

REVENUES

41XX-COLLECTION REVENUES

- 4101 (10) **Sunday Collections**
Amount received in Sunday envelopes.
- 4102 (10) **Sunday Loose**
Amount received in the Sunday collection without donor identification.
- 4103 (10) **Holy Day Collections**
Amount received in Holy Day envelopes.
- 4104 (10) **Holy Day Loose**
Amount received in Holy Day collections without donor identification.
- 4105 (10) **Children's Collection**
Amount received from children's or youth's envelopes.
- 4120 (10) **Building Fund Drive Revenue**
Amount raised and used to fund new buildings.
- 4121 (10) **Capital Improvement Fund Drive Collections**
Amount raised and used to fund major renovations or improvements to an existing building, purchase new equipment or make major repairs to capital equipment. For internal purposes, the following account may be used in addition to Account 4121. For Archdiocesan reporting, this account should be included in Account 4121.
4122 **Equipment Fund Drive Collections**
- 4140 (70,80) **Educational Support**
Amount received in the Sunday Collection specifically for the support of the parish School or Religious Education program.
- 4150 (10) **Guaranteed Annual Appeal Goal**
Amount remitted to the Archdiocese for guaranteeing the parish's annual appeal goal. (This account is only used when the parish guarantees its annual appeal goal). The purpose of this account is to reclassify the amount paid for the Annual Catholic Appeal. This amount should be deducted from Account 4101.
- 4160 (10) **Annual Appeal Refund**
Amount returned to the parish from the Annual Catholic Appeal Campaign.

4170 (10) **Debt Reduction Envelope**
Amounts specifically collected for use in reducing the parish debt. Note: The parish may end up paying additional amounts on the Archdiocesan Assessment if the total amount collected from parishioners is not remitted as a loan payment.

4199 (10) **Other Collection Income**
Any collection revenue not included above. If it is necessary to develop a new account description, please call the Parish Finance Manager at (206) 382-4573.

42XX – EDUCATIONAL RECEIPTS

4201 (10,70,80) **Tuition**
Amount received for tuition for the current year.

4202 (70,80) **Tuition Due from Prior Years**
Amount received for past due tuition from prior years.

4203 (70,80) **Tutoring Tuition**
Amount received for special classes or tutoring.

4205 (80) **Financial Aid – Parish**
Amount donated by parishioners or the parish to provide tuition aid and used for this purpose. The Financial Aid Fund should be maintained as a Restricted Revenue

4206 (80) **Financial Aid – Archdiocese**
Amount donated by the Archdiocese to provide tuition assistance and used for this purpose. The Financial Aid Fund should be maintained as a Restricted Revenue.

4207 (70,80) **Scholarships**
Amount donated by the parish for scholarships and used for this purpose. The Scholarship Fund should be maintained as a Restricted Revenue

4210 (10,70,80) **Educational Fees**
Amount received for activities not covered by tuition. For internal reporting, the following accounts may be used. For Archdiocesan reporting, include in Account 4210.

- 4211 Registration Fees
- 4212 Graduation Fees
- 4213 Book Fees
- 4214 Sacramental Preparation Fees
- 4215 Transportation Fees
- 4217 Special Activity Fees

4219 (10,70,80) **Damaged/Lost Books**
Amount received from students for damages or additional books.

4225 (70,80) **Parish Subsidy**
Amount of cash, services, and goods received from the sponsoring parish. Parish Subsidy is more than a cash allowance.

