

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 Support</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 Support</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 Support</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 Support #2 4232 Neighboring Parish Support #3 4233 Neighboring Parish Support #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 & 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 & 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 – FUNDRAISERS4310 (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. Building fund drive revenue must be reported under 4120 and capital improvement fund drive revenue must be reported under 4121.
- 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.
- Note:** Funds given to the parish for mass intentions or mass stipends (account 4410 and 4415) are deductible for the donor as a charitable contribution as long as they go to the parish and not to the priest and should be coded as such in the PDS donor database.
- 4417 (10,95) Memorials
Amount received for memorials in remembrance of someone who has died.

4420	(10,95)	<u>Devotion Offerings</u> Amount received from a special devotion.
4425	(10,95)	<u>Votive and Flowers</u> 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)	<u>Donations from Auxiliary Groups</u> Donations received from parish-sponsored organizations (see policy on Section A.XVIII.9).
4450	(ALL)	<u>Donated Assets</u> 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)	<u>Donated Assets – Endowment/Educational Fund</u> Value of Endowment or Educational Fund assets donated to the parish.
4470	(ALL)	<u>Other Gift Revenue</u> 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.
- 4760 (10, 80) Paycheck Protection Program (PPP) Loan Forgiven
 Amount of PPP loan forgiven. Unforgiven amount must remain as a liability (account 2310 or other debt liability account number 23xx) until it is paid off.

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.
- 5209 (ALL) PFMLA Benefit
- 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 Support
 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) Neighboring School Support
Amount of cash paid to another parish to subsidize students attending that parish's school.
- 5782 (10) School Indirect Support Allocation
Amount of non-cash support 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 and Credit the expense accounts (e.g. 5120.10 – Lay Salaries) from which the allocations are made.
- 5783 (10) Donation to School (From Parent's Club)
If the Parent's Club books are maintained by the parish, this account should be included in the club books. The offsetting Revenue should be included on the School books (4250).
- 5785 (10) Religious Education Subsidy
Subsidy provided to the Religious Education program.
- 5787 (10) Cemetery Subsidy
Subsidy provided to a parish cemetery.
- 5788 (10) Channel Payments
Payment to the Channel Program.
- 5790 (10) Other Program Subsidy
Subsidy provided to other program(s).
- 5791 (10) Other Program Subsidy
Subsidy provided to other program(s).
- 5792 (10) Other Program Subsidy
Subsidy provided to other program(s).
- 5793 (10) Other Program Expenses
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
- 6145 (ALL) Staff Training and Development
Includes cost of tuition, registration fees, and course materials.

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 & 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)	<u>DO NOT USE</u> (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)	<u>DO NOT USE</u> (formerly Accrued Bequest Assessment)
6690	(All)	<u>Other Assessment</u> Any assessments not readily placed in one of the above accounts.