ARCHDIOCESE OF BALTIMORE
UNIFORM SYSTEM OF ACCOUNTING

CHURCH CHART OF ACCOUNTS
ASSETS, LIABILITIES, & EQUITY ACCOUNTS

1000 ASSETS

1100 Cash and Marketable Securities

1110 Operating Checking
1120 Payroll Checking
1130 Related Organizations' Checking/Savings Accounts
1145 Capital Campaign Checking
1150 Savings/Money Market Bank Accounts
1160 Certificates of Deposits
1170 Cash on Deposit with the Interparish Loan Fund
1190 Petty Cash

1200 Receivables

1220 Loans Receivable
1240 Shared Expense Accounts Receivable
1260 Accounts/Pledges Receivable

1300 Prepaid Assets & Deposits

1310 Prepaid Assets
1315 Deposits

1400 Long-Term Investments

1401 Long Term Investment – Capital
1410 Long-Term Investment – Cemetery
1420 Long Term Investment – School
1430 Long Term Investment – Other

1500 Endowment Investments (Perm. Restricted by an Actual Legal Endowment Agreement)

1501 Catholic Community Foundation Endowment
1502 Endowments- Other

1600 Property, Plant, and Equipment (Fixed Assets- Use for Accrual Accounting Only)

1610 Land
1615 Building and Land Improvements
1620 Buildings
1640 Computers
1650 Furniture & Equipment
1660 Fine Arts
1670 Vehicles
1690 Accumulated Depreciation – Buildings – 35 years

1600 Property, Plant, and Equipment (Fixed Assets) (cont.)

1691 Accumulated Depreciation – Building & Land Improvements – 15 years
1692 Accumulated Depreciation – Computers – 3 years
1693 Accumulated Depreciation – Furniture & Equipment – 8 years
1694 Accumulated Depreciation – Vehicles – 5 years

1900 Other Assets

1910 Other Assets

2000 LIABILITIES

2100 Accounts Payable

2110 Accounts Payable

2200 Exchange/Agency Accounts

2210 Exchange/Agency
2230 Related Organizations' Checking/Savings Accounts Liability
2240 Shared Expense Liability
2290 Inter-company Due To/ Due From

2300 Unearned Income

2310 Unearned Income

2400 Accrued Liabilities

2410 Accrued Liabilities

2500 Payroll Liabilities

2505 Payroll Suspense
2510 Payroll Withholdings - Federal Social Security and Medicare Tax
2520 Payroll Withholdings - Federal Income Tax
2530 Payroll Withholdings - State Income Tax
2550 Payroll Withholdings - 403B Plan
2560 Payroll Withholdings- Garnishments
2590 Accrued Salaries
2595 Accrued Vacation Payable (accrual accounting only)

2700 Assessments Payable

2710 Archdiocesan Assessments Payable - Current Year
2720 Archdiocesan Assessments Payable - Prior Years

2800 Notes & Loans Payable

2810 Notes Payable – IPLF Loan from Archdiocese
2820 Notes Payable to Bank
2830 Other Debt Payable to Archdiocese
2840 Notes Payable - Other

3000 Net Assets

3110 Unrestricted Net Assets
3120 Unrestricted Net Assets – Designated
3210 Temporarily Restricted Net Assets
3310 Permanently Restricted Net Assets

ARCHDIOCESE OF BALTIMORE
UNIFORM SYSTEM OF ACCOUNTING

CHURCH CHART OF ACCOUNTS
INCOME & EXPENSE ACCOUNTS

INCOME (MARKED WITH AN * IF TAXABLE OR AN ** IF PARTIALLY TAXABLE)

4000 Collection Income (*)

4010 Offertory Weekly – Envelopes (*)
4015 Offertory Weekly-EFT (*)
4020 Offertory Weekly – Loose (*)
4030 Offertory – Holy Days (*)
4040 Devotion Income (*)
4050 Special Collections for Operating Needs (*)

4100 Fundraising Income

4150 Special Approved Campaign Funds
4151 Archdiocesan Capital Campaign – Parish Share and Grants Received
4155 Special Fundraising for Catholic Schools
4160 Archbishop Annual Appeal - Rebates & Grants Received

4200 Other Operating Income

4220 Donation, Gift, and Bequest Income (*)
4280 Subsidy from Religious Order
4285 Pastorate Support Income
4290 Miscellaneous Income (*)

4300 Income from Specific Operating Areas

4310 Rental Property Income (**)
4320 Votive Light Income (**)
4330 Pamphlets, Books, Bulletin Income (**)
4340 Catholic Review Income
4350 Cemetery Income
4360 Poor Box Income
4370 Benefit Income (**)
4375 Archdiocesan Collections
4380 Special Collections for Charitable Purposes (**)
4385 Daycare/Pre-school Income (**)

4400 Investment Income (new acct.'s)

4410 Interest and Dividend Income – Operating Accounts (*)
4420 Interest and Dividend Income – Non-Operating Accounts
4430 Interest and Dividend Income – Educational Endowment
4440 Interest and Dividend Income – Parish Endowment – Restricted
4450 Interest and Dividend Income – Parish Endowment- Operations (*)
4460 Interest and Dividend Income – Cemetery Perpetual Care Fund
4490 Realized Gain/(Loss) on Investments
4495 Unrealized Gain/(Loss) on Investments