- 4227 (80) **Archdiocesan Subsidy**
Amount of direct Archdiocesan support of the parish school. This should be recorded directly to the School's accounting records.
- 4230 (80,95) **Neighboring Parish Subsidy**
Amounts received from other parishes to subsidize students attending host parish school. This amount should be recorded directly to the school's accounting records. For internal purposes, if multiple subsidies are received, the following accounts may be used. For Archdiocesan reporting, combine into Account 4230.
4231 Neighboring Parish Subsidy #2
4232 Neighboring Parish Subsidy #3
4233 Neighboring Parish Subsidy #4
- 4250 (10,70,80) **Parents Club Donation**
Amount received from the Parents Club. This donation should be recorded directly to the Parish School's or the Religious Education program's accounting records.
- 4251 (10,70,80) **Other Club & Build Support**
Amount received from a parish club or group. For School or Religious Education purposes, this donation should be recorded directly to the appropriate program accounting records. For internal purposes, this account may be split into the following accounts. For Archdiocesan reporting, consolidate into Account 4251.
4252 Other Club & Guild Support #2
4253 Men's Club
4254 Women's Club
4255 Booster Club
- 4270 (80) **Food Service**
Amount received from food service programs. The following accounts may be used internally. For Archdiocesan reporting, combine into Account 4270.
4271 Cafeteria
4272 Milk
4273 Hot Lunch
- 4280 (10,70,80) **Catering**
Amount received for catering services.
- 4299 (10,70,80) **Other Educational Revenue**
Amount of any other educational revenues which cannot readily be placed into one of the above account items.

43XX – FUND RAISERS

- 4310 (10,70,80) **Fund Raising Projects**
Amount received from fund raising efforts. For internal purposes the following accounts may be used to specify various fund raising projects. For Archdiocesan reporting, consolidate these accounts into Account 4310.
4311 Bazaar
4312 Festival
4313 Rummage Sale
4314 Auction

- 4315 Recycling Project
- 4316 Parish Socials
- 4317 Dances
- 4318 Dinners
- 4319 Other Fund Raising Revenue #1
- 4320 Other Fund Raising Revenue #2
- 4321 Other Fund Raising Revenue #3
- 4322 Other Fund Raising Revenue #4

4330 (10,70,80)

Guild/Society/Circle Revenues #1

Amount raised by a parish group (altar society, etc.) for parish/other use. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4330.

- 4331 Guild/Society/Circle Revenues #2
- 4332 Guild/Society/Circle Revenues #3
- 4333 Guild/Society/Circle Revenues #4
- 4334 Guild/Society/Circle Revenues #5

4340 (10,70,80)

Bingo, Raffles and Reno Night

Net amount raised from Bingo, Raffles and Reno Night Fund Raisers. Note: The parish must comply with State Gambling Commission and other legal requirements for this type of activity. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4340.

- 4341 Bingo
- 4342 Raffles
- 4343 Reno Night

44XX – GIFTS

- 4401 (ALL) **Donations**
Amount received from individuals or organizations for general use.
- 4402 (10) **Bequests**
Amount left to the parish in a “will” for general parish use and any distributions from trusts. These bequests are subject to a 5% Assessment. The total amount of the bequest should be included in this account. See Accounts 5989 and 2207 for procedure to record this assessment. For internal purposes, the following accounts may be used for additional bequests. For Archdiocesan reporting, consolidate into Account 4402.
4403 **Bequest #2**
4404 **Bequest #3**
- 4405 (ALL) **Restricted Donations**
Amount donated and used for a specific purpose. The unspent portion should be maintained as a Restricted Revenue.
- 4407 (ALL) **Restricted Bequests**
Amount left in a “will” donated and used for a specific purpose. The unspent portion should be maintained as a Restricted Revenue.
- 4409 (ALL) **Grant Revenue**
Amount received from an archdiocesan agency or other institution.
- 4410 (10,95) **Liturgy Fees and Stipends**
Amount received for Mass Requests, Baptisms, Weddings, and Funerals, etc. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4410.
4411 **Liturgy Fees**
4412 **Stipends**
- 4415 (10,95) **Special Collections**
Amount received from All Souls Day collections, Mother’s and Father’s Day collections, for which the priests of the parish obligate themselves to offer Mass (es) for the donor’s intentions.
- 4417 (10,95) **Memorials**
Amount received for memorials.
- 4420 (10,95) **Devotion Offerings**
Amount received from a special devotion.

