

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)	<u>Part Time</u> Amount of gross salary for part time workers.
5153	(ALL)	<u>Casual Help</u> Amount paid to those who work occasionally.
5155	(ALL)	<u>Stipends</u> Amount paid to musicians, helpers, etc., as stipends.
5160	(ALL)	<u>Other Employees</u> 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 - 5169 Other Employees
5170	(10,70,80)	<u>Gifts/Bonuses</u> 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 – DO NOT USE
Record under 5250.

- 5208 (ALL) Worker’s Compensation – DO NOT USE
Record under 5250

- 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 (403B Employer Match)
- 5237 Priest Education Fund
- 5238 Deacon Education Fund

- Note: 5237 and 5238 are for actual expenses paid during the fiscal year. The unused amount (i.e., amount set in budget letter minus actual expenses) is remitted to the Vicar for Clergy’s Office at the end of the fiscal year and recorded as an asset (1146 – 1148).*

- 5239 Other Benefits
- 5241 HSA Employer Contribution
- 5242 FSA Employer Contribution

- 5245 (ALL) Housing Allowance
Amount of a housing allowance designated before the beginning of the calendar year (January 1).

- 5247 (ALL) Vehicle Allowance
Amount of vehicle allowance paid without mileage documentation.

5248	(ALL)	<u>Food Allowance</u> Amount paid to priests for food, or the amount spent by the parish for rectory food.
5249	10	<u>Priest Tax Equity Payment</u> Amount reimbursed to priests for taxes paid.
5250	(ALL)	<u>Employer Labor Fees</u> Amount charged to the parish for Unemployment Insurance, Workers Compensation, Payroll Admin Fees, and Benefits Admin Fees.
5270	(ALL)	<u>Salary Allocations</u> 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 - 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 Textbooks
- 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

- 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)	<u>School Indirect Support Allocation</u> 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)	<u>Donation to School (From Parent's Club)</u> If the Parent's Club books are maintained by the parish, this account should be included in the club books. The offsetting Revenue should be included on the School books (4250).
5785	(10)	<u>Religious Education Support</u> Support provided to the Religious Education program.
5787	(10)	<u>Cemetery Support</u> Support provided to a parish cemetery.
5790	(10)	<u>Other Program Support</u> Support provided to other program(s).
5791	(10)	<u>Other Program Support</u> Support provided to other program(s).
5792	(10)	<u>Other Program Support</u> Support provided to other program(s).
5793	(10)	<u>Other Program Expenses</u> Other program expenses which cannot be readily placed in one of the above accounts.

58XX – OPERATIONS AND MAINTENANCE

- 5801 (ALL) Repairs and Maintenance
 Cost of maintaining all parish property (buildings and grounds) and the cost of repairs of equipment of facilities. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5801.
- 5802 Buildings Maintenance
 5804 Grounds Maintenance
 5805 Repairs – Equipment
- 5830 (ALL) Small Equipment – Parish
 Cost of purchasing any small equipment. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5830.
- 5831 Small Equipment-Parish
 5832 Small Equipment-Church
 5833 Small Equipment-Rectory
 5834 Small Equipment-Office
 5835 Small Equipment-Other
 5836 Small Equipment-Other
 5837 Small Equipment-School
 5838 Small Equipment-Religious Education
 5839 Small Equipment-Cemetery
- 5851 (ALL) Other Repairs and Maintenance
 Cost of any other repairs and maintenance expenses not included in the above accounts. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5851.
- 5852 - 5859 Other Repairs and Maintenance
- 5860 (ALL) Maintenance Contracts
 Cost of preventative maintenance contracts. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 5860.
- 5861 – 5870 Other 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 – DO NOT USE; record under 5250
 - 5922 Benefits Administrative Fee – DO NOT USE; record under 5250
 - 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 main 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 and Merchant Fees
Charges for bank services and money charged by a merchant service for processing credit card transactions.

- 6105 (ALL) Interest Expense – PRF/ARF
Amounts paid or accrued as interest charges on a PRF/ARF loan.

- 6107 (ALL) Taxes
Taxes paid by the parish.

- 6109 (ALL) Permits/Licenses
Cost of permits and licenses (e.g., boiler permits, etc.).

- 6115 (All) Lease Expenses
Expenses incurred for leased properties. This amount will be deducted from lease income (4538 - 4549) for assessment purposes. Use this amount if total lease expenses will exceed 15% of total lease income.

- 6120 (ALL) Pastor’s/Principal’s Discretionary Fund
Actual pastor or principal discretionary expense incurred during the fiscal year.

- 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 Archdiocesan reporting, consolidate into Account 6150.</p> <p>6151 - 6154 Guild/Society/Circle Expenses</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>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, Other
 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 Other
- 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

Note: Depreciation is optional and not recommended.

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) Lodging Expenses
Cost of room and board while traveling.
- 6450 (All) Other Travel
Other travel expenses which cannot 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 and Penalties</u> Cost of the Parish Assessment and penalties.
6603	(80)	<u>Office of Catholic Schools Fees</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.
6607	(80)	<u>WCEA Dues</u> Cost of paying WCEA (Western Catholic Educational association) 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.