

**REVENUES****41XX – COLLECTION REVENUES**

- 4101 (10) Contributions  
Amount received from identifiable individuals and organizations that are for general use of the parish. This includes amounts received during mass and at the parish office, as well as collections made through online giving or other electronic means.
- 4102 (10) Mass Loose  
Amount received in the mass collection without donor identification other than Holy Day loose (4104).
- 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. The unspent portion must be maintained as Restricted Revenue (24xx).
- 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. The unspent portion must be maintained as Restricted Revenue (24xx).
- 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 specifically for the support of the parish School or Religious Education program.
- 4150 (10) DO NOT USE (formerly Guaranteed Annual Appeal Goal)
- 4160 (10) Annual Appeal Refund  
Amount returned to the parish from the Annual Catholic Appeal Campaign. This must be recorded as revenue when received.

- 4165 (10) Archdiocesan Capital Campaign Rebate  
Amount received by the parish as rebate for funds raised for the Archdiocesan “Called to Serve As Christ” campaign to fund priest pension and health plans and support women religious. The amount of rebate is 15% of total funds raised.
- 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. Please call the Assistant Director of Parish Financial Services at (206) 382-4573 prior to using this account.

**42XX – EDUCATIONAL RECEIPTS**

4201	(10,70,80)	<u>Tuition</u> Amount received for tuition for the current year.
4202	(70,80)	<u>Tuition Due from Prior Years</u> Amount received for past due tuition from prior years.
4203	(70,80)	<u>Tutoring Tuition</u> Amount received for special classes or tutoring.
4204	(70,80)	<u>Tuition Discount</u> This is a contra-revenue account.
4205	(80)	<u>Financial Aid – Parish</u> Amount donated by parishioners or the parish to provide tuition aid and <u>used</u> for this purpose. The Financial Aid Fund should be maintained as a Restricted Revenue (24xx) for the unused portion.
4206	(80)	<u>Financial Aid – Archdiocese</u> Amount donated by the Archdiocese to provide tuition assistance and <u>used</u> for this purpose. The Financial Aid Fund should be maintained as a Restricted Revenue (24xx) for the unspent portion.
4207	(70,80)	<u>Scholarships</u> Amount donated by the parish for scholarships and <u>used</u> for this purpose. The Scholarship Fund should be maintained as a Restricted Revenue (24xx).
4210	(10,70,80)	<u>Educational Fees</u> 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)	<u>Damaged/Lost Books</u> Amount received from students for damages or additional books.

4225	(70,80)	<p><u>Parish Subsidy</u> Amount of cash received from the sponsoring parish. Also includes the amount of direct expenses of the school that are paid for by the parish and any appropriately allocated indirect expenses provided by the parish to the school.</p>
4227	(80)	<p><u>Archdiocesan Subsidy</u> Amount of direct Archdiocesan support of the parish school. This should be recorded directly to the School's accounting records.</p>
4230	(80,95)	<p><u>Neighboring Parish Subsidy</u> 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.</p> <p>4231 Neighboring Parish Subsidy #2 4232 Neighboring Parish Subsidy #3 4233 Neighboring Parish Subsidy #4</p>
4250	(10,70,80)	<p><u>Parents Club Donation</u> 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.</p>
4251	(10,70,80)	<p><u>Other Club &amp; Guild Support</u> 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.</p> <p>4252 Other Club &amp; Guild Support #2 4253 Men's Club 4254 Women's Club 4255 Booster Club</p>
4270	(80)	<p><u>Food Service</u> Amount received from food service programs. The following accounts may be used internally. For Archdiocesan reporting, combine into Account 4270.</p> <p>4271 Cafeteria 4272 Milk 4273 Hot Lunch</p>
4280	(10,70,80)	<p><u>Catering</u> Amount received for catering services.</p>
4299	(10,70,80)	<p><u>Other Educational Revenue</u> Amount of any other educational revenues which cannot readily be placed into one of the above account items.</p>

**43XX – FUND RAISERS**4310 (10,70,80) Fund Raising Projects

Gross amount received from fundraising efforts. The amount that is used to fund ongoing parish activities, reduced by fundraising expenses (Account 6180), must be reported in the Parish Annual Report that is submitted to the Archdiocese.

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

4350 (80) Scrip Sales

Gross amount of SCRIP sales.