- 4425 (10,95) **Votive and Flowers**
 Amount received from votive candles or collected for flowers. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4425.
 4426 Votive
 4427 Flowers
- 4450 (ALL) **Donated Assets**
 Estimated value or cost, if available, of assets donated to the parish. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4450.
 4451 Donated Assets-Land/Buildings
 4452 Donated Assets-Equipment
 4453 Donated Expenditures – Supplies
 4454 Donated Assets – Other
- 4458 (ALL) **Donated Assets – Endowment/Educational Fund**
 Value of Endowment or Educational Fund assets donated to the parish.
- 4470 (ALL) **Other Gift Revenue**
 Amount of any other gift revenues which cannot readily be placed into one of the above account items.

45XX – BUSINESS REVENUE

- 4501 (10) **Interest Income – PRF**
 Interest income received on parish savings accounts. (
- 4503 (ALL) **Interest Income – ARF**
 Interest income received on savings accounts for Parish Cemeteries, Schools, Parent’s Clubs (if on the parish books), Building Funds, or other ARF savings accounts held with the Archdiocese.
- 4507 (ALL) **Interest Income – Checking**
 Interest income received on checking accounts or other approved sources.
- 4510 (80) **Endowment Fund Income**
 Income received (withdrawn) from an Endowment Fund.
- 4511 (80) **Educational Fund Income**
 Income received (withdrawn) from a School Educational Fund.

- 4512 (ALL) **Reinvested Endowment Fund Earnings**
Revenue earned and reinvested into an Endowment, Educational, or Cemetery Care Fund.
- 4513 (95) **Cemetery Care Fund Income**
Income received (withdrawn) from a parish Cemetery Care Fund
- 4520 (10) **Bulletin Income**
Amount received from bulletin advertisers.
- 4522 (ALL) **Coffee Hour**
Amount received from coffee hours.
- 4524 (ALL) **Books, Pamphlets, Papers and Religious Articles**
Amount received from the sale of books, pamphlets, Catholic papers and religious articles. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4524.
4525 Pamphlets
4526 Newspapers
4527 Religious Articles
- 4529 (10) **Audio Visual Revenues**
Amount received from audio visual services.
- 4530 (10) **Rental Income**
Amount received for operation/rental of parish facilities. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4530.
4531 Rental Income #2
4532 Rental Income #3
4533 Rental Income #4
4534 Rental Income #5
- 4535 (80) **Rental Income – School**
Amount received for operation/rental of school facilities. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4535.
4536 Rental Income – School #2
- 4538 (10,80,95) **Lease Income**
Amount received for temporary lease of property. (Note: The terms of any lease must be consistent with Archdiocesan policy.)

- 4550 (ALL) **Gain on Asset Sale**
Amount of gain on an asset disposition
- 4570 (95) **Sale of Graves**
- 4571 (95) **Annual Care**
- 4572 (95) **Perpetual Care**
Amount received for these items by the parish cemetery.
- 4579 (ALL) **Other Business Revenue**
Amount of any other business revenues which cannot readily be placed into one of the above account items.

46XX – PROGRAM REVENUES

- 4601 (ALL) **Program Revenue**
Amount of revenue from other parish programs. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4601.
- 4602 Program Revenue #2
- 4603 Program Revenue #3
- 4604 Program Revenue #4

47XX – OTHER REVENUES

- 4701 (10,70,80) **Special Activity Fees**
Amount received from participants in parish sponsored programs. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4701.
- 4702 Retreat Fees
- 4703 Workshop Fees
- 4704 Transportation Fees
- 4705 CYO Fees
- 4720 (10,80) **Pastoral Services**
Amount received from a parish's mission/station or other organization for pastoral services. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4720.
- 4721 Pastoral Services #2
- 4722 Pastoral Services #3
- 4723 Pastoral Services #4
- 4730 (80) **Per Pupil Tax Fee**
Amount received from the charging of fees to cover a per pupil tax or assessment.