4500 Evangelization, Catechesis, and Other Program Income (Cumulative results of this section only taxed in excess of cumulative costs in 57xx series, not by specific account)**

4511 Religious Education- Tuition Income (**)
4512 Religious Education- Adult Program Fee Income (**)
4513 Religious Education- Sale of Books/Materials (**)
4514 Religious Education- Gifts/Donations (**)
4515 Religious Education- Fundraising Income(**)
4516 Religious Education- Sacramental Preparation Income(**)
4620 Family Ministry Income (**)
4630 Youth Ministry Income (**)
4640 Senior Citizens Income (**)
4650 Health Ministry Income (**)
4670 Evangelization Program Income (**)
4680 Social Ministry Income (**)
4690 Other Programs Income (**)

Other Non-Operating Income

4720 Specific Bequests under a Will
4730 Specific Gifts/Grants – Restricted for Non-Operating Use
4740 Endowment Donations – Parish
4745 Endowment Donations - Cemetery
4750 Endowment Donations – Education
4810 Archdiocesan Grant & Subsidy Income
4910 Receipts/ Gain/(Loss) from Sale of Fixed Assets

EXPENSES

5000 Cost of Facilities

5010 Utilities Expense
5010.01 – Electricity
5010.02 – Gas
5010.03 – Oil
5010.04 – Water
5010.05 – Other
5020 Ordinary Repairs and Maintenance
5030 Custodial Supplies
5040 Property & Casualty Insurance Expense
5050 Contracted Facility Services
5060 Vehicle Expense *(Parish Owned)*
5070 Rectory Household Expense
5080 Rectory Repairs and Maintenance
5090 Facility Rental Expense
5095 Non-Capitalized Equipment-Facilities

5100 Administration

5110 Office Supplies
5120 Postage and Mailing
5130 Telephone Expense
5140 Technology Expense

5100 Administration (cont.)

5150 Bank and Service Fees*/ Advertising*
5160 *Equipment Rental/Lease/ Maintenance Expense*
5170 Hospitality Expense
5175 Fellowship
5180 Envelope & Offertory expense
5190 Other Expense
5195 Non-Capitalized Equipment- Office

5200 Worship Expenses

5210 Liturgical Supplies
5220 Contracted Lay Services
5230 Extra Clergy Fees Paid
5290 Other Liturgical Expense

5300 Specific Operating Area Expenses

5310 Rental Property Expense
5320 Votive Light Expense
5330 Pamphlets, Books, Bulletin Expense ***(to be resold)***
5340 Catholic Review Expense
5350 Cemetery Expense
5360 Poor Box Disbursement
5370 Benefit Expense
5375 Archdiocesan Collections Remitted
5380 Special Charitable Funds Expended
5385 Daycare/Pre-school Expense

5400 Labor Costs

5410 Gross Salary – Clergy
5410.01 - Gross Salary - Regular Clergy
5410.02 - Gross Salary – Seminarian

5430 Gross Salary – Lay & Religious Employees
5430.01 – Gross Salary – Administration
5430.02 – Gross Salary – Pastoral Life Director
5430.03 – Gross Salary – Pastoral Associate
5430.04 – Gross Salary – Music
5430.05 – Gross Salary – Maintenance
5430.06 – Gross Salary – Rectory Support/Cooks
5430.07 – Gross Salary – Programs
5430.08 – Gross Salary – Daycare/Pre-school
5430.09 – Gross Salary – Cemetery
5430.10 – Gross Salary – Rental Property

Employee Benefit Costs

5411 Clergy Personnel Benefits
5412 Clergy Retirement
5413 Clergy Professional Expense
5415 Benefits Paid to Religious Order)

Employee Benefit Costs (con.t)

5510 Federal Social Security & Medicare Tax Expense
5520 Lay Pension Fund Expense
5530 Lay Medical Insurance
5590 Other Lay Employee Benefits

Evangelization, Catechesis, and Other Program Expenses (No Employee Labor)

5712 Religious Education Administration Expense
5713 Adult Religious Education Programs
5714 Family Religious Education Programs
5715 Youth Religious Education Programs
5716 Children's Religious Education Programs
5717 Religious Education - Fundraising Expense
5718 Other Religious Education Expense
5719 Sacramental Preparation Expense
5720 Family Ministry Expense
5730 Youth Ministry Expense
5740 Senior Citizens Expense
5750 Health Ministry Expense
5770 Evangelization Expense
5780 Social Ministry Expense
5790 Other Program Expense

School and Archdiocesan Support

5765 Tuition Assistance Expense
5810 Archdiocesan Assessments (Tax)
5815 School Assessment
5820 Other Operating Expense

Other Non-Operating Expenses

5760 School Subsidy
5910 Interest on Debt
5920 Extraordinary Repairs
5930 Capital Expenditures - Property, Plant, and Equipment
5935 Campaign Expense
5945 Grant Expense
5950 Depreciation- Buildings
5955 Depreciation- Building & Land Improvements
5960 Depreciation- Computers
5970 Depreciation- Furniture & Equipment
5980 Depreciation- Vehicles

Allocations

6010 Benefit Allocation
6020 Pastorate Support

ARCHDIOCESE OF BALTIMORE
UNIFORM SYSTEM OF ACCOUNTING

CHURCH CHART OF ACCOUNTS
CLASSIFICATION OF ACCOUNTS

1000 ASSETS

1100 Cash and Marketable Securities

1110 Operating Checking - Balance of checking account that is used for church operations. All church income (including income generated from benefit events) is to be deposited into this account, and all church expenses are to be paid from this account.

