONIES RECOVERED FOR ANY LIABILITY CLAIMS.

5010 SHARING COLLECTIONS FOR OTHER PARISHES IN THE ARCHDIOCESE

5011 RECIPIENT PARISH NAME (INSERT NAME) COLLECTION

THE AMOUNT OF MONIES RECEIVED FOR A PARISH FROM THE SHARING COLLECTION. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

5012 RECIPIENT PARISH NAME (INSERT NAME) COLLECTION

THE AMOUNT OF MONIES RECEIVED FOR A PARISH FROM THE SHARING COLLECTION. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

5013 RECIPIENT PARISH NAME (INSERT NAME) COLLECTION

THE AMOUNT OF MONIES RECEIVED FOR A PARISH FROM THE SHARING COLLECTION. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

5015 SHARING COLLECTIONS FOR PARISHES/INSTITUTIONS OUTSIDE THE ARCHDIOCESE

5016 OUTSIDE PARISH/INSTITUTION (INSERT NAME) COLLECTION

THE AMOUNT OF MONIES RECEIVED FOR AN OUTSIDE PARISH/INSTITUTION FROM A SPECIAL COLLECTION. (Please **EDIT** the account name to reflect the name of the Outside Parish or Institution).

5017 OUTSIDE PARISH/INSTITUTION (INSERT NAME) COLLECTION

THE AMOUNT OF MONIES RECEIVED FOR AN OUTSIDE PARISH INSTITUTION FROM A SPECIAL COLLECTION. (Please **EDIT** the account name to reflect the name of the Outside Parish or Institution).

5020 SHARING MONEY RECEIVED FROM OTHER PARISHES

- 5021 SHARING FROM PARISH NAME (INSERT NAME)**
THE AMOUNT OF MONIES RECEIVED BY A PARISH FROM ANOTHER PARISH. (Please **EDIT** the account name to reflect the Parish Sharing Partner).
- 5022 SHARING FROM PARISH NAME (INSERT NAME)**
THE AMOUNT OF MONIES RECEIVED BY A PARISH FROM ANOTHER PARISH. (Please **EDIT** the account name to reflect the Parish Sharing Partner).
- 5023 SHARING FROM PARISH NAME (INSERT NAME)**
THE AMOUNT OF MONIES RECEIVED BY A PARISH FROM ANOTHER PARISH. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

5030 ARCHDIOCESAN REQUIRED COLLECTIONS

Note: The 6030 account number series is for the recording of the payouts of these collections. The 503X series of account numbers should not be used as a pass through account or wash account.

- 5031 LATIN AMERICA**
THE ANNUAL COLLECTION FOR THE CHURCH IN LATIN AMERICA.
- 5032 SEMINARIES**
THE ANNUAL SEMINARY COLLECTION.
- 5033 ANNUAL CATHOLIC APPEAL**
THE ANNUAL CATHOLIC APPEAL COLLECTION.
- 5034 HOLY LAND**
THE ANNUAL HOLY LAND COLLECTION.
- 5035 AID FOR CHURCHES IN CENTRAL/EASTERN EUROPE**
THE ANNUAL COLLECTION TO AID THE CHURCHES IN CENTRAL AND EASTERN EUROPE.
- 5036 CATHOLIC CHARITIES**
THE ANNUAL CATHOLIC CHARITIES COLLECTION.

- 5037 PETER'S PENCE**
THE ANNUAL COLLECTION FOR THE HOLY FATHER'S WORKS.
- 5038 NEW WORLD**
THE ANNUAL CATHOLIC NEW WORLD NEWSPAPER COLLECTION AND
SUBSCRIPTION DRIVE.
- 5039 PROPAGATION OF THE FAITH**
THE ANNUAL PROPAGATION OF THE FAITH COLLECTION.
- 5040 CATHOLIC CAMPAIGN FOR HUMAN DEVELOPMENT**
THE ANNUAL CAMPAIGN FOR HUMAN DEVELOPMENT COLLECTION.
- 5041 RELIGIOUS RETIREMENT**
THE ANNUAL RELIGIOUS RETIREMENT FUND COLLECTION.
- 5042 MISSIONARY CO-OP PLAN**
THE ANNUAL MISSIONARY CO-OP PLAN COLLECTION.
- 5043 OPERATION RICE BOWL - CRS**
THE ANNUAL LENTEN OPERATION RICE BOWL - CATHOLIC RELIEF
SERVICES COLLECTION.
- 5044 ARCHDIOCESAN PRIEST RETIREMENT**
THE ANNUAL ARCHDIOCESAN PRIEST RETIREMENT FUND
COLLECTION. REMIT MONIES DIRECTLY TO PRMAA.

