

DIOCESE OF ALEXANDRIA

Balance Sheet for Parishes

Account #	Account Title
1000	ASSETS
1010	CASH IN BANK Operating Account (Checking)
1020	PETTY CASH
1100	INVESTMENTS Savings Accounts Certificates of Deposit Marketable Securities Restricted Funds
1200	RECEIVABLES Accounts Receivable Employee Receivable Interest Receivable Loan Receivable Notes Receivable Parish Organizations Receivable Other Receivables
1300	PREPAID EXPENSES Insurance Leases & Rentals Supplies Travel Advances Other
1400	DEPOSITS Utility Leases & Rentals
1800	LAND, BUILDING, & EQUIPMENT Parish Sites Land & Improvements Building & Improvements Furniture & Fixtures Equipment Vehicles
1900	MISCELLANEOUS Other
1000-1999	TOTAL ASSETS

Account #	Account Title
2000	LIABILITIES
2010	ACCOUNTS PAYABLE Operating Accounts Payable Insurance Payable Assessment Payable
2100	NOTES PAYABLE Short Term Notes/Loans Long Term Notes (Mortgage)
2200	PAYROLL PAYABLE Wages Payable FICA Payable Federal Withholding State Withholding Insurance Withholding Hospitalization Insurance Withholding Employee Savings Retirement
2300	DESIGNATED PAYABLES Diocesan Collections Special Collections Other
2500	DEFERRED REVENUE Leases & Rentals
2000-2900	TOTAL LIABILITIES
2901-2999	FUND BALANCE
3000-5999	RECEIPTS
6000-9999	DISBURSEMENTS

DIOCESE OF ALEXANDRIA
Chart of Accounts for Parish Receipts

<i>Account #</i>	<i>Account Title</i>
3000	INCOME - TAXABLE
3100	Collections - Parish Support
3110	Collections - Debt Reduction
3120	Collections - Building & Improvement Funds
3130	Collections - New Construction
3140	Collections - Special Parish Purpose
3200	Bingos & Raffles - Gross
3210	Fairs/Fundraisers – Gross (Adult Ministry)
3220	Fairs/Fundraisers – Gross (Youth Ministry)
3230	Fairs/Fundraisers – Gross (Other)
3300	Donations - General
3310	Donations - Designated
3500	Rentals & Leases (Contractual)
3530	Oil & Gas Leases & Royalties
3550	Real Estate
3700	Sale of Securities
3710	Sale of Real Estate
3800	Miscellaneous
4000	INCOME - NON-TAXABLE
4100	Legacies, Bequests & Estates
4200	Interest & Dividends
4300	Votive Candles & Religious Articles
4320	Flowers
4340	Parish Suppers
4400	Tuition for Adult Religious Education
4401	Tuition for Youth Religious Education
4500	Rentals (Non-Contractual)
4600	Contributions - Parish Societies & Organizations
4625	Infirm Priest Collection
4690	Retired Priest Collection
4700	Cemetery – Non-Perpetual Care
4710	Cemetery - Perpetual Care
4720	Mausoleum – Non-Perpetual Care
4730	Mausoleum - Perpetual Care
4750	Proceeds from Insurance Losses

Account #**Account Title**

4800	Subsidy from Diocese
4850	Grants from Missions/Extension Society, etc.
4900	Miscellaneous

5000**NON-INCOME RECEIPTS (NON-TAXABLE)**

5100	Proceeds from Loans & Notes
5200	Transfers Between Accounts
5310	Diocesan Collections
5350	Mass Stipends
5360	School Collections
5400	Fees Collected for Parish Organizations / Activities (Handling Only)
5430	Reimbursement from Parish Organizations for Expenses Paid
5450	Reimbursement from Missions
5500	Miscellaneous