REVENUES cont...

- 4735 (10,70,80) **Deanery Contribution/Assessment Income**
Amount received from Contributions or Assessments from parishes in the deanery to support deanery programs.
- 4737 (10,70,80) **Regional Contribution/Assessment Income**
Amount received from Contribution or Assessments from parishes in the region to support regional programs.
- 4750 (ALL) **Miscellaneous Revenue**
Amount of any other business revenues which cannot readily be placed into one of the above account items.

EXPENDITURES

51XX-SALARIES

- 5101 (ALL) **Clergy Salaries**
Amount of gross salaries for all regular parish clergy.
- 5102 (ALL) **Substitute/Extra Clergy**
Amount of gross salaries for clergy who help the parish on a temporary basis.
- 5103 (ALL) **Subsidized Clergy**
Amount of gross salaries for clergy the parish may be subsidizing for some special ministry, such as working with a minority group.
- 5105 (ALL) **Deacon Salaries**
Amount of gross salaries paid to deacons working for the parish.
- 5110 (ALL) **Religious Salaries**
Amount of gross salaries of all “sisters” or “brothers.” For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5110.
5115 Principal- Religious
5116 Teachers – Religious
- 5120 (ALL) **Lay Salaries**
Amount of gross salaries of lay employees. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5120.
5121 Bookkeeper
5122 Bus Drivers
5123 Business Manager/Administrator
5124 Cantor
5125 Custodians
5126 Directors/Coordinators
5127 Grounds
5130 Housekeeper
5132 Librarians
5134 Musicians
5136 Playground Supervisors
5138 Principal
5140 Secretarial
5142 Teacher
5150 Substitutes
- 5152 (ALL) **Part Time**
Amount of gross salary for part time workers.
- 5153 (ALL) **Casual Help**
Amount paid to those who work occasionally.
- 5155 (ALL) **Stipends**
Amount paid to musicians, helpers, etc., as stipends.

5160 (ALL) **Other Employees**
Amount of gross salary for any employees not included in the above accounts. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5160.
5161 Other Employees #2
5162 Other Employees #3

5170 (10,70,80) **Gifts/Bonuses**
Amount of gifts or bonuses. (Bonuses paid to an employee are taxable, and the parish must comply with regulations regarding withholding and Social Security taxes.)

52XX – BENEFITS

5201 (ALL) **FICA/Social Security**
Employer's contribution for employer's Social Security/FICA. If the parish wishes to detail the Medicare costs, use the following account. For Archdiocesan reporting, consolidate into Account 5201.
5202 FICA/Medicare

5207 (ALL) **Unemployment Insurance**
Employer's contribution for unemployment insurance.

5208 (ALL) **Worker's Compensation**
Employer's contribution for the Archdiocesan worker's compensation plan.

5210 (ALL) **Other Benefits – Clergy**

5211 (ALL) **Other Benefits – Religious**

5212 (ALL) **Other Benefits – Lay**
Employer's cost for all other benefits. If the parish wishes to maintain more detailed records for internal purposes, the following accounts may be used. For Archdiocesan reporting, include in Accounts 5210 through 5212.

5220 Medical Insurance – Clergy
5221 Medical Insurance – Religious
5222 Medical Insurance – Lay
5223 Pension – Clergy
5224 Pension – Religious
5225 Pension – Lay
5230 Dental Insurance
5232 Life Insurance Benefits
5234 Disability Insurance
5236 TSA/TDA
5237 Priest Education Fund
5239 Other Benefits

5245 (ALL) **Housing Allowance**
Amount of a housing allowance.

- 5247 (ALL) **Vehicle Allowance**
Amount of vehicle allowance paid without mileage documentation.
- 5270 (ALL) **Salary Allocations**
Amount of Salaries & Benefits either paid for or by another entity (School for example).