5050 ESTATES, BEQUESTS & MEMORIALS

- 5051 ESTATE PROCEEDS**
THE MONIES RECEIVED FROM THE SALE OF ANY PROPERTY
DONATED TO THE PARISH FROM A WILL.
- 5052 BEQUESTS PROCEEDS**
THE MONIES RECEIVED FROM ANY WILL DONATED TO THE PARISH.
- 5053 MEMORIAL PROCEEDS**
THE MONIES RECEIVED FROM ANY MEMORIAL DONATED TO THE
PARISH.

5060 OTHER EXTRAORDINARY INCOME

5061 OTHER EXTRAORDINARY COLLECTIONS

INCOME FROM NON-ARCHDIOCESAN COLLECTIONS TAKEN IN THE PARISH FOR OTHER OUTSIDE GROUPS, ORGANIZATIONS OR CAUSES WITH THE INTENTION OF DISBURSING 100% OF FUNDS COLLECTED TO THE RESPECTIVE ORGANIZATION, EXCLUDING SHARING PARISH AND COLLECTIONS RECORDED IN THE 5010, 5015 AND 5020 ACCOUNT SERIES. (If these collections are annual, please set up a separate account in this series identifying the collection.)

5062 OPERATING LOAN DEBT RELIEF

INCOME FROM ARCHDIOCESAN APPROVED FORGIVENESS OF THE PRINCIPAL AND/OR INTEREST OF AN OPERATING LOAN.

5063 CAPITAL LOAN DEBT RELIEF

INCOME FROM ARCHDIOCESAN APPROVED FORGIVENESS OF THE PRINCIPAL AND/OR INTEREST OF A CAPITAL LOAN.

5100 SALE OF PROPERTY

5101 SALE OF LAND

THE MONIES RECEIVED FROM THE SALE OF A PARCEL OF LAND.

5102 SALE OF BUILDING

THE MONIES RECEIVED FROM THE SALE OF A PARISH BUILDING.

5103 SALES OF OTHER PARISH PROPERTY

THE MONIES RECEIVED FROM THE SALE OF PARISH PROPERTY NOT INCLUDED IN THE ABOVE ACCOUNTS.

5110 FUND COLLECTIONS

5111 CHURCH MILLENNIUM CAMPAIGN FUND

THE MONIES COLLECTED FROM THE SPECIAL COLLECTION OR AN EVENT FOR THE MILLENNIUM CAMPAIGN.

5112 PARISH ENDOWMENT FUND COLLECTION

THE MONIES COLLECTED FROM A SPECIAL COLLECTION OR AN EVENT FOR THE PARISH ENDOWMENT FUND.

5113 PARISH EDUCATION ENDOWMENT FUND COLLECTION

THE MONIES COLLECTED FROM A SPECIAL COLLECTION OR AN EVENT FOR THE PARISH EDUCATION ENDOWMENT FUND.

5114 ANNUAL APPEAL REBATE

THE MONIES COLLECTED OVER THE TARGET AMOUNT FOR THE ANNUAL APPEAL. THESE FUNDS ARE REBATED TO THE PARISH FOR THEIR OWN USE.

5115 “TO TEACH WHO CHRIST IS” CAMPAIGN

THE MONIES COLLECTED FROM THE “TEACH WHO CHRIST IS” CAMPAIGN.

5120 CAPITAL COLLECTIONS

5121 SCHOOL BUILDING FUND

THE MONIES RECEIVED FROM A SPECIAL COLLECTION OR AN EVENT FOR AN APPROVED SCHOOL BUILDING FUND.

5122 CHURCH BUILDING FUND

THE MONIES RECEIVED FROM A SPECIAL COLLECTION OR AN EVENT FOR AN APPROVED CHURCH BUILDING FUND.

5123 CHURCH MAJOR PURCHASE FUND

THE MONIES RECEIVED FROM A SPECIAL COLLECTION OR AN EVENT FOR AN APPROVED MAJOR PURCHASE FUND SUCH AS A CHURCH ORGAN.

5200 ARCHDIOCESAN CAPITAL GRANT

5201 CAPITAL GRANT

THE RECEIPT OF MONEY FOR CAPITAL PURPOSES MADE IN THE FORM OF A GRANT FROM THE ARCHDIOCESE.

6000 EXPENSES COVERED BY INSURANCE

6001 CASUALTY EXPENSES

THE COST TO REPAIR THE DAMAGE DONE BY VANDALISM, NATURAL DISASTERS, FIRE OR THEFT.