1120 Payroll Checking - Optional checking account used solely to process payroll. This account should maintain a zero balance. It should be funded only when needed to process payroll and should zero out after each payroll period.

1130 Related Organizations' Checking/Savings Accounts - Balance of checking and/or savings accounts associated with various parish life organizations that use the parish's Federal tax identification number to obtain bank accounts. Such accounts should be evaluated at least annually. At all times, the balance of this account should be offset entirely by the corresponding liability balance in account 2230.

1145 Capital Campaign Checking - Balance of checking account that is to be used solely for income and expenses related to a pre-approved capital campaign.

1150 Savings/Money Market Bank Accounts - Balance of parish-owned accounts that draw interest at a bank.

1160 Certificates of Deposit – Parish-owned certificates from a bank stating that the parish has a specified sum on deposit for a given period of time at a fixed rate of interest.

1170 Cash on Deposit with the Interparish Loan Fund - Balance of interest bearing demand deposit held within the Interparish Loan Fund with the Archdiocese.

1190 Petty Cash - Small cash fund maintained in the parish office used for incidental purposes.

1200 Receivables

1220 Loans Receivable - A written promise from an entity to repay the parish a certain sum of money on a specified future date.

1240 Shared Expense Receivable – Used among parishes in a Pastorate. The amount represents shared costs paid directly by the parish and expects reimbursement from other parishes in the Pastorate. This account should be paid in-full within 30 days (July 31) after the fiscal year. If a companion parish cannot make payment then the value must be reclassed as an expense of the Host parish using account 6020 Pastorate Support expense. Parishes may not make loans to other parishes within or outside of the Pastorate.

1260 Accounts/Pledges Receivable - Monies owed/pledged to a parish by individuals, employees, or entities. This account is utilized when parishes record revenue or pledges for which payment has not yet been received. Subsequent payments received from pledges are credited to this account. This account is only used for accrual accounting purposes.

1300 Prepaid Assets & Deposits

1310 Prepaid Assets - Expenditures that have been made for goods or services to be received at a future date. This account is only used for accrual accounting purposes.

1315 Deposits - A partial or initial payment for a conditional, refundable payment generally associated with contractual terms.

1400 Long-Term Investments

1401 Long-Term Investment – Capital - An asset expected to be held for more than one year for a future financial return or benefit that will be used for capital projects. The balance should equal the fair market value of the investment.

1410 Long-Term Investment – Cemetery - An asset expected to be held for more than one year for a future financial return or benefit that will be used for the parish cemetery. The balance should equal the fair market value of the investment.

1420 Long-Term Investment – School - An asset expected to be held for more than one year for a future financial return or benefit that will be used for a Catholic school. The balance should equal the fair market value of the investment.

1430 Long-Term Investment – Other - An asset expected to be held for more than one year for a future financial return or benefit that does not have a specified future use. The balance should equal the fair market value of the investment.

1500 Endowment Investments (Permanently Restricted by an Actual Legal Endowment Agreement)

1501 Catholic *Community* Foundation Endowment - Assets held within the Catholic Community Foundation in which the parish has a beneficial interest in the asset value. Balances should be adjusted at least annually to equal the fair market value of the associated assets. Increases or decreases to the asset value should be charged to a/c 4495 "Unrealized Gain/ (Loss) on Investments."

1502 Endowments – Other - Permanent endowments (other than Catholic Community Foundation) in which restrictions are placed over the use of principal and the use of earnings may be limited to a specific purpose. Balances should be adjusted at least annually to equal the fair market value of the associated assets. Increases or decreases to the asset value should be charged to a/c 4495 "Unrealized Gain/ (Loss) on Investments."

1600 Property, Plant, and Equipment (Fixed Assets – Use for Accrual Accounting Only)

1610 Land - Cost of parish-owned land.

1615 Building and Land Improvements - Costs ≥ $2,500 associated with improvements made to buildings such as additions, major renovations, boilers, air conditioning systems, etc. and land improvements such as statues, bell towers, parking lots, etc.

1620 Buildings - Cost of parish physical structures including all expenditures related directly to their acquisition or construction.

1640 Computers and Computer Equipment - Cost of computers and related computer equipment ≥ $2,500.

1650 Furniture & Equipment - Cost of furniture and equipment ≥ $2,500.

1660 Fine Arts - Cost of fine arts ≥ $2,500.

1670 Vehicles - Cost of parish vehicles ≥ $2,500.

1690 Accumulated Depreciation – Buildings- The depreciation that has taken place on buildings up to the present time. These assets should be depreciated using the straight line method over 35 years.

1691 Accumulated Depreciation – Building & Land Improvements - The depreciation that has taken place on building and land improvements up to the present time. These assets should be depreciated using the straight line method over 15 years.

1692 Accumulated Depreciation – Computers and Computer Equipment - The depreciation that has taken place on computers and related computer equipment up to the present time. These assets should be depreciated using the straight line method over 3 years.