DIOCESE OF ALEXANDRIA
Chart of Accounts for Parish Disbursements

Account #	Account Title
6000	WAGES & BENEFITS
6010	Salaries – Clergy
6015	Professional Expense Allowance - Clergy
6020	Salaries - Religious
6030	Salaries - Lay Employees
6130	FICA - Lay Employees
6210	Medical Insurance – Clergy
6215	Infirm Priest Fund - Payments
6220	Medical Insurance - Religious
6230	Medical Insurance - Lay Employees
6240	Priest Burial Fund - Payments
6310	Retirement - Clergy
6320	Retirement - Religious
6330	Retirement - Lay Employees
7000	GENERAL EXPENSES
7010	Advertising
7015	Adult Ministry
7020	Auto - Parish Owned Vehicle
7021	Auto – Business Mileage (Non-Parish Owned Vehicle)
7030	Bank / Financial Institution Service Charges
7035	Bingos & Raffles
7050	Casual Labor
7060	Cemetery
7063	Charitable Donations
7065	Choir / Music Ministry
7070	Computer
7080	Conferences / Seminars / Retreats (Outside Parish)
7100	Diocesan Assessment
7120	Dues & Memberships
7170	Fairs/Fundraisers – (Adult Ministry)
7180	Fairs/Fundraisers – (Youth Ministry)
7190	Fairs/Fundraisers – (Other)
7220	Honorariums
7250	Insurance
7260	Interest Paid
7280	Inventory/Resale
7300	Liturgy and Sanctuary
7330	Mausoleum
7340	Meetings / Workshops / Seminars (Parish Sponsored)
7345	Parish Suppers
7350	Per Diem (Lodging & Meals)

Account #**Account Title**

7370	Postage & Shipping
7380	Printing
7400	Professional Fees - Legal
7410	Professional Fees - Accounting
7420	Professional Fees - Other
7450	Public Relations
7460	Rectory Living Expenses
7500	Religious Education – Adult
7550	Religious Education - Youth
7600	Rentals & Leases
7610	Repairs & Maintenance - Buildings
7615	Repairs & Maintenance - Grounds
7620	Repairs & Maintenance - Equipment
7650	School Subsidy
7670	Security
7675	Subscriptions / Books
7700	Supplies – Office
7710	Supplies – Janitorial
7730	Supplies - Other
7770	Telephone / Pagers
7800	Tuition - Outside Parish Schooling
7830	Transportation
7850	Utilities
7860	Youth Ministries
7900	Miscellaneous

8000**CAPITAL EXPENDITURES**

8100	New Construction
8200	Extraordinary Improvements
8300	Purchase of Real Estate
8400	Furniture & Fixtures
8500	Vehicles

9000**NON-EXPENSE DISBURSEMENTS**

9100	Diocesan Collections
9200	Mass Stipends - Priest
9210	Mass Stipends - Bination/Priest Retirement
9220	Mass Stipends - Excess
9250	School Collections
9300	Transfers Between Accounts
9400	Purchase of Investments
9500	Principal Payments - Reduction of Debt
9600	Transmittal of Collected Fees - Parish Organizations
9610	Reimbursable Expenses - Parish Organizations
9620	Reimbursable Expenses - Missions
9700	Miscellaneous

DIOCESE OF ALEXANDRIA
Description of Chart of Accounts
for Parish Receipts

Account #	Account Title & Explanation
3000	INCOME - TAXABLE
3100	COLLECTIONS - PARISH/MISSION SUPPORT The ordinary collections for the support of the parish or mission, both by envelope and cash, taken up at the parish/mission masses. This should also include envelopes which are received in the mail and other regular contributions of parishioners which are identifiable as regular donations, such as monthly, quarterly, semi-annual or annual donations made to the parish/mission.
3110	COLLECTIONS - DEBT REDUCTION Income received from collections designated solely to the reduction of an outstanding debt of the parish or mission.
3120	COLLECTIONS - BUILDING & IMPROVEMENT FUNDS Income received from collections designated for specific restoration or renovation projects for the parish or mission.
3130	COLLECTIONS - NEW CONSTRUCTION Income received from collections designated for the purpose of new construction or major additions to existing buildings at the parish or mission.
3140	COLLECTIONS - SPECIAL PARISH PURPOSE Income received from collections designated to a specific parish purpose such as the purchase of a new altar, lectern, PA system, or some other specific project.
3200	BINGOS & RAFFLES - GROSS All receipts from gaming operations such as bingos and raffles. Expenses associated with bingos and raffles (account 7035) will be netted against this income for purposes of computing taxable income.
3210	FAIRS/FUNDRAISERS – GROSS (ADULT MINISTRY) All receipts from these events of which the Adult Ministry program is the beneficiary. Expenses associated with these events (account 7170) will be netted against this income for purposes of computing taxable income.
3220	FAIRS/FUNDRAISERS – GROSS (YOUTH MINISTRY) All receipts from these events of which the Youth Ministry program is the beneficiary. Expenses associated with these events (account 7180) will be netted against this income for purposes of computing taxable income.
3230	FAIRS/FUNDRAISERS – GROSS (OTHER) All receipts from these events of which the parish, mission or any of its programs (other the Adult or Youth) are the beneficiary. Fund raising activities for the direct benefit of an elementary or high school are excluded and non-taxable. Expenses associated with these events (account 7190) will be netted against this income for purposes of computing taxable income.