55XX – SUPPLIES

- 5501 (ALL) **Operating Supplies**
Cost of supplies/equipment necessary to conduct a program or an activity or for the general operations of the parish.
- 5502 (ALL) **Office Supplies**
Cost of all items which are used for office work. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5502.
- 5503 Paper
 - 5504 Stationery
 - 5505 Copying
 - 5506 Printing
 - 5507 Church Envelopes
 - 5508 Mass Cards
 - 5509 Postage
 - 5510 Bulk Mailing Permit
 - 5515 Data Processing Supplies
 - 5516 Other Office Supplies
 - 5517 Other Office Supplies
 - 5518 Other Office Supplies
 - 5519 Other Office Supplies
- 5520 (ALL) **Sacristy Supplies**
Cost of all sacristy supplies. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5520.
- 5521 Missalettes
 - 5522 Music
 - 5523 Altar Hosts
 - 5524 Altar Wine
 - 5525 Candles/Incense
 - 5526 Flowers/Palms
 - 5527 Banners
 - 5528 Linens
 - 5529 Vestments
 - 5530 Vessels
 - 5531 Altar/Sanctuary Appointments

- 5540 (ALL) **Food**
All parish food purchases. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5540.
5541 Food-Outside
5542 Rectory Food
- 5545 (ALL) **Coffee Hour**
Cost of coffee hours.
- 5550 (10,70,80) **Food Service**
Cost of food services. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5550.
5551 Cafeteria
5552 Milk
5553 Hot Lunches
- 5560 (10,70,80) **Housekeeping Supplies**
Cost of rectory housekeeping supplies.
- 5565 (ALL) **Administrative Supplies**
Cost of administrative supplies (e.g., pupil, parishioner records).
- 5570 (10,70,80) **Instructional Supplies**
Cost of instructional supplies. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5570.
5571 Art Supplies
5572 Athletic Supplies/Uniforms
5573 Audio Visual Supplies
5574 Graduation Supplies
5575 Health Supplies
5576 Reading Supplies
5577 Religion Supplies
5578 Science Supplies
5579 Social Studies Supplies
5580 Text Books
- 5585 (10,70,80) **Library/Resource Center Books/Supplies**
Include here cost of library/resource center books, AV materials/equipment and supplies. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5585.
5586 Library/Resource Center Books
5587 Library/Resource Center Supplies
- 5589 (ALL) **Publications**
Cost of all subscription fees, including newspapers.
- 5592 (70,80) **Testing**
Cost of testing.
- 5595 (ALL) **Maintenance Supplies**
Cost of supplies used for the general maintenance and upkeep of parish facilities, etc.

5599 (ALL) **Other Supplies**
Cost of supplies not included in one of the above accounts.

57XX – PROGRAM EXPENSES & SUBSIDIES

5701 (10,70,80) **Sacramental Preparation**
Cost of conducting sacramental programs. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5701.

5702 **Baptismal Preparation**
5703 **Penance Preparation**
5704 **Communion Preparation**
5705 **Confirmation Preparation**
5706 **Marriage Preparation**

5726 (10,70,80) **Family Education**

5727 (10,70,80) **Adult Education**

5728 (10,70,80) **Catechumenate**
Cost of operating these programs.

5740 (ALL) **Retreats**
Cost for retreats for parish clergy or laity.

5741 (ALL) **Workshops**
Cost of workshops for continuing education, in-service sessions or consultation.

5760 (ALL) **Other Pastoral Programs**
Costs of other pastoral programs which do not fit elsewhere (e.g., ministry training). For internal reporting, Accounts 5761-5769 may be used for specific programs. For Archdiocesan reporting, consolidate into Account 5760.

5770 (ALL) **Honoraria**
One time stipends paid to guest speaker for workshops etc.