1693 Accumulated Depreciation – Furniture & Equipment - The depreciation that has taken place on furniture and equipment up to the present time. These assets should be depreciated using the straight line method over 8 years.

1694 Accumulated Depreciation – Vehicles - The depreciation that has taken place on parish vehicles up to the present time. These assets should be depreciated using the straight line method over 5 years.

1900 Other Assets

1910 Other Assets - Cost of any other assets not categorized above.

2000 LIABILITIES

2100 Accounts Payable

2110 Accounts Payable – Amounts owed to vendors for goods and/or services receive already received but for which full payment has not been remitted.

2200 Exchange/Agency Accounts

2210 Exchange/Agency – Receipts and expenditures that are unrelated to parish activities and operation, but are handled through the parish checking account.

2230 Related Organizations' Checking/Savings Accounts Liability – Funds maintained and controlled by related organizations. See account number 1130 for the corresponding asset account.

2240 Shared Expense Liability - Used among parishes in a Pastorate. The amount represents shared costs paid directly by another parish who expects reimbursement from the parish. This account should be paid in full within 30 days (July 31) after the fiscal year. If the cannot make payment then the value must be reclassed as a revenue using account 4285 Pastorate Support Income. Parishes may not receive loans from other parishes within or outside of the Pastorate

2290 Inter-company Due To/Due From – Amounts owed to or due from a related but separate entity of the parish, i.e., a parish school. The parish's and the related entity's Due To/Due From accounts should net to zero.

2300 Unearned Income

2310 Unearned Income - Payments received for services which have not yet been performed. For example, religious education tuition that is received in the current year for classes that will not begin until the next fiscal year.

2400 Accrued Liabilities

2410 Accrued Liabilities – Expenses incurred for which invoices have not been received but the amount is either known or reasonably estimated by the parish. This account is for accrual accounting purposes only.

2500 Payroll Liabilities

2505 Payroll Suspense – Account is used for temporary differences between a payroll register per a third party preparer and actual payroll transactions. For example, this account should be used if a person's wage was under reported to the third party preparer and the parish wrote a manual check to make the person whole.

2510 Payroll Withholdings – Federal Social Security and Medicare Tax – Amounts withheld from the employees' pay for Social Security and Medicare taxes.

2520 Payroll Withholdings – Federal Income Tax – Amounts withheld from the employees' pay for Federal income taxes.

2530 Payroll Withholdings – State Income Tax – Amounts withheld from the employees' pay for State income taxes.

2550 Payroll Withholdings – 403B Plan – Amounts withheld from the employees' pay for deposits into the 403B retirement plan.

2560 Payroll Withholdings - Garnishments – Amounts withheld from employees' pay for garnishments.

2590 Accrued Salaries – Salary expenses incurred, but not paid.

2595 Accrued Vacation Payable – Reflects the value of vacation earned by parish employees, but not taken. This account should only be used by parishes that desire to record vacation under the accrual method of accounting.

2700 Assessments Payable

2710 Archdiocesan Assessments Payable – Current Year – The accrual basis is required on Cathedraticum that is due from the current fiscal year but has not been paid.

2720 Archdiocesan Assessments Payable – Prior Years – The accrual basis is required on Cathedraticum that is due from prior fiscal years (excluding the current year) but has not been paid.

2800 Notes & Loans Payable

2810 Notes Payable – IPLF Loan from Archdiocese – Represents principal balance owed to the Archdiocese. The parish should ensure the balance in this account agrees to Archdiocesan records.

2820 Notes Payable to Bank – Represents principal balance owed to a financial institution. The parish should ensure the balance in this account agrees to the financial institution's records.

2830 Other Debt Payable to Archdiocese – Represents debt payable to the Archdiocese other than Interparish Loan Fund debt. Examples may include emergency loans made to cover insurance or payroll costs during times of negative cash flow – generally leading up to a reorganization or restructuring of the parish activities.

2840 Notes Payable – Other – Represents amounts borrowed from any other source. The parish should ensure the balance in this account agrees to the debtor's records.

3000 Net Assets

3110 Unrestricted Net Assets – Net assets that are not subject to restrictions.

3120 Unrestricted Net Assets – Designated – Unrestricted net assets that are designated by the parish for specific purposes. Decisions made by parish management to set aside funds should be represented in this account. Unrestricted Net Assets - Designated are not the same as restricted net assets.

3210 Temporarily Restricted Net Assets – Net assets subject to donor-imposed restrictions that may or will be met either by actions of the parish or the passage of time.

3310 Permanently Restricted Net Assets – Net assets subject to donor-imposed restrictions that they be maintained by the parish. Generally, the donors of these assets permit the parish to use all or part of the income earned on related investments for general or

specific purposes. Catholic Family Foundation assets should be included in this account.

PROFIT & LOSS ACCOUNTS

4000 Collection Income

4010 Offertory Weekly – Envelopes - Contributions made in printed envelopes on Saturday/Sunday.

4015 Offertory Weekly-EFT- Contribution received by the parish through an Electronic Funds Transfer from a parishioner's bank account/ also any offertory received through electronic transfer

4020 Offertory Weekly – Loose - Loose contributions made on Saturday/Sunday.

4030 Offertory – Holy Days - Contributions made on Holy days not falling on Sunday or for which separate envelopes are received. Specifically, the Solemnity – Jan 1, Assumption – August 15, All Saints – November 1, Immaculate Conception – December 8, and Christmas – December 25. Note: Easter collections should be recorded under a/c 4010 and 4020.