Account #	Account Title & Explanation
3300	<p>DONATIONS - GENERAL Contributions from parishioners and other persons not properly classified as collection. This includes donations of a general nature in which there is no specific intent on the part of the donor.</p>
3310	<p>DONATIONS – DESIGNATED Contributions from parishioners and other persons not properly classified as collections and which are given for a specific purpose, ie. Purchase of altar, computer, etc. Upon request, this income may be reviewed by Diocesan Finance Council with the taxability/non-taxability determined by the Bishop.</p>
3500	<p>RENTALS & LEASES (CONTRACTUAL) Income received from the long-term contractual rental of parish or mission property by outside organizations or individuals. Long-term contractual rental is defined as any rental which is on a recurring basis and which extends over three months. Outside organizations or individuals are defined as non-parish or non-parishioner sponsored events of which the parish or mission is not the beneficiary.</p>
3530	<p>OIL & GAS LEASES AND ROYALTIES Income from leases of church property for oil or gas exploration including bonus payments. Excludes reimbursements for property damage and restoration.</p>
3550	<p>REAL ESTATE Income from revenue producing assets such as timber, farming, pasture rental, land, right of ways, etc.</p>
3700	<p>SALE OF SECURITIES Income received from the sale of stocks, bonds, etc. For purposes of assessments, only net income is taxable. Net income is defined as sales price less any selling expenses, commissions, fees, and the cost of the original security.</p>
3710	<p>SALE OF REAL ESTATE Income received from the sale of land, buildings, and other real property. For purposes of assessments, only net income is taxable. Net income is defined as the sales price less any selling expenses, commissions, fees, and the cost of the original property.</p>
3800	<p>MISCELLANEOUS Income received that is taxable but not specifically identified above. Explanation and description should be attached.</p>

**** If an extraordinary amount is received in income other than normal collections, special assessment consideration may be requested. This request must be in writing to the Moderator of the Curia with full explanation and detail of the income. This request will be reviewed by the Diocesan Finance Council with final approval/disapproval by the Bishop.

Account #	Account Title & Explanation
4000	INCOME - NON-TAXABLE
4100	LEGACIES, BEQUESTS & ESTATES Income left to a parish/mission by legal acts such as a will, estate, succession, etc.
4200	INTEREST & DIVIDENDS Investment income earned on parish checking, savings, CD's, building funds, and any other cash or stock asset of parish or mission.
4300	VOTIVE CANDLES & RELIGIOUS ARTICLES Gross income from sale of votive candles and any other religious articles which are purchased by parish for resale.
4320	FLOWERS Income received for purchase of flowers, baskets, and other items to be used for decoration/adornment of altar and sanctuary.
4340	PARISH SUPPERS Income from fees charged for parish suppers to help defray the costs of these events. Expenses associated with parish suppers should be posted to account 7345.
4400	TUITION FOR ADULT RELIGIOUS EDUCATION Income received as tuition for education programs such as RCIA and Adult Education. Includes registration fees and fees collected for books, supplies, and other miscellaneous items. Expenses associated with adult religious education should be posted to account 7500. Excludes any parish collection efforts, fundraisers, or donations designated for this ministry which should be posted to accounts 3140, 3210 and 3310, respectively.
4401	TUITION FOR YOUTH RELIGIOUS EDUCATION Income received as tuition for education programs such as CCD, RCIC, Children's Liturgy, Confirmation and Vacation Bible School. Includes registration fees and fees collected for books, supplies, and other miscellaneous items. Expenses associated with youth religious education should be posted to account 7550. Excludes any parish collection efforts, fundraisers, or donations designated for this ministry which should be posted to accounts 3140, 3220 and 3310, respectively.
4500	RENTALS (NON-CONTRACTUAL) Income received from parishioner and other parish sponsored activities which are on a non-recurring basis, i.e. not on a week-to-week basis and not over a three month period. Usually minor rentals just sufficient to cover clean up & utilities.
4600	CONTRIBUTIONS - PARISH SOCIETIES & ORGANIZATIONS Income raised by parish societies or organizations and given to the parish in the form of cash contributions.
4625	INFIRMED PRIEST COLLECTION
4690	RETIRED PRIEST COLLECTION