6002 LIABILITY EXPENSES

THE COST OF ANY LIABILITY CLAIMS MADE AGAINST THE PARISH

6010 SHARING COLLECTIONS PAID TO OTHER PARISHES

6011 SHARING TO (INSERT NAME)

THE AMOUNT OF MONIES PAID TO A PARISH FROM THE SHARING COLLECTION. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

6012 SHARING TO (INSERT NAME)

THE AMOUNT OF MONIES PAID TO A PARISH FROM THE SHARING COLLECTION. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

6013 SHARING TO (INSERT NAME)

THE AMOUNT OF MONIES PAID TO A PARISH FROM THE SHARING COLLECTION. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

6015 SHARING COLLECTIONS PAID TO PARISHES OR INSTITUTIONS OUTSIDE THE ARCHDIOCESE

6016 SHARING DISBURSEMENT TO AN OUTSIDE PARISH/INSTITUTION (INSERT NAME)

THE AMOUNT OF MONIES PAID TO A PARISH/INSTITUTION OUTSIDE THE ARCHDIOCESE FROM A SPECIAL COLLECTION. (Please **EDIT** the account name to reflect the name of the Outside Parish or Institution).

6017 SHARING DISBURSEMENT TO AN OUTSIDE PARISH/INSTITUTION (INSERT NAME)
THE AMOUNT OF MONIES PAID TO A PARISH/INSTITUTION OUTSIDE THE ARCHDIOCESE FROM A SPECIAL COLLECTION. (Please **EDIT** the account name to reflect the name of the Outside Parish or Institution).

6020 SHARING FROM PARISH GENERAL FUNDS

6021 RECIPIENT PARISH (INSERT NAME) DONATION
THE AMOUNT OF MONIES PAID TO A PARISH FROM THE PARISH GENERAL FUNDS. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

6022 RECIPIENT PARISH (INSERT NAME) DONATION
THE AMOUNT OF MONIES PAID TO A PARISH FROM THE PARISH GENERAL FUNDS. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

6023 RECIPIENT PARISH (INSERT NAME) DONATION
THE AMOUNT OF MONIES PAID TO A PARISH FROM THE PARISH GENERAL FUNDS. (Please **EDIT** the account name to reflect the Parish Sharing Partner).

6030 PAYMENT OF ARCHDIOCESAN REQUIRED COLLECTIONS

6031 LATIN AMERICA
THE AMOUNT PAID FOR THE BENEFIT OF THE CHURCH IN LATIN AMERICA.

6032 SEMINARIES
THE AMOUNT PAID FOR THE BENEFIT OF THE ARCHDIOCESAN SEMINARY SYSTEM.

6033 ANNUAL CATHOLIC APPEAL
THE AMOUNT PAID FOR THE BENEFIT OF THE ANNUAL CATHOLIC APPEAL.

6034 HOLY LAND
THE AMOUNT PAID FOR THE BENEFIT OF THE HOLY LAND.

- 6035 AID TO CHURCHES IN CENTRAL/EASTERN EUROPE**
THE AMOUNT PAID FOR THE BENEFIT OF THE CHURCHES IN CENTRAL AND EASTERN EUROPE.
- 6036 CATHOLIC CHARITIES**
THE AMOUNT PAID FOR THE BENEFIT OF THE CATHOLIC CHARITIES.
- 6037 PETER'S PENCE**
THE AMOUNT PAID FOR THE BENEFIT OF PETER'S PENCE.
- 6038 NEW WORLD**
THE AMOUNT PAID FOR THE BENEFIT OF THE NEW WORLD.
- 6039 PROPAGATION OF THE FAITH**
THE AMOUNT PAID FOR THE BENEFIT OF THE PROPAGATION OF THE FAITH.
- 6040 CATHOLIC CAMPAIGN FOR HUMAN DEVELOPMENT**
THE AMOUNT PAID FOR THE BENEFIT OF THE CAMPAIGN FOR HUMAN DEVELOPMENT.
- 6041 RELIGIOUS RETIREMENT**
THE AMOUNT PAID FOR THE BENEFIT OF THE RETIREMENT FUND FOR THE RELIGIOUS.
- 6042 MISSIONARY CO-OP PLAN**
THE AMOUNT PAID FOR THE BENEFIT OF THE MISSIONARY CO-OP PLAN.
- 6043 OPERATION RICE BOWL - CATHOLIC RELIEF SERVICES**
THE AMOUNT PAID FOR THE BENEFIT OF OPERATION RICE BOWL, SPONSORED BY CATHOLIC RELIEF SERVICES.
- 6044 ARCHDIOCESAN PRIEST RETIREMENT**
THE AMOUNT PAID FOR THE BENEFIT OF THE RETIREMENT FUND FOR THE ARCHDIOCESAN PRIESTS. REMIT MONIES DIRECTLY TO PRMAA.