**44XX – GIFTS**

- 4401 (80) Donations  
Amount received from individuals or organizations for the school's general use. Donations received for the parish's general use must be recorded under 4101.
- 4402 (10) Bequests  
Amount left to the parish in a "will" for general parish use and any distributions from trusts. 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 (24xx). Amounts collected to fund ongoing parish operations must be reported under 4101.
- 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) Stole Fees  
Amount received for Baptisms, Weddings Funerals and other sacraments and religious rites. Mass stipends do not include payments for the use of the church/facility or for preparation for the sacrament. See account 4530 or 4214.
- 4415 (10,95) Mass Intentions  
Amount received from All Souls Day, Mother's Day and Father's Day collections and other mass intentions 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 in remembrance of someone who has died.
- 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
- 4430 (10, 80) Donations from Auxiliary Groups  
 Donations received from parish-sponsored organizations (see policy on Section A.XVIII.9).
- 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	(ALL)	<u>Interest Income – PRF</u> Interest income received on parish PRF accounts.
4503	(ALL)	<u>Interest Income – ARF</u> Interest income received on parish ARF accounts.
4507	(ALL)	<u>Interest Income – Checking</u> Interest income received on checking accounts or other approved sources.
4510	(ALL)	<u>Endowment Fund Income</u> Income received (withdrawn) from an Endowment Fund.
4511	(80)	<u>Educational Fund Income</u> Income received (withdrawn) from a School Educational Fund.
4512	(ALL)	<u>Reinvested Endowment Fund Earnings</u> Revenue earned and reinvested into an Endowment, Educational, or Cemetery Care Fund.
4513	(95)	<u>Cemetery Care Fund Income</u> Income received (withdrawn) from a parish Cemetery Care Fund
4520	(10)	<u>Bulletin Income</u> Amount received from bulletin advertisers.
4522	(ALL)	<u>Coffee Hour</u> Amount received from coffee hours.
4524	(ALL)	<u>Books, Pamphlets, Papers and Religious Articles</u> 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)	<u>Audio Visual Revenues</u> Amount received from audio visual services.



4530	(10)	<p><u>Rental Income - Parish</u>  Amount received for rental of parish facilities. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4530.</p> <p>4531 Rental Income #2  4532 Rental Income #3  4533 Rental Income #4  4534 Rental Income #5</p>
4535	(80)	<p><u>Rental Income – School</u>  Amount received for rental of school facilities. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4535.</p> <p>4536 <u>Rental Income – School #2</u></p>
4538	(10,80,95)	<p><u>Lease Income</u>  Amount received for temporary lease of property. (Note: The terms of any lease must be consistent with Archdiocesan policy and should be covered by a contractual agreement between the parish as lessor and the lessee.)</p>
4550	(ALL)	<p><u>Gain on Asset Sale</u>  Amount of gain on an asset disposition.</p>
4570	(95)	<p><u>Sale of Graves</u></p>
4571	(95)	<p><u>Annual Care</u></p>
4572	(95)	<p><u>Perpetual Care</u>  Amount received for these items by the parish cemetery.</p>
4573	(ALL)	<p><u>Insurance Claims Proceeds</u>  Amount received from insurance claims.</p>
4579	(ALL)	<p><u>Other Business Revenue</u>  Amount of any other business revenues which cannot readily be placed into one of the above account items.</p>

**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.
- 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 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/Administrative  
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  
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  
5235 DO NOT USE (formerly Benefits Administrative Fee – see 5922)  
5236 TSA/TDA  
5237 Priest Education Fund  
5239 Other Benefits  
5241 HSA Employer Contribution  
5242 FSA Employer Contribution
- 5245 (ALL) Housing Allowance  
Amount of a housing allowance.
- 5247 (ALL) Vehicle Allowance  
Amount of vehicle allowance paid without mileage documentation.
- 5248 (ALL) Food Allowance  
Amount paid to priests for food or the amount spent by the parish for rectory food.
- 5249 10 Priest Tax Equity Payment  
Amount reimbursed to priests for taxes paid.
- 5270 (ALL) Salary Allocations  
Amount of Salaries & Benefits either paid for or by another entity (School for example). See Section D: Payroll for sample journal entries.

**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 other than rectory food or amount paid to priests as a benefit (see 5248).
- 5541 DO NOT USE (formerly Food-Outside)
  - 5542 DO NOT USE (formerly 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
- 5729 (10,70,80) Youth Ministry
- 5740 (ALL) Retreats  
 Cost for retreats for parish clergy or laity.
- 5741 (ALL) Workshops and Conferences  
 Cost of workshops for continuing education, in-service sessions or consultation. Also includes costs of attending conferences.
- 5760 (ALL) Other Pastoral Programs  
 Costs of other pastoral programs which do not fit elsewhere (e.g., ministry training, mission trips). 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 Direct Subsidy  
 Amount of cash transferred to the parish school. Also includes the amount of direct expenses of the school that are paid for by the parish (e.g. bills paid by the parish on behalf of the school).

5781	(10)	<u>Neighboring School Subsidy</u> Amount of cash paid to another parish to subsidize students attending that parish's school.
5782	(10, 80)	<u>School Indirect Subsidy Allocation</u> Amount of non-cash subsidy given by the parish to the school (e.g., percentage of parish staff salaries allocated to the school, school share of common area maintenance paid by the parish). To use this account, Debit 5782.80 and Credit the expense accounts (e.g. 5120.10 – Lay Salaries) from which the allocations are made.
5783	(10)	<u>Donation to School (From Parent's Club)</u> 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 (4250).
5785	(10)	<u>Religious Education Subsidy</u> Subsidy provided to the Religious Education program.
5787	(10)	<u>Cemetery Subsidy</u> Subsidy provided to a parish cemetery.
5788	(10)	<u>Channel Payments</u> Payment to the Channel Program.
5790	(10)	<u>Other Program Subsidy</u> Subsidy provided to other program(s).
5791	(10)	<u>Other Program Subsidy</u> Subsidy provided to other program(s).
5792	(10)	<u>Other Program Subsidy</u> Subsidy provided to other program(s).
5793	(10)	<u>Other Program Expenses</u> Other program expenses which cannot be readily placed in one of the above accounts.