Account #	Account Title & Explanation
4700	CEMETERY – NON-PERPETUAL CARE Income which is received for the cemetery and which is not restricted either by collection, donation or law for the sole use of the cemetery.
4710	CEMETERY - PERPETUAL CARE Income which is restricted by law or by contract for the perpetual care of the cemetery. This income is required to be kept separate from other church funds.
4720	MAUSOLEUM – NON-PERPETUAL CARE Income which is received for the mausoleum and which is not restricted either by collection, donation or law for the sole use of the mausoleum.
4730	MAUSOLEUM - PERPETUAL CARE Income which is restricted by law or by contract for the perpetual care of the mausoleum. This income is required to be kept separate from other church funds.
4750	PROCEEDS FROM INSURANCE LOSSES Reimbursements received from the Diocesan Insurance Program or outside insurance carriers for losses sustained by the parish or mission.
4800	SUBSIDY FROM DIOCESE Monies received from the Diocese for subsidy of salary, insurance, group hospitalization and other parish expenses.
4850	GRANTS FROM MISSIONS/EXTENSION SOCIETY, ETC. Monies from the Extension Society or Missions for parish subsidies of salaries, housing, hospitalization, etc.
4900	MISCELLANEOUS Income received that is non-taxable but not specifically identified above. Explanation and description should be attached.
5000	NON-INCOME RECEIPTS (NON-TAXABLE)
5100	PROCEEDS FROM LOANS & NOTES Receipt of funds from financial institutions for loans and notes.
5200	TRANSFERS BETWEEN ACCOUNTS Transfer of funds between the Operating Account, savings accounts, CD's, money markets, and other type investments. This account should match amount in account 9300.
5310	DIOCESAN COLLECTIONS Collections which are taken up in the parishes for transmittal to the Diocese for specific functions as designated by the Chancery, i.e. national collections.
5350	MASS STIPENDS Stipends received for offering of Mass intentions.
5360	SCHOOL COLLECTIONS Collections which are taken up for the benefit of the parish school to be transmitted to the school.

Account #	Account Title & Explanation
5400	<p>FEES COLLECTED FOR PARISH ORGANIZATIONS/ACTIVITIES (HANDLING ONLY)</p> <p>Monies collected as convenience for parish organizations. This includes fees such as softball tournaments, dues, trip fees, conference registration and other one-time type collections. This account should be off-set by disbursements to the organizations that ultimately receive these fees in similar amounts under the non-expense disbursement category (account 9600).</p>
5430	<p>REIMBURSEMENT FROM PARISH ORGANIZATIONS FOR EXPENSES PAID</p> <p>Fees received from parish organizations for expenses which have been paid by the parish on their behalf. The receipts as reported in this category should be off-set by expenses already paid and which have been recorded under the non-expense disbursement category (account 9610).</p>
5450	<p>REIMBURSEMENT FROM MISSIONS</p> <p>Monies received by parish from missions for reimbursement of parish expenses such as clergy salary, rectory expenses, etc. The receipts as reported in this category should be off-set by expenses already paid and which have been recorded under the non-expense disbursement category (account 9620) on the Quarterly Financial Report of the related mission.</p>
5500	<p>MISCELLANEOUS</p> <p>Monies received by parish for the benefit of others which "pass through" to the recipient in full.</p>

DIOCESE OF ALEXANDRIA
Description of Chart of Accounts
for Parish Disbursements

Account #	Account Title & Explanation
6000	WAGES & BENEFITS
6010	SALARIES - CLERGY Gross salaries paid to priests and deacons who service the parish. These do not include payments of FICA, insurance or any other payments to the priest which are listed elsewhere.
6015	PROFESSIONAL EXPENSE ALLOWANCE – CLERGY This amount is paid to priests only in accordance with Section 1100, paragraph 2.1 of the Handbook of Faculties and Policies for the Diocese of Alexandria
6020	SALARIES - RELIGIOUS Wages paid to religious personnel such as nuns and brothers who perform services for the Church. Includes payments for housing. Does not include any payments for retirement or medical insurance.
6030	SALARIES - LAY EMPLOYEES Gross wages paid to lay employees who perform services for the Church.
6130	FICA - LAY EMPLOYEES The employer portion of the Social Security Tax paid to the Internal Revenue Service. This does not include the portion which is withheld from the employee's salary and transmitted to the Internal Revenue Service. It only includes that portion which is due from the employer.
6210	MEDICAL INSURANCE - CLERGY Hospitalization insurance premium paid by the parish for priests or deacons.
6215	INFIRMED PRIEST FUND – PAYMENTS
6220	MEDICAL INSURANCE - RELIGIOUS Hospitalization insurance premiums paid by the parish for nuns or brothers employed by the parish.
6230	MEDICAL INSURANCE - LAY EMPLOYEES That portion of the hospitalization insurance premium which is paid by the employer, the parish. Does not include the portion which is withheld from the employee's salary. Also includes employer funded life and disability insurance premiums.
6240	PRIEST BURIAL FUND - PAYMENTS