6060 OTHER EXTRAORDINARY EXPENSES

6061 REAL ESTATE TAXES

THE AMOUNT OF TAXES PAID ON REAL ESTATE OWNED BY THE PARISH.

6062 MILLENNIUM ASSESSMENT

THE SUBSIDY AMOUNT PAID TO THE ARCHDIOCESE FROM THE MILLENNIUM CAMPAIGN.

6063 OTHER EXTRAORDINARY EXPENSES

DISBURSEMENT OF THE TOTAL INCOME FROM NON-ARCHDIOCESAN COLLECTIONS IN THE PARISH FOR OTHER OUTSIDE GROUPS, ORGANIZATIONS OR CAUSES TO THE RESPECTIVE ORGANIZATION, EXCLUDING SHARING PARISH DISBURSEMENTS RECORDED IN THE 6010, 6015 AND 6020 ACCOUNT SERIES. (If this disbursement is an annual event, a separate account can be added in this section to separate that payout.)

6100 CAPITAL PURCHASE OR CONSTRUCTION

6101 PURCHASE OF LAND

THE COST RELATED TO THE PURCHASE OF A PARCEL OF LAND.

6102 PURCHASE/CONSTRUCTION OF A BUILDING

THE COST RELATED TO THE PURCHASE/CONSTRUCTION OF A CHURCH, RECTORY, CONVENT OR SCHOOL.

6103 PURCHASE OF VEHICLE

THE COST RELATED TO THE PURCHASE OF A PARISH OWNED CAR, TRUCK, OR VAN.

6110 CAPITAL IMPROVEMENTS

(Please note: additional projects should be added as needed beginning with sub-account number 6114)

6111 PROJECT A (Insert Name)

THE ENTIRE COST OF A SPECIFIC PROJECT. (Please **EDIT** the account name to reflect the name of the project.)

6112 PROJECT B (Insert Name)

THE ENTIRE COST OF A SPECIFIC PROJECT. (Please **EDIT** the account name to reflect the name of the project.)

6113 PROJECT C (Insert Name)

THE ENTIRE COST OF A SPECIFIC PROJECT. (Please **EDIT** the account name to reflect the name of the project.)

1000 OUTSIDE FUNDS

BANK ACCOUNTS HELD AT FINANCIAL INSTITUTIONS OUTSIDE OF THE ARCHDIOCESE OF CHICAGO WHICH WILL BE CENTRALIZED WITH THE ARCHDIOCESAN BANK IN THE NEAR FUTURE.

1100 CASH

1101 PARISH CHECKING ACCOUNT

THE CHECKING ACCOUNT HELD BY THE PARISH AT A LOCAL BANK FOR OPERATIONS. (All savings accounts held by the parish should only be held at the Archdiocesan Bank. The parish or its organizations should not have any local savings accounts.)

1102 PARISH PAYROLL ACCOUNT

THE SEPARATE CHECKING ACCOUNT, AT A LOCAL BANK, THAT IS USED SOLELY FOR FUNDING THE PAYROLLCHECKS, PAYROLL TAXES, AND DIRECT DEPOSIT.

1103 SCHOOL CHECKING ACCOUNT (optional)

THE CHECKING ACCOUNT HELD BY THE PARISH AT A LOCAL BANK FOR SCHOOL OPERATIONS. (All savings accounts held by the parish or school should only be held at the Archdiocesan Bank. The parish or its organizations should not have any local savings accounts.)

1110 BINGO ACCOUNTS

1112 BINGO CHECKING

ALL CHECKING ACCOUNTS FOR BINGO HELD AT A LOCAL BANK INCLUDING BINGO SALES TAX.

1113 BINGO PULL TAB

ALL CHECKING ACCOUNTS FOR BINGO PULL-TABS HELD AT LOCAL BANKS.

1120 SCHOOL LUNCH ACCOUNT

THE SEPARATE CHECKING ACCOUNT HELD AT A LOCAL BANK USED SOLELY FOR THE FOOD SERVICE PROGRAMS

1130 AUXILIARY ACCOUNTS

1131 AUXILIARY (INSERT NAME)

ALL CHECKING ACCOUNTS USED BY REGULAR PARISH AUXILIARY ORGANIZATIONS AND HELD AT A LOCAL BANK. THIS ACCOUNT SHOULD ALSO INCLUDE FUNDRAISING ACTIVITIES SPONSORED BY AUXILIARY ORGANIZATIONS. (Please **EDIT** the account name to reflect the name of the auxiliary organization).