4040 Devotion Income - Collections taken at Novenas, Missions, and all devotions other than masses.

4050 Special Collections for Operating Needs - Monies received from Special Collections such as drives to defray cost of ordinary repairs and maintenance, energy, cost of floral decorations for Christmas, Easter or other festive occasions, fuel collections, etc.

4100 Fundraising Income

4150 Special Approved Campaign Funds – Proceeds from a special campaign for new construction, major renovations, or to establish an endowment. The campaign must be limited to a definite period of time and dollar goal, and **must** have prior written approval of the Archbishop.

4151 Archdiocesan Capital Campaign - Parish Share & Grants Received – Includes the parish share of and grants from any Archdiocesan Capital Campaign, i.e., *Embrace the Mission*.

4155 Special Fundraising for Catholic Schools -Includes all fundraising income received for purposes of meeting the School Assessment Archdiocesan goal

4160 Archbishop's Annual Appeal – Rebates & Grants Received – Includes the parish share of Annual Appeal funds raised and Annual Appeal Grants received from either the Archdiocese or a sister parish.

4200 Other Operating Income

4220 Donation, Gift, and Bequest Income – Unrestricted donation, gift, or bequest income received other than through an appeal or collection. If the pastor or associate pastor takes the mass stipend election in his salary, then the mass stipends should be recorded in a/c 4220. If the pastor elects not to take the $2K in his salary, then the stipends are recorded as a liability to the pastor and paid out periodically. The parish should report this income at year end on his W-2.

4280 Subsidy from Religious Order– Income received from a religious order that is used to staff the parish or support the general overall operation of the parish.

4285 Pastorate Support Income – Value of allocated shared cost paid by another parish in the Pastorate in which the parish is not expected or required to reimburse

4290 Miscellaneous Income - Income which cannot be classified under any other existing account.

4300 Income from Specific Operating Areas

4310 Rental Property Income – Gross income received through rental of church-owned properties and facilities, including payments received for utilities.

4320 Votive Light Income - Income from votive light stands.

4330 Pamphlets, Books, Bulletin Income - Receipts from sales of newspapers (other than the Catholic Review), books, magazines, religious articles, etc. Also includes advertising income received related to the parish bulletin.

4340 Catholic Review Income - Includes receipts from the sale of the Catholic Review, as well as payments made to the parish for the Catholic Review.

4350 Cemetery Income - Income received from church-owned cemeteries, including the sale of plots and memorials.

4360 Poor Box Income – Monies collected from the poor box.

4370 Benefit Income – Monies received from church benefits events, such as carnivals, bazaars, suppers, social events, etc. This includes monies raised to benefit the school or other specific purposes *not associated with School Assessment; for those purposes use account 4155.*

4375 Archdiocesan Collections – Receipts from Archdiocesan collections designated by the Chancery Office.

4380 Special Collections for Charitable Purposes – Receipts from special parish designated charitable collections that will be remitted to a specific designee, e.g., Little Sisters of the Poor, or a Catholic school. *Excludes Special Parish Collections for Operating Needs which belong in account #4050. This account should be used only for specific purposes for the poor, needy, or a school.*

4385 Daycare/Pre-school Income - Tuition, fees and other income specifically related to a parish run daycare/pre-school.

4400 Investment Income

4410 Interest and Dividend Income – Operating Accounts - Interest and dividends earned on savings, CDs, money markets, the IPLF, and any other investments housing operating funds. *Operating Funds are monies raised through normal operations; they exclude capital campaign funds, endowments, and monies related to restricted gifts.*

4420 Interest and Dividend Income – Non-Operating Accounts - Interest and dividends earned on capital campaign funds, including Embrace the Mission, and monies related to restricted gifts.

4430 Interest and Dividend Income – Educational Endowment – Interest and dividends earned for a parish-based school or other Catholic school endowment that has been legally established.

4440 Interest and Dividend Income – Parish Endowment – Restricted - Interest and dividends earned on parish endowments that have been legally established for purposes other than operations, i.e., capital improvements.

4450 Interest and Dividend Income – Parish Endowment - Operations - Interest and dividends earned on parish endowments that have been legally established for operating purposes, i.e., repairs and maintenance.

4460 Interest and Dividend Income – Cemetery Perpetual Care Fund - Interest and dividends earned on parish cemetery endowments that according to the endowment agreement must be used to perpetually maintain the cemetery.

4490 Realized Gain/(Loss) on Investments – Gains/(Losses) from the sale of investments.

4495 Unrealized Gain/(Loss) on Investments – Gains/(Losses) from the changes in the market value of investments.

4500 Evangelization, Catechesis, and Other Program Income

4511 Religious Education - Tuition Income – Funds received from tuition charged for religious education for children and youth.

4512 Religious Education – Adult Program Fee Income – Adult religious education fees.

4513 Religious Education - Sale of Books/Materials – Funds received from the sale of books and other materials related to religious education.