Account #	Account Title & Explanation
6310	RETIREMENT - CLERGY Amounts paid for Priest Retirement Plan. Primarily religious order priests; diocesan plan is funded by Diocese.
6320	RETIREMENT - RELIGIOUS Amounts paid for the benefit of retirement for religious working in the parish. These payments are made directly to the religious orders and not to the individual.
6330	RETIREMENT - LAY EMPLOYEES Amounts paid into the Diocesan Lay Employee Retirement Plan in accordance with procedures established by the Office of Business Affairs.
7000	GENERAL EXPENSES
7010	ADVERTISING Payments for advertising in newspapers, brochures, and other periodicals. Includes ads for church services, employment, and other related items.
7015	ADULT MINISTRY Payments made for adult ministry activities that are not classified as religious education expenses. Includes expenses for singles groups, senior groups, bereavement and welcome committees. Expenses for fund raising should be posted to account 7170.
7020	AUTO – PARISH OWNED VEHICLES Payments for gasoline, oil and other operating expenses for the parish owned vehicle such as oil changes, lubrication, repairs and maintenance.
7021	AUTO – BUSINESS MILEAGE PAYMENTS (NON-OWNED VEHICLES) Payments of the IRS mileage rate for business use of personal vehicles.
7030	BANK/FINANCIAL INSTITUTION SERVICE CHARGES Fees paid to banks and other financial institutions for maintenance or operation of checking accounts, savings and for credit card services.
7035	BINGOS & RAFFLES Payments made for bingos or raffles including prizes, supplies, printing, etc.
7050	CASUAL LABOR Payments to non-employees who perform services on a periodic basis for the parish. If more than \$600 is to be paid to an individual in a calendar year a Form 1099 must be issued to that individual and those payments should be posted to account 7420.
7060	CEMETERY Payments made for cemetery including maintenance costs, cleaning, administrative fees, etc.
7063	CHARITABLE DONATIONS Payments made on behalf of certain individuals or groups for charitable causes such as utility payments, rent assistance, food, medical help, etc. at the discretion of the Pastor.

Account #	Account Title & Explanation
7065	CHOIR / MUSIC MINISTRY Payments made for choir / music ministry such as purchase of music, books, robes, small musical instruments, and laundry expenses. Include fees for non-employed cantors, musicians, and organists.
7070	COMPUTER Purchase of computers, software and related repairs / technical support. Also includes subscriptions for internet services such as AOL, MSN or Earthlink and Web site design and maintenance.
7080	CONFERENCE / SEMINARS / RETREATS (OUTSIDE PARISH) Payments for registrations, attendance and other fees associated with professional conferences, seminars and retreats attended by priests or employees. Does not include expenses such as lodging and meals; these are coded under "Per Diem" expense category.
7100	DIOCESAN ASSESSMENT Payments made to the Diocese as part of the assessment policy.
7120	DUES & MEMBERSHIPS Payments by the parish to professional or religious organizations for membership and dues for priests and parish employees.
7170	FAIRS/FUNDRAISERS – ADULT MINISTRY Payments for supplies and services related to parish fairs and fund raising activities for adult purposes.
7180	FAIRS/FUNDRAISERS – YOUTH MINISTRY Payments for supplies and services related to parish fairs and fund raising activities for youth purposes.
7190	FAIRS/FUNDRAISERS – OTHER Payments for supplies and services related to parish fairs and fund raising activities for other purposes.
7220	HONORARIUMS Payments to visiting priests and deacons for weekend assistance, vacation help and other temporary services.
7250	INSURANCE Payments made by the parish to the Diocese for premiums billed through the Diocesan Consolidated Insurance Program for property, liability, auto, worker compensation or other insurance coverages (excluding health, life and disability which are posted under the "Medical Insurance" categories).
7260	INTEREST PAID Payments of interest to banks and other financial institutions as part of the indebtedness of a note, loan or other interest instrument.
7280	INVENTORY/RESALE Payments for purchase of items for resale such as candles, religious articles, etc.