1132 AUXILIARY (INSERT NAME)

ALL CHECKING ACCOUNTS USED BY REGULAR PARISH AUXILIARY ORGANIZATIONS AND HELD AT A LOCAL BANK. THIS ACCOUNT SHOULD ALSO INCLUDE FUNDRAISING ACTIVITIES SPONSORED BY AUXILIARY ORGANIZATIONS. (Please **EDIT** the account name to reflect the name of the auxiliary organization).

1150 PETTY CASH ACCOUNT

THE PETTY CASH ACCOUNT THAT IS KEPT AT THE PARISH FOR MINOR NEEDS. RECEIPTS ARE REQUIRED TO REIMBURSE THE FUND. IT IS RECOMMENDED TO USE .1, .2, ETC. TO IDENTIFY ADDITIONAL PETTY CASH FUNDS.

1160 LOCAL STIPEND ACCOUNT

STIPEND MONIES THAT ARE RECEIVED & DISBURSED AT THE PARISH.

1199 UNDEPOSITED FUNDS

INTERIM REPOSITORY FOR NEWLY RECEIVED MONIES PRIOR TO THEIR TIMELY DEPOSIT INTO A FINANCIAL INSTITUTION ACCOUNT. THERE SHOULD BE NO UNDEPOSITED FUNDS AS OF THE END DATES OF REPORTING PERIODS SUCH AS JUNE 30 AND DECEMBER 31.

1200 OPERATING SAVINGS AT THE ARCHDIOCESAN BANK

1201 REGULAR OPERATING SAVINGS

ALL OPERATING SAVINGS ACCOUNTS DEPOSITED WITH THE ARCHDIOCESAN BANK (Arch Bank Account #201)

1210 CERTIFICATES OF DEPOSIT

(Note: Additional account numbers in this series can be created when the parish has multiple certificates of deposit. Use 1214 and on but not to exceed 1239)

1211 90-DAY CD-OPERATING SAVINGS

ALL 90-DAY CERTIFICATE OF DEPOSIT ACCOUNTS DEPOSITED WITH THE ARCHDIOCESAN BANK.

1212 6-MONTH CD-OPERATING SAVINGS

ALL 6-MONTH CERTIFICATE OF DEPOSIT ACCOUNTS DEPOSITED WITH THE ARCHDIOCESAN BANK.

1213 12 MONTH CD-OPERATING SAVINGS

ALL 12-MONTH CERTIFICATE OF DEPOSIT ACCOUNTS DEPOSITED WITH THE ARCHDIOCESAN BANK.

1240 STOCK SAVINGS ACCOUNTS

SAVINGS ACCOUNTS CREATED AT THE ARCHDIOCESAN BANK FROM THE SALE OF STOCK FOR THE BENEFIT OF THE PARISH.

1250 OTHER OPERATING SAVINGS

ALL OTHER SPECIAL PURPOSE SAVINGS ACCOUNTS DEPOSITED WITH THE ARCHDIOCESAN BANK, INCLUDING MILLENNIUM ACCOUNT.

1260 TTWCI CAMPAIGN SAVINGS ACCOUNT

SAVINGS ACCOUNT CREATED AT THE ARCHDIOCESAN BANK FOR PARISH PROCEEDS FROM "TO TEACH WHO CHRIST IS" CAMPAIGN.

1300 LONG-TERM/RESTRICTED SAVINGS

1301 BUILDING FUND SAVINGS

ALL SAVINGS ACCOUNTS FOR AN APPROVED BUILDING FUND DEPOSITED WITH THE ARCHDIOCESAN BANK. (This is building fund #204 at the Arch Bank.)

1310 CERTIFICATES OF DEPOSIT

1311 90 DAY CD/BUILDING FUND

ALL SPECIAL 90 DAY CERTIFICATE OF DEPOSIT ACCOUNTS FOR AN APPROVED BUILDING FUND WITH THE ARCHDIOCESAN BANK.

1312 6 MONTH CD/BUILDING FUND

ALL SPECIAL 6 MONTH CERTIFICATE OF DEPOSIT ACCOUNTS FOR AN APPROVED BUILDING FUND WITH THE ARCHDIOCESAN BANK.

1313 90-DAY CD/MILLENNIUM FUND

ALL SPECIAL 90 DAY CERTIFICATE OF DEPOSIT ACCOUNTS FOR A MILLENNIUM FUND HELD WITH THE ARCHDIOCESAN BANK.

1314 6-MONTH CD/MILLENNIUM FUND

ALL SPECIAL 6 MONTH CERTIFICATE OF DEPOSIT ACCOUNTS FOR A MILLENNIUM FUND HELD WITH THE ARCHDIOCESAN BANK.

1315 12-MONTH CD/BUILDING FUND

ALL SPECIAL 12 MONTH CERTIFICATE OF DEPOSIT ACCOUNTS FOR AN APPROVED BUILDING FUND WITH THE ARCHDIOCESAN BANK.