4514 Religious Education - Gifts/Donations – Gifts and donations received specifically for the benefit of religious education.

4515 Religious Education - Fundraising Income – Monies received from fundraising specifically held to benefit religious education.

4516 Religious Education - Sacramental Preparation Income- Monies received for various sacramental preparation programs (e.g. Baptism, First Holy Communion, Confirmation, etc).

4620 Family Ministry Income - Income from programs and services for single adults, engaged couples, married couples, parents, and separated, divorced, or widowed persons.

4630 Youth Ministry Income (sports, teens, social) – Income from programs and services fostering the personal and spiritual growth of young persons. Also includes the cost of athletic and social activities as well as fundraising to specifically benefit the youth ministry program.

4640 Senior Citizens Income - Income related to senior citizens.

4650 Health Ministry Income - Income related to health ministry.

4680 Social Ministry Income - Income from peace and justice, and other social ministry programs.

4670 Evangelization Program Income – Income related to evangelization programs such as Christ Life, Divine Renovation, Amazing Parish, or any other similar program used by the parish.

4690 Other Programs Income - Income from programs for which there are no individual accounts.

Other Non-Operating Income

4720 Specific Bequests Under a Will – Bequests received in which the deceased designated the funds to be used for a specific purpose other than operations.

4730 Specific Gifts/Grants – Restricted for Non-Operating Use – Gifts or grants from external sources that have been restricted by the donor and can be supported by a letter, for a specific purpose other than operations.

4740 Endowment Donations - Parish – Contributions received (other than through an approved capital campaign) for a parish endowment or preservation trust.

4745 Endowment Donations – Cemetery – Contributions received or other income received designated by the parish to be added to an established Cemetery endowment in the Catholic Community Foundation.

4750 Endowment Donations - Education – Contributions for parish-based or Catholic school endowments or endowments specifically for tuition assistance. Endowment must be approved and legally established. *Deposits made for the benefit of the Archdiocesan School Fund*

4810 Archdiocesan Grant & Subsidy Income – Income received from the Archdiocese for a grant or subsidy, e.g., environmental grant.

4910 Receipts/Gain/(Loss) from the Sale of Fixed Assets – Funds received from the sale of fixed assets that were originally expensed when purchased. If the assets were originally capitalized and depreciated over time, this account would be used to record the cash received in addition to the net book value (gain) or below the net book value (loss).

EXPENSES

5000 Cost of Facilities

5010 Utilities Expense - (and Subaccounts) Expenditures for electric, gas, oil, water, and other utilities. This includes all parish buildings- church, rectory, parish center, and convent. If the parish has a school that has been closed, the utility expenses should be recorded in this account. *Utilities related to rental property (property that is held specifically for investment purposes) should be recorded in a/c 5310. Telephone expense is entered in account #5130.*

5020 Ordinary Repairs and Maintenance - All expenditures under $5,000 used to repair and maintain the church buildings (excluding rectory- a/c 5080), furnishings, or grounds, such as expenditures for general carpentry work, electrical repairs, plumbing, exterminating, painting, replacements, minor roof repairs, etc. *Contracted services should be recorded in account # 5050.*

5030 Custodial Supplies - Expenditures for materials and supplies such as broom, mops, soap, floor wax, light bulbs, paper towels, paper cups, toilet paper, and other items used in the operation and maintenance of the plant facilities.

5040 Property & Casualty Insurance Expense - For property insurance premiums, as billed by the Archdiocese, on parish property, including the church, parish center, rectory, and convent.

5050 Contracted Facility Services - Expenditures for lawn, snow, janitorial, and security services for the church buildings and property in which the services are outsourced and provided by an independent contractor.

5060 Vehicle Expense *(Parish Owned)* - Expenditures for **parish-owned** vehicle payments and to operate, maintain, or repair a **parish-owned** vehicle. This includes gas, maintenance, repairs, registration, insurance, etc.

5070 Rectory Household Expenses - Rectory expenses such as food, newspaper, cable, beverages, dining room and kitchen supplies, linens, towels, paper supplies, soaps, detergents, dishes, cutlery, pots, pans, etc.; not for furniture and fixtures.

5080 Rectory Repairs and Maintenance - All expenditures under $5,000 used to repair and maintain the rectory building, furnishings, and grounds, such as expenditures for general carpentry work, electrical repairs, plumbing, exterminating, painting, cleaning contracts, replacements, minor roof repairs, etc.

5090 Facility Rental Expense - Expenditures for meeting halls and all other facilities rented for administrative or liturgical purposes. (Parish- owned rental property expenditures should be included in a/c 5310).

5095 Non-Capitalized Equipment – Facilities - Cost of machinery or equipment, furniture, or fixtures under $2,500.

5100 Administration

5110 Office Supplies - Expenditures for office material and supplies, such as stationery, copier, computer paper, printer, ink, staplers, etc. used in administration.