Account #	Account Title & Explanation
7300	LITURGY AND SANCTUARY Payments for items associated with liturgy such as altar candles, altar wine and breads (if purchased by the parish) altar linens, vestment costs, altar server garments, vestment and altar garment laundering, sacramentaries, missalettes, hymnals, banners, flowers, special programs and all other expenditures which directly relate to liturgical services.
7330	MAUSOLEUM Payments made for mausoleum including maintenance costs, cleaning, administrative fees, etc.
7340	MEETINGS / WORKSHOPS / SEMINARS (PARISH SPONSORED) Payments related to parish sponsored meetings, workshops and seminars. Includes cost of lunches and refreshments, rental of equipment and/or facilities, fees to speakers, and related expenses. Those speakers who receive more than \$600 in a calendar year must be issued a Form 1099.
7345	PARISH SUPPERS Payments made for expenses directly related to parish suppers including cost of food and preparation. Income associated with parish suppers should be posted to account 4340.
7350	PER DIEM (LODGING & MEALS) Payments for food and lodging for priests and parish employees when away from the parish on business related travel.
7370	POSTAGE & SHIPPING Payments for mailing, parcel post, trucking and mailroom supplies. Includes cost of stamps, packaging and wrapping supplies and postage meter rental.
7380	PRINTING Payments for printing of parish bulletin, collection envelopes, posters, publications and booklets, and other printed materials for the parish. Includes the cost of the design and art work as well as the actual printing of the documents.
7400	PROFESSIONAL FEES - LEGAL Payments made to attorneys, courts, and other legal related professionals.
7410	PROFESSIONAL FEES - ACCOUNTING Payments to accountants, bookkeepers and other financial type individuals or services. Includes fees for monthly bookkeeping, preparation of tax returns and other financial related services.
7420	PROFESSIONAL FEES - OTHER Payments to architects, surveyors, counselors, psychiatrists, and other professional services.
7450	PUBLIC RELATIONS Payments for flowers, gifts, Christmas and holiday cards, and other similar type expenditures. Also includes expenses for activities to promote parish relations.
7460	RECTORY LIVING EXPENSES Payments for household expenses such as cleaning supplies, cooking supplies, food, paper goods and small decorative items used in the Rectory.

Account #	Account Title & Explanation
7500	RELIGIOUS EDUCATION - ADULT Payments for those expenses directly related to adult religious education programs such as RCIA. Includes the cost of books and other teaching materials, rental of equipment, meeting expenses and other related activities. Income associated with Adult Religious Education should be posted to account 4400. Does not include salary for any persons directly employed as the Director of Religious Education or other functions. These salary expenses are included in the "Wages & Benefits" expense section.
7550	RELIGIOUS EDUCATION - YOUTH Payments for those expenses directly related to youth religious education programs such as RCIC, children's liturgy, CCD, Vacation Bible School, etc. Includes the cost of books and other teaching materials, rental of equipment, meeting expenses and other related activities. Income associated with Adult Religious Education should be posted to account 4401. Does not include salary for any persons directly employed as the Director of Religious Education or other functions. These salary expenses are included in the "Wages & Benefits" expense section.
7600	RENTALS AND LEASES Payments for lease or rental of land, buildings, copiers or other equipment. Does not include (1) computer rental which should be posted to account 7070 (2) lease purchase agreements which should be posted to account 8400 or (3) equipment rented for cleaning purposes which should be posted to account 7710.
7610	REPAIRS & MAINTENANCE - BUILDINGS Amounts paid for repairs and maintenance for the church, rectory, and other parish buildings including pest control.
7615	REPAIRS & MAINTENANCE - GROUNDS Amounts paid for maintenance and upkeep of the grounds, such as lawn mowing, tree removal, etc.
7620	REPAIRS & MAINTENANCE - EQUIPMENT Payments for repairs or maintenance contracts on equipment and furnishings such as air conditioning, kitchen or household appliances, copiers and other office equipment, excluding computers.
7650	SCHOOL SUBSIDY Payments for parish support of the school.
7670	SECURITY Payments for security/fire alarm system, security guards, etc.
7675	SUBSCRIPTIONS / BOOKS Amounts paid for books, magazines, newspapers, internet homily services and other periodicals received by the parish.
7700	SUPPLIES - OFFICE Payments for office expenses such as paper, pencils, pens, tapes, envelopes, stationery and other items necessary for the business operations of the parish. Includes costs of copier supplies and related paper, ribbons, and ink.