5780 (10) **School Subsidy**
Amount of cash, services, and goods transferred to the parish school. School subsidy is more than a cash allowance

5781 (10) **Neighboring School Subsidy**
Subsidy provided to a neighboring school.

5783 (10) **Donation to School (From Parent's Club)**
If the Parent's Club books are maintained by the parish, this account should be included in the club books. The offsetting Revenue should be included on the School books.

5785 (10) **Religious Education Subsidy**
Subsidy provided to the Religious Education program.

5787 (10) **Cemetery Subsidy**
Subsidy provided to a parish cemetery.

5788 (10) **Channel Payments**
Payment to the Channel Program.

5790 (10) **Other Program Subsidy**

5791 (10) **Other Program Subsidy**

5792 (10) **Other Program Subsidy**
Subsidy provided to other program(s).

58XX – OPERATIONS AND MAINTENANCE

5801 (ALL) **Repairs and Maintenance**
Cost of maintaining all parish property (buildings and grounds) and the cost of repairs of equipment of facilities. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5801.

5802 Buildings Maintenance

5804 Grounds Maintenance

5805 Repairs – Equipment

5830 (ALL) **Small Equipment – Parish**
Cost of purchasing any small equipment. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5830.

5831 Small Equipment-Parish

5832 Small Equipment-Church

5833 Small Equipment-Rectory

5834 Small Equipment-Office

5835 Small Equipment-Other

5836 Small Equipment-Other

5837 Small Equipment-School

5838 Small Equipment-Religious Education

5839 Small Equipment-Cemetery

5851 (ALL) **Other Repairs and Maintenance**
Cost of any other repairs and maintenance expenses not included in the above accounts. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5851.

5852 Other Repairs and Maintenance #2

5853 Other Repairs and Maintenance #3

5854 Other Repairs and Maintenance #4

5860 (ALL) **Maintenance Contracts**
Cost of preventative maintenance contracts.

59XX – CONTRACTED SERVICES

5901 (ALL) **Rentals**
Cost of rentals for any items/facilities.

- 5905 (ALL) **Equipment Lease**
Cost of lease payments on equipment. Do not include the lease payments, however, if the payments are part of a lease-purchase agreement.
- 5906 (ALL) **Property Lease**
Include here the cost of lease payments on land or property. Do not include the lease payments, however, if the payments are part of a lease-purchase agreement. (Note: The terms of any lease must be consistent with Archdiocesan Policy. Contact the Property Manager for more information.)
- 5910 (ALL) **Professional and Technical Services**
Cost of professional and technical services. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5910.
- 5911 Accounting
 - 5912 Architectural
 - 5913 Building Contractor
 - 5914 Legal
 - 5915 Security
 - 5916 Fund Raising
 - 5918 Cleaning/Laundry
 - 5919 Catering Services
 - 5920 Data Processing Services
- 5940 (ALL) **Insurance – CCAS Billing**
- 5941 (ALL) **Insurance – Other**
Cost of insurance. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Accounts 5940 and 5941.
- 5942 Insurance
 - 5943 Liability Insurance
 - 5945 Auto Insurance
 - 5946 Property Insurance
- 5950 (ALL) **Pastoral Services**
Payment to mother parish for pastoral services.
- 5960 (ALL) **Special Activity Fees**
Fees paid for the parish to participate in some activity (e.g., renting a place at the park for a parish picnic, security, legal, etc.).
- 5961 (10,80) **CYO Fees**
Cost of participating in CYO activities.
- 5962 (10) **Copyright Fees**
Cost of obtaining copyrights.
- 5970 (ALL) **Other Contracted Services**
Any other contracted service expenses which you cannot readily place into one of the above account items. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5970.
- 5971 Other Contracted Services
 - 5972 Other Contracted Services
 - 5973 Other Contracted Services