5120 Postage and Mailing - Expenditures for postage and the postage meter used for administration.

5130 Telephone Expense - Expenditures for the telephone, telephone answering service, cell phones, and pagers.

5140 Technology Expense - Expenditures for monthly internet service, software, cables, technological consulting fees, and any other minor computer-related updates. *Do not include computers and related equipment purchases – expense to a/c #5195.*

5150 Bank and Service Fees*/ Advertising* - Expenditures charged by the bank for returned items, analysis fees, and any other bank-related fees, and expenditures related to payroll services, armored car, fingerprinting, accounting and *advertising by parish.CCF management fees*

5160 *Equipment Rental/Lease/ Maintenance Expense - Expenditures for leases/rental fees and maintenance and overage fees for copiers or other office leases and equipment.*

5170 Hospitality Expense - Expenditures for hospitality related items such as appreciation lunches/dinners/socials, flowers, or gifts related to required administrative needs of the parish such as Corporator meetings, Finance and Parish council meetings.

5175 Fellowship Expense – Expenditures for hospitality related to parishioners and non-parishioners promoting fellowship and welcoming and a sense of belonging to the parish community.

5180 Envelope & Offertory expense – Cost associated with collecting offertory. Includes the cost of envelopes and fees associated with offertory programs and electronic fund processing.

5190 Other Expense – Cost of other supplies not included in the 5100 series.

5195 Non-Capitalized Equipment - Office - Cost of machinery or equipment, furniture, or fixtures under $2,500.

5200 Worship Expenses

5210 Liturgical Supplies - Expenditures under $2,500 for furnishings purchased for use in the liturgical functions of the parish. This includes expenditures for altar candles, flowers, altar linens, vestments, hosts, wines, manuals, missals, prayer cards, cruets, vases, etc. Votive candles should not be expensed here, but in a/c 5320.

5220 Contracted Lay Services - Expenditures provided by independent contractors for organists, choir, cantor, folk group, etc. *Persons to receive 1099 for services provided over $600.00 annually.*

5230 Extra Clergy Fees Paid - Fees paid to a priest from another parish for parish services. *Clergy must received 1099 for these services over $600.00 annually.*

5290 Other Liturgical Expense - Any other liturgical expenses not mentioned above.

5300 Specific Operating Area Expenses

5310 Rental Property Expense - Exclusive use of this account is for all costs related to the rental property, the rental income of which is included in a/c 4310. Expenditures include repairs and insurance expense related to the rental property. Does not include salaries.

5320 Votive Light Expense - Cost of votive candles for votive light stands; excludes altar candles.

5330 Pamphlets, Books, Bulletin Expense ***(to be resold)*** - Purchases of pamphlets, books, bulletins, papers, religious articles, etc. **to be resold.**

5340 Catholic Review Expense - Cost to the parish of providing parishioners with the Catholic Review.

5350 Cemetery Expense- Expenses incurred in operating the Church cemetery.

5360 Poor Box Disbursement- Expenditures of poor box receipts.

5370 Benefit Expense - Church benefit expenses paid; expenses incurred in bazaars, carnivals, suppers, social events, etc.

5375 Archdiocesan Collections Remitted - Remittances made to the Archdiocese of Special Archdiocesan Collections, the related income of which was included in a/c 4375.

5380 Special Charitable Funds Expended - Remittances of special parish charitable projects, the related income of which was included in a/c 4380. This includes payments made to Catholic schools.

5385 Daycare/Pre-school Expense - Expenses related to operations for a daycare or pre-school. Utilities should be recorded in a/c #5100. Salaries for daycare should be included in a/c #5430.08.

5400 Labor Costs

Note: The accounts below should be used to record salaries for the respective category. Categorization should be based on an individual's assignment. Payments to contractors should not be included in this section.

5410 Gross Salary – Clergy

5410.01 Gross Salary - Regular Clergy - Salaries for an assigned pastor or associate pastor.

5410.02 Gross Salary - Seminarian - Salaries for a seminarian assigned for an internship assignment at the parish.

5430 Gross Salary – Lay & Religious Employees

5430.01 Gross Salary – Administration - Salaries for an administrator of a parish, bookkeeper, office manager, secretaries, sacristans, or any type of administrative position.

5430.02 Gross Salary – Pastoral Life Director - Salary for a pastoral life director.

5430.03 Gross Salary – Pastoral Associate - Salary for a pastoral associate.

5430.04 Gross Salary – Music - Salary for musicians.

5430.05 Gross Salary – Maintenance - Salary for maintenance workers. (Contracted services should be included in account 5050).

5430.06 Gross Salary – Rectory Support/Cooks - Salaries of rectory support - housekeeper, cook, etc.

5430.07 Gross Salary- Programs - Salaries of religious education, youth ministry, and other program employees.

5430.08 Gross Salary- Day Care/Pre-school - Salaries related to the parish daycare or preschool.

5430.09 Gross Salary – Cemetery – Salaries related to the parish cemetery.

5430.10 Gross Salary- Rental Property - Salaries related to the rental of parish facilities.

Employee Benefit Costs

5411 Clergy Personnel Benefits- Medical insurance, life insurance, auto insurance and worker's compensation insurance for clergy.

5412 Clergy Retirement - Payments to the clergy retirement fund for assigned priests.

5413 Clergy Professional Expenses - Expenses of retreats, education courses, and workshops for clergy. Also includes mileage, professional dues, vestments, and other professional expenses.

5415 Benefits Paid to Religious Order - Benefits paid to an order on behalf of a religious person that provides services to the parish.

5510 Federal Social Security & Medicare Tax Expense - Employer's share of the Social Security and Medicare tax paid to the Internal Revenue Service.