Account #**Account Title & Explanation**

7710	SUPPLIES – JANITORIAL Payments for items used to clean and maintain church, hall and all other buildings except the Rectory. Includes cleaning supplies, light bulbs, carpet cleaning services and equipment rentals for cleaning purposes.
7730	SUPPLIES - OTHER Miscellaneous items not covered in above categories.
7770	TELEPHONE / PAGERS Payments for telephone equipment (including equipment rental), local area service, long-distance, and answering services. Also includes payments for cell phones, pagers and DSL internet lines.
7800	TUITION - OUTSIDE PARISH SCHOOLING Payments made to other parishes as subsidy for parochial schooling provided to parish children.
7830	TRANSPORTATION Payments for travel expenses other than parish auto such as air fare, non-employee mileage reimbursement, taxi fares, and automobile allowances. Includes payments for bus and van rentals.
7850	UTILITIES Payments for electricity, gas, water, sewage, trash removal, cable TV, cable internet and any other services provided by public or private utilities.
7860	YOUTH MINISTRY Payments made for youth ministry activities that are not classified as religious education. Expenses for fund raising should be posted to account 7180.
7900	MISCELLANEOUS Any expenses not properly described or classified by the above expense accounts.
8000	CAPITAL EXPENDITURES
8100	NEW CONSTRUCTION Payments for the construction of new buildings or for major additions to existing buildings in the parish.
8200	EXTRAORDINARY IMPROVEMENTS Payments for major repairs or improvements to parish property such as new roofs, complete interior and exterior paint jobs, renovation projects, paving, etc. Refer to Handbook of Faculties and Policies for spending limits and approval requirements.
8300	PURCHASE OF REAL ESTATE Payments for the purchase of additional land or buildings for the parish.
8400	FURNITURE & FIXTURES Payments for the purchase of new furniture, fixtures, and equipment for parish buildings.

Account #	Account Title & Explanation
8500	VEHICLES Payments for the purchase of autos, vans, trucks, or buses utilized by the parish.
9000	NON-EXPENSE DISBURSEMENTS
9100	DIOCESAN COLLECTIONS Payments to the Diocese for transmittal of collections taken up in the parish for the benefit of national agencies, national drives, Annual Diocesan Appeal, etc.
9200	MASS STIPENDS - PRIEST Payment of stipend to priest for offering of Mass intention (one per day).
9210	MASS STIPENDS - BINATION/PRIEST RETIREMENT Remittance of mass stipends (said) in excess of the daily stipend allowed per priest. Transmitted to Diocese for deposit to the Priest Retirement Plan.
9220	MASS STIPENDS - EXCESS Remittance of mass stipends (unsaid) to priests/missions outside the parish for masses which are unable to be said in the parish.
9250	SCHOOL COLLECTIONS Payments to a parish school for transmittal of special collections taken up in the parish for the benefit of the school.
9300	TRANSFERS BETWEEN ACCOUNTS Monies transferred between the Operating Account, savings accounts, CD's, money markets, and other type investments. This account should match amount in account 5200.
9400	PURCHASE OF INVESTMENTS Payments to financial institutions for the purchase of mutual funds, stock or other type assets which are held by the church.
9500	PRINCIPAL PAYMENTS - REDUCTION OF DEBT Payments made to financial institutions for reduction of debt and other outstanding liabilities.
9600	TRANSMITTAL OF COLLECTED FEES - PARISH ORGANIZATIONS Monies remitted on behalf of parish organizations for softball tournaments, dues, conferences and other one-time collections and paid to organizations as pass-through, handling only.
9610	REIMBURSABLE EXPENSES - PARISH ORGANIZATIONS Payments for expenses on behalf of parish organizations which are reimbursable by organization.
9620	REIMBURSABLE EXPENSES - MISSIONS Payments for expenses on behalf of missions which are reimbursable by missions.
9700	MISCELLANEOUS Remittance of monies received by parish for the benefit of others as a "pass through" to the designated recipient.