61XX – BUSINESS

- 6101 (ALL) **Bank Charges**
Charges for bank services. (Note: If the bank automatically deducts for service charges, enter a line in the Cash Disbursement Journal. Note the reason for the charge and then enter the amount in the total column and in the proper program column. This will enable you to balance the books.)
- 6105 (ALL) **Interest Expense – PRF/ARF**
Amounts paid or accrued as interest charges on a PRF/ARF loan.
- 6106 (ALL) **Interest Expense – Other**
Amounts paid or accrued as interest charges on other parish debt.
- 6107 (ALL) **Taxes**
Taxes paid by the parish.
- 6109 (ALL) **Permits/Licenses**
Cost of permits and licenses (e.g., boiler permits, etc.).
- 6120 (ALL) **Pastor's/Discretionary Fund**
Cost of contingency/discretionary expenses.
- 6130 (ALL) **Committee Expenses**
Costs of the various parish committees. For internal reporting, the following accounts may be used. For Archdiocesan reporting, combine into Account 6130.
- 6131 Parish Council
 - 6132 Education Committee
 - 6133 Liturgy and Worship Committee
 - 6134 Parish Life Committee
 - 6135 Youth Committee
 - 6136 Finance Committee
 - 6137 Facilities Committee
 - 6138 Communications Committee
 - 6139 Social Action Committee
 - 6140 Ecumenical
- 6150 (10) **Guild/Society/Circle Expenses**
Costs incurred by a guild/society/circle, if the organizations books are maintained on the parish books. For internal reporting, 6151 & 6152 may be used. For Archdiocesan reporting, consolidate into Account 6150
- 6151 Guild/Society/Circle Expenses #2
 - 6152 Guild/Society/Circle Expenses #3
 - 6153 Guild/Society/Circle Expenses #4
 - 6154 Guild/Society/Circle Expenses #5
- 6160 (ALL) **Parish Bulletin Costs**
Costs associated with Church Bulletin.
- 6161 (ALL) **Brochure Costs**
Costs associated with brochures.
- 6162 (ALL) **Advertising**
Costs of advertising including advertising or ministry through the media.

- 6163 (ALL) **Parish Newspaper Costs**
Costs associated with Parish/School Newsletter.
- 6164 (ALL) **Religious Articles**
Costs of religious articles (e.g., statues, etc.).
- 6165 (10) **Mass Stipends**
Mass Stipends sent to others.
- 6167 (ALL) **Professional Dues/Fees**
Dues and fees paid to organizations for the benefit of employees and staff.
- 6168 (95) **Interments**
Costs of interments in parish operated cemeteries.
- 6170 (10,70,80) **Donations to Others**
Donations from the parish to individuals or other organizations.
- 6171 (10) **Parish Stewardship Donations**
Donations made in accordance with the Parish's Stewardship plan. For more detailed reporting, the following accounts may be used.
6172 Parish Stewardship Donations #2
6173 Parish Stewardship Donations #3
- 6180 (ALL) **Fundraising Expense**
Costs of fund raising projects. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 6180.
6181 Auctions
6182 Bazaars
6183 Rummage Sales
6184 Dances
6185 Dinners
- 6186 (10,70,80) **Bingo, Raffle, Reno Night Expense**
Cost of these activities. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 6186.
6187 Bingo Expense
6188 Raffle Expense
6189 Reno Night Expenses
- 6190 (ALL) **Loss on Asset Disposition**
Loss incurred on the sale/disposition of an asset.
- 6195 (10) **Donations to Parish (by Other Parish Groups)**
Donations to the parish by parish guilds, groups and societies. This account is maintained on the organization's books. The offsetting Revenue should be recorded on the Parish books.
- 6199 (ALL) **Other Business**
A business expense which cannot be readily placed in one of the above accounts.