**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
  - 5921 Payroll Service Fee
  - 5922 Benefits Administrative Fee
  - 5923 HSA/FSA Administrative Fee
- 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/Principal's Discretionary Fund  
Cost of contingency/discretionary expenses.
- 6125 (ALL) Meeting Expenses  
Costs of conducting business meetings (includes meals, rental of venue and other incidental 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)	<p><u>Guild/Society/Circle Expenses</u>  Costs incurred by a guild/society/circle, if the organizations books are maintained on the parish books. For internal reporting, 6151 &amp; 6152 may be used. For Archdiocesan reporting, consolidate into Account 6150.</p> <p>6151 Guild/Society/Circle Expenses #2  6152 Guild/Society/Circle Expenses #3  6153 Guild/Society/Circle Expenses #4  6154 Guild/Society/Circle Expenses #5</p>
6160	(ALL)	<p><u>Parish Bulletin Costs</u>  Costs associated with Church Bulletin.</p>
6161	(ALL)	<p><u>Brochure Costs</u>  Costs associated with brochures.</p>
6162	(ALL)	<p><u>Advertising</u>  Costs of advertising including advertising or ministry through the media (print, radio/TV, social media, internet).</p>
6163	(ALL)	<p><u>Parish Newspaper Costs</u>  Costs associated with Parish/School Newsletter.</p>
6164	(ALL)	<p><u>Religious Articles</u>  Costs of religious articles (e.g., statues, etc.).</p>
6165	(10)	<p><u>Mass Stipends</u>  Mass stipends sent to others.</p>
6167	(ALL)	<p><u>Professional Dues/Fees</u>  Dues and fees paid to organizations for the benefit of employees and staff.</p>
6168	(95)	<p><u>Interments</u>  Costs of interments in parish operated cemeteries.</p>
6169	(10, 95)	<p><u>Funeral Receptions</u>  Costs incurred for funeral receptions.</p>
6170	(10,70,80)	<p><u>Donations to Others</u>  Donations from the parish to individuals or other organizations. For purposes of the Annual Report, only donations that are funded from Ordinary Income and not from special or other collections are reported as donations to others.</p>

- 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
- 6175 (80) Cost of Scrip Inventory Sold  
 Cost (normally recorded at purchase price) of Scrip inventory sold.
- 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.
- 6191 (ALL) Loss on Property Damage  
 Loss incurred on property due to natural disasters or other events.
- 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 (Account 4430).
- 6199 (ALL) Other Business  
 A business expense which cannot be readily placed in one of the above accounts.



**62XX – DEPRECIATION AND BAD DEBT 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

6220 (ALL) Bad Debt Expense  
When using the allowance method, this is the amount required to bring up the allowance for bad debt (account 1265) to its desired level. When using the direct write-off method, this is the amount of receivables that are determined to be uncollectable and written off the books.

**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 Internet and Web Services  
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 and Oil
  - 6404 Vehicle Maintenance
  - 6405 Vehicle Licenses
- 6410 (All) Mileage Reimbursement  
Cost of mileage reimbursement under an accountable plan.
- 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 be readily be placed into one of the above.

**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 Dance
  - 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.

**66XX – ASSESSMENTS / CONTRIBUTIONS**

6601	(10)	<u>Parish Assessment</u> Cost of Parish Assessment
6602	(10)	<u>Prior Year Parish Assessment</u> Cost of the Parish Assessment.
6603	(80)	<u>Per Pupil Tax</u> Cost of meeting per pupil educational assessment.
6604	(80)	<u>WSCC Educational Tax</u> Cost of WSCC (Washington State Catholic Conference) educational tax.
6605	(80)	<u>NCEA DUES</u> Cost of paying NCEA (National Catholic Education Association) dues.
6606	(80)	<u>WFIS Dues</u> Cost of paying WFIS (Washington Federation of Independent Schools) dues.
6620	(10)	<u>PROGRESS Circulation Billing</u> Cost of billing for Progress circulation.
6622	(10)	<u>Parish Stewardship</u> Costs of participating in Parish Stewardship program
6623	(10)	<b><u>DO NOT USE</u></b> (formerly Home Mission Stewardship Assessment)
6624	(10)	<u>Sick and Infirm Priests Billing</u> Cost of annual billing for support of sick and infirm priests.
6626	(10)	<u>Special Billing #1</u>
6627	(10)	<u>Special Billing #2</u>
6628	(10)	<u>Special Billing #3</u>
6650	(10)	<u>Appeal Goal</u>
6660	(10,70,80)	Deanery Contributions/Assessments Cost of contributions or assessments to support regional programs.
6671	(All)	Regional Projects Costs of meeting obligations to regional programs.
6680	(10)	<b><u>DO NOT USE</u></b> (formerly Accrued Bequest Assessment)
6690	(All)	<b><u>Other Assessment</u></b> Any assessments not readily placed in one of the above accounts.