5520 Lay Pension Fund Expense - Pension fund expense for lay employees.

5530 Lay Medical Insurance - Employer's share of the medical insurance for lay employees. This account should be reduced by the employees' share withheld for medical expense.

5590 Other Lay Employee Benefits - Costs of all other lay employees' benefits including Unemployment and Disability Insurance, Life Insurance, Worker's Compensation costs, expenses related to workshops, professional development and membership dues for professional societies, etc. If a parish desires to record earned but unused vacation, the

expense may also be posted in this account. *Reimbursed mileage and any other reimbursed expenses to a lay employee*

5700 Evangelization, Catechesis, and Other Program Expenses (No Employee Labor)

Note: This area should not include employee labor related to these programs. Related labor should be included in appropriate 5400 series accounts.

5712 Religious Education Administration Expense - Rent, office expense, equipment, dues, magazines, books, telephones, copying, postage, Archdiocesan head tax, etc.

5713 Adult Religious Education Programs - Speakers' stipends, printing costs, mailings, media rentals/purchases, supplies, and refreshments.

5714 Family Religious Education Programs - Includes student books/ teacher manuals, parent materials, supplies, media rental/purchases, catechist training and development, etc.

5715 Youth Religious Education Programs - Student books/teacher manuals, parent materials, supplies, media rentals/purchases, catechist training and development, etc.

5716 Children's Religious Education Programs - Student books/teacher manuals, parent materials, supplies, media rental/ purchases, catechist training and development, etc.

5717 Religious Education - Fundraising Expense- Expenses related to religious education fundraisers.

5718 Other Religious Education Expenses – Other religious education expenses not categorized above.

5719 Sacramental Preparation Expense - All costs related to sacramental preparation programs.

5720 Family Ministry Expense - Costs of programs and services for single adults, engaged couples, married couples, and separated, divorced, or widowed persons.

5730 Youth Ministry Expense (includes sports, teens, and social) - Costs of program and services fostering the personal and spiritual growth of young persons; also includes costs of athletic and social activities. Benefits specifically held to benefit youth groups should be included in this account.

5740 Senior Citizens Expense - All costs or programs and activities related to senior citizens.

5750 Health Ministry Expense - All costs of providing Health Ministry programs.

5770 Evangelization Expense – All costs of evangelization programs such as Christ Life, Divine Renovation, Amazing Parish and any similar program used by the parish

5780 Social Ministry Expense - Costs of peace and justice and other social ministry programs.

5790 Other Program Expense - To be used to record any expenditure for programs not mentioned above.

School and Archdiocesan Support

5765 Tuition Assistance Expense - Expenditures for tuition payments paid to a school and to be applied to student accounts for students who have requested tuition assistance.

5810 Archdiocesan Assessments (Tax) - Diocesan assessment on the parish; payable quarterly.

5815 School Assessment - Diocesan School assessment on the parish, due to the School Fund to support Catholic Education

5820 Other Operating Expense- Expenses related to operating activities not included anywhere else.

Other Non-Operating Expenses

5760 School Subsidy - Monies transferred from a parish bank account to the school bank account to help meet the cost of school operations; includes non-reimbursed school expenses paid by the church.

5910 Interest on Debt - Interest payments on debt including interest on mortgages, debentures, Archdiocesan loans, notes payable, etc. Loans are not to be taken with a bank or other lender - loans are to be taken with the Archdiocese.

5920 Extraordinary Repairs - Major replacements are those that occur infrequently, but are nevertheless caused by normal wear and tear and cost $5,000 or more, e.g., roof replacement, parking lot, extensive electrical repairs, etc. Expenditures under $5,000 should be recorded in a/c 5020 Ordinary Repairs and Maintenance.

5930 Capital Expenditures - Property, Plant, and Equipment - Expenditures of $2,500 or more for the purchase or construction of fixed assets such as land, buildings, machinery, equipment, furniture and fixtures. Expenditures under $2,500 should be entered in a/c 5095 Non-Capitalized Equipment – Other or a/c 5195 Non-Capitalized Equipment – Facilities.

5935 Campaign Expense - Expenditures related to campaigning due to outside consultation fees, printing, mailings, meeting costs, etc.

5945 Grant Expense - Grants given to other parishes or organizations - includes Archbishop's Annual Appeal expense.

5950 Depreciation - Buildings- Depreciation expense for current year related to buildings.

5955 Depreciation- Building & Land Improvements- Depreciation expense for current year related to buildings and land improvements.

5960 Depreciation - Computers – Depreciation expense for current year related to computers.

5970 Depreciation - Furniture & Equipment – Depreciation expense for current year related to furniture and equipment.

5980 Depreciation - Vehicles – Depreciation expense for current year related to parish-owned vehicles.

Allocations

6010 Benefit Allocations – This account is used to periodically allocate certain employer benefit costs related to Rental Property, Cemetery, and Daycare/Pre-school employees for reporting purposes. This account should always have a credit balance and the corresponding debits should be to accounts 5310 – Rental Property Expense, 5350 – Cemetery Expense, and 5385 – Daycare/Pre-school Expense.

6020 Pastorate Support – Represents the value of shared cost allocated to another parish within the Pastorate and paid by the Host parish without any reimbursement.