1350 STIPEND SAVINGS

THE SAVINGS ACCOUNT DEPOSITED WITH THE ARCHDIOCESAN BANK THAT CONTAINS THE MONIES RECEIVED FOR DEDICATED MASSES. (Arch Bank Account #202)

1400 ENDOWMENT & SPECIAL INVESTMENT SAVINGS

1401 PARISH ENDOWMENT FUND

THE SPECIAL PARISH ENDOWMENT FUND SAVINGS ACCOUNTS DEPOSITED WITH THE ARCHDIOCESAN BANK.

1410 PARISH EDUCATION ENDOWMENT FUND

THE SPECIAL EDUCATION ENDOWMENT SAVINGS ACCOUNTS DEPOSITED WITH THE ARCHDIOCESAN BANK.

1420 GROWTH MUTUAL FUND

ALL MUTUAL FUND SAVINGS ACCOUNT DEPOSITED WITH THE ARCHDIOCESAN BANK AND THE INVESTMENT CONSISTS OF 70% EQUITIES AND 30% FIXED INCOME.

1430 BALANCED MUTUAL FUND

ALL MUTUAL FUND SAVINGS ACCOUNT DEPOSITED WITH THE ARCHDIOCESAN BANK AND THE INVESTMENT CONSISTS OF 50% EQUITIES AND 50% FIXED INCOME.

1440 INCOME MUTUAL FUND

ALL MUTUAL FUND SAVINGS ACCOUNT DEPOSITED WITH THE ARCHDIOCESAN BANK AND THE INVESTMENT CONSISTS OF 40% EQUITIES AND 60% FIXED INCOME.

1500 RECEIVABLES

1501 PARISH RECEIVABLES

MONIES THAT ARE OWED TO THE PARISH, INCLUDING LEASE AND RENTAL PAYMENTS, BUT HAVE NOT YET BEEN RECEIVED. AMOUNTS OVER 1 YEAR OLD SHOULD BE WRITTEN OFF OR A BAD DEBT RESERVE SHOULD BE ESTABLISHED.

1510 TUITION & FEES RECEIVABLE - THIRD PARTY SYSTEM

MONIES THAT ARE OWED TO THE SCHOOL FOR TUITION & FEES, BUT HAVE NOT YET BEEN RECEIVED AS DETAILED IN THIRD PARTY SOFTWARE (Currently, FACTS or SMART). AMOUNTS OVER 1 YEAR OLD SHOULD BE WRITTEN OFF OR A BAD DEBT RESERVE SHOULD BE ESTABLISHED.

1513 ALLOWANCE FOR UNCOLLECTIBLE TUITION - THIRD PARTY SYSTEM

THIS IS A CONTRA RECEIVABLE ACCOUNT USED ONLY FOR UNCOLLECTABLE TUITION FOR TUITION RECEIVABLES TRACKED IN A THRID PARTY SYSTEM (Currently, FACTS OR SMART). IT IS USED TO REDUCE THE SCHOOL TUITION RECEIVABLE ACCOUNT BY AN ESTIMATED AMOUNT THAT MAY BE UNCOLLECTIBLE, INCLUDING ALL AMOUNTS OVER 1 YEAR OLD.

1520 PLEDGE RECEIVABLES

MONIES THAT HAVE BEEN PLEDGED TO THE PARISH BUT HAVE NOT YET BEEN RECEIVED. AMOUNTS OVER 1 YEAR OLD SHOULD BE WRITTEN OFF.

1530 SCHOOL TUITION RECEIVABLE

MONIES RELATED TO THE SCHOOL PROGRAM THAT ARE OWED TO THE PARISH BUT HAVE NOT YET BEEN RECEIVED. THIS INCLUDES OUTSTANDING TUITION RECEIVABLES FROM THE PERIOD PRIOR TO MOVING TO THE THIRD PARTY SYSTEM (Currently, FACTS OR SMART) INTERFACE. AMOUNTS OVER 1 YEAR OLD SHOULD BE WRITTEN OFF.

1535 ALLOWANCE FOR UNCOLLECTIBLE SCHOOL TUITION

THIS IS A CONTRA RECEIVABLE ACCOUNT. IT IS USED TO REDUCE THE SCHOOL TUITION RECEIVABLE ACCOUNT BY AN ESTIMATED AMOUNT THAT MAY BE UNCOLLECTIBLE, INCLUDING ALL AMOUNTS OVER 1 YEAR OLD. THIS ACCOUNT IS USED FOR TUITION RECEIVABLES OUTSTANDING PRIOR TO THE IMPLEMENTATION OF THE THIRD PARTY SYSTEM (Currently, FACTS OR SMART) INTERFACE.