62XX – DEPRECIATION EXPENSE

- 6201 (ALL) **Depreciation Expense**
Depreciation expense for the current year. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 6201.
- 6202 Depreciation Expense-Buildings
 - 6203 Depreciation Expense-Equipment
 - 6204 Depreciation Expense-Renovations

63XX – UTILITIES

- 6301 (ALL) **Utilities**
Cost of utilities. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 6301.
- 6302 Electrical
 - 6303 Fuel/Heat
 - 6305 Water/Sewer
 - 6309 Garbage
 - 6310 Dump Charges
 - 6311 Answering Service
 - 6312 Telephone
 - 6313 Cable TV
 - 6315 E-Mail
 - 6350 Other Utilities

64XX – TRAVEL

- 6401 (ALL) **Travel and Vehicle Expense**
Costs for maintaining a vehicle. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 6401.
- 6402 Vehicle Insurance
 - 6403 Gas/Oil
 - 6404 Vehicle Maintenance
 - 6405 Vehicle Licenses
- 6410 (ALL) **Mileage Reimbursement**
Cost of mileage allowance.
- 6415 (ALL) **Vehicle Rentals/Leasing**
Cost of renting or leasing vehicles.
- 6430 (ALL) **Board and Room**
Cost of board and room while traveling.
- 6450 (ALL) **Other Travel**
Other travel expenses which cannot readily be placed into one of the above accounts.

65XX – APPRECIATION/THANK YOU

- 6501 (ALL) **Socials & Celebrations**
Cost of parish social events. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 6501.
- 6502 Socials

- 6503 Dances
- 6504 Parish Celebration

- 6510 (ALL) **Hospitality**
Cost of parish hospitality program.

- 6520 (ALL) **Awards**
Costs of purchasing awards, trophies, etc.

- 6530 (ALL) **Scholarships**
Cost of scholarships.

- 6531 (10,70,80) **Camperships**
Cost of CYO Camperships.

- 6550 (ALL) **Other Appreciation**
Any other appreciation expenses not readily placed in one of the above accounts.

66XX – ASSESSMENTS/CONTRIBUTIONS

- 6601 (10) **Parish Assessment**
Cost of the Parish Assessment.

- 6602 (10) **Prior Year Parish Assessment**
Cost of meeting prior year obligations for parish on the cash basis of accounting.

- 6603 (80) **Per Pupil Tax**
Cost of meeting per pupil educational assessment.

- 6604 (80) **WSCC Educational Tax**
Cost of WSCC (Washington State Catholic Conference) educational tax.

- 6605 (80) **NCEA Dues**
Cost of paying NCEA (National Catholic Education Association) dues.

- 6606 (80) **WSIF Dues**
Cost of paying WFIS (Washington Federation of Independent Schools) dues.

- 6620 (10) **PROGRESS Circulation Billing**
Cost of billing for Progress circulation.

- 6622 (10) **Sacrificial Giving Billing**
Costs of participating in the sacrificial giving program.

- 6624 (10) **Sick and Infirm Priests Billing**
Cost of annual billing for support of sick and infirm priests.

- 6626 (10) **Special Billing #1**
- 6627 (10) **Special Billing #2**
- 6628 (10) **Special Billing #3**

EXPENDITURES cont...

- 6650 (10) **Appeal Goal**
Payment made by the parish to meet the annual Archdiocesan Appeal campaign. If the parish guarantees its goal, see Account 4150.
- 6660 (10,70,80) **Deanery Contributions/Assessments**
Cost of contributions or assessments to support deanery wide programs.
- 6670 (10,70,80) **Regional Contributions/Assessments**
Cost of contributions or assessments to support regional programs.
- 6671 (ALL) **Regional Projects**
Costs of meeting obligations to regional programs.
- 6680 (10) **Accrued Bequest Assessment**
The charge to operations for the 5% assessment on Unrestricted Bequests which is owed but not paid. This account should be used in conjunction with Account 2127. For additional information on this account, contact the Parish Finance Manager at (206) 382-4573.
- 6690 (ALL) **Other Assessment**
Any assessments not readily placed in one of the above accounts.