1550 OTHER SCHOOL RECEIVABLES

MONIES RELATED TO THE SCHOOL BUT NOT INCLUDED IN ACCOUNT 1530 THAT IS OWED TO THE PARISH BUT HAVE NOT YET BEEN RECEIVED. AMOUNTS OVER 1 YEAR OLD SHOULD BE WRITTEN OFF OR A BAD DEBT RESERVE SHOULD BE ESTABLISHED.

1600 OTHER CURRENT ASSETS

1601 CASH SUBSIDY TO SCHOOL

MONIES PAID BY THE PARISH TO THE SCHOOL AS A SUBSIDY. THIS ACCOUNT BALANCE SHOULD NET TO ZERO WHEN COMBINED WITH THE ACCOUNT BALANCE IN ACCOUNT 1602.

1602 CASH SUBSIDY FROM PARISH

MONIES RECEIVED BY THE SCHOOL FROM THE PARISH AS A SUBSIDY. THIS ACCOUNT BALANCE SHOULD NET TO ZERO WHEN COMBINED WITH THE ACCOUNT BALANCE IN ACCOUNT 1601.

1603 OTHER CURRENT ASSETS

ANY OTHER SHORT TERM ASSET OF THE PARISH.

1610 MANNA CERTIFICATE INVENTORY

INTERIM REPOSITORY FOR MANNA CERTIFICATES THAT HAVE BEEN PURCHASED BUT NOT YET SOLD.

1615 FUNDS IN TRANSIT - THIRD PARTY SYSTEM

MONIES THAT ARE IN TRANSIT, WHICH ARE DUE FROM THIRD PARTY SYSTEM (Currently, FACTS OR SMART).

1620 PAYMENTS AT INSTITUTION - THIRD PARTY SYSTEM

CASH RECEIVED AT THE SCHOOL RELATED TO RECEIVABLES TRACKED IN THE THIRD PARTY SYSTEM (Currently, FACTS OR SMART).

2000 ACCOUNTS PAYABLE

MONIES THAT ARE OWED TO PARISH VENDORS FOR GOODS AND SERVICES PURCHASED.

2010 PROCUREMENT CARD PAYABLE

MONIES THAT ARE OWED TO GENERAL ELECTRIC CORPORATE PAYMENT SERVICES FOR PROCUREMENT CARD PURCHASES.

2100 LIABILITIES

2140 ACCRUED PAYROLL

THIS IS AN OPTIONAL ACCOUNT, IT IS NOT A REQUIREMENT TO USE IT.

2200 OTHER PAYROLL WITHHOLDINGS

2204 EMPLOYEE HEALTH INSURANCE WITHHELD

THE MONIES WITHHELD FROM EMPLOYEES THAT HAVE ELECTED TO HAVE HEALTH INSURANCE COVERAGE.

2205 EMPLOYEE DENTAL INSURANCE CO-PAYMENT

THE MONIES WITHHELD FROM EMPLOYEES THAT HAVE ELECTED TO HAVE DENTAL INSURANCE COVERAGE.

2210 CHILD SUPPORT WITHHELD

LIABILITY FOR THE AMOUNT WITHHELD FROM THE EMPLOYEES WHO ARE REQUIRED BY COURT ORDER TO PAY CHILD SUPPORT.

2211 OTHER WAGE GARNISHMENTS

LIABILITY FOR ANY OTHER AMOUNT WITHHELD FROM THE EMPLOYEES PAYCHECK THAT IS NOT INCLUDED IN THE ABOVE.

2300 ARCHDIOCESAN OBLIGATIONS

2313 PRINCIPAL & INTEREST DUE & PAYABLE ON LOAN

THE CURRENT & PAST DUE PRINCIPAL & INTEREST OWED BY THE PARISH TO THE PASTORAL CENTER FOR MONEY BORROWED ON OPERATING & CAPITAL LOANS. THE REMAINING PORTION OF THE LOANS IS INCLUDED IN LONG TERM LIABILITIES IN THE 2600 SERIES. IT IS RECOMMENDED TO USE .1, .2, .3, ETC. TO IDENTIFY PAST DUE INTEREST & PRINCIPAL ON LOANS ON A PER LOAN BASIS.

2400 PREPAID TUITION & FEES

MONIES PAID TO THE PARISH FOR TUITION AND FEES IN ADVANCE FOR THE NEXT SCHOOL YEAR. (Any monies recorded in this account in the previous fiscal year is generally reversed out in July of the next fiscal year and recorded into the tuition and fee accounts in which it belongs.)

2410 PREPAID LEASE, LICENSE & RENTAL INCOME

MONIES PAID TO THE PARISH FOR LEASE, LICENSE & RENTAL FEES IN ADVANCE FOR THE NEXT FISCAL YEAR. (Any monies recorded in this account in the previous fiscal year are generally reversed out in July of the next fiscal year and recorded into the Lease and/or Rental Income accounts to which they belong.)

2420 DEFERRED TUITION & FEES

2421 DEFERRED TUITION

ACCOUNT USED TO TRACK TUITION REVENUE RELATED TO BILLINGS IN THIRD PARTY SYSTEM (Currently, FACTS OR SMART) WHERE THE AMOUNTS WILL BE RECOGNIZED AS INCOME IN A FUTURE PERIOD BASED ON AN AMORTIZATION SCHEDULE. ADDITIONAL SUB-ACCOUNTS MAY BE ADDED TO TRACK SPECIFIC TYPES OF TUITION.

2422 DEFERRED FEES

ACCOUNT USED TO TRACK FEE REVENUE RELATED TO BILLINGS IN THIRD PARTY SYSTEM (Currently, FACTS OR SMART), WHERE THE AMOUNTS WILL BE RECOGNIZED AS INCOME IN A FUTURE PERIOD BASED ON AN AMORTIZATION SCHEDULE. ADDITIONAL SUB-ACCOUNTS MAY BE ADDED TO TRACK SPECIFIC TYPES OF FEES.

2425 DEFERRED DISCOUNTS & AOC SCHOLARSHIPS

ACCOUNT USED TO TRACK DISCOUNTS/AOC SCHOLARSHIPS RELATED TO BILLINGS IN THRID PARTY SYSTEM (Currently, FACTS OR SMART) WHERE THE AMOUNTS WILL BE RECOGNIZED AS CONTRA-INCOME IN FUTURE PERIODS BASED ON AN AMORTIZATION SCHEDULE. ADDITIONAL SUB-ACCOUNTS MAY BE ADDED TO TRACK SPECIFIC TYPES OF DISCOUNTS. THIS ACCOUNT TYPICALLY CARRIES A DEBIT BALANCE AND OFFSETS THE DEFERRED TUITION & FEES ACCOUNTS.

2450 STIPEND LIABILITY

MONIES PAID TO THE PARISH FOR MASSES THAT WILL BE REMITTED TO ANOTHER ORGANIZATION (SUCH AS A MISSION OVERSEAS) FOR THE SAYING OF THE DESIRED MASSES.

2500 OTHER CURRENT LIABILITIES

ANY OTHER SHORT TERM LIABILITY OF THE PARISH SUCH AS SECURITY DEPOSITS.

2550 UNSPENT AUXILIARY GROUP FUNDS

ANY AUXILIARY GROUP FUNDS THAT HAVE BEEN COLLECTED BUT NOT YET DISBURSED.

2551 UNSPENT FUND-RAISING MONIES

ANY FUND-RAISING MONIES THAT HAVE BEEN COLLECTED BUT NOT YET DISBURSED.

2600 LOANS

2601 OPERATING LOANS

(In this area it is advisable to set up additional accounts if you have multiple loans. Each loan can have its own account number. This will simplify balancing to the Archdiocesan banking reports throughout the year.)

THE REMAINING PORTION OF LOANS OWED TO THE PASTORAL CENTER FOR **OPERATING** ACTIVITIES. THE PAST DUE & CURRENTLY DUE AMOUNTS ARE INCLUDED IN CURRENT LIABILITIES IN ACCOUNT 2313.

2650 CAPITAL LOANS

THE REMAINING PORTION OF LOANS OWED TO THE PASTORAL CENTER FOR **CAPITAL** ACTIVITIES. THE PAST DUE & CURRENTLY DUE AMOUNTS ARE INCLUDED IN CURRENT LIABILITIES IN ACCOUNT 2313.

2700 EQUITY

2701 PREVIOUS YEAR'S EQUITY

THE EQUITY BALANCE CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.

2702 RETAINED EARNINGS (NET INCOME)

THE AMOUNT OF NET INCOME OR NET EXPENSE FROM THE CURRENT FISCAL YEAR'S OPERATIONS.

2703 OPENING BALANCE EQUITY

THE AMOUNT OF OPENING BALANCES INPUT FROM THE OPENING OF THE COMPANY FOR BALANCE SHEET ACCOUNTS, USUALLY BANK ACCOUNTS.

3900 RETAINED EARNINGS

THIS ACCOUNT IS AUTOMATICALLY CREATED BY QUICKBOOKS BUT SHOULD NOT HAVE ANY POSTINGS MADE AGAINST IT. RETAINED EARNINGS SHOULD BE POSTED TO THE 270X ACCOUNTS.