

***Diocese of Dodge City
Parish Chart of Accounts
July 1, 2008***

Overview

The account descriptions following are to be used as a guide in setting up your parish chart of accounts. Descriptions of each account are included to assist in the accurate and consistent posting of income and expense items.

Parishes are required to adopt the numbering system for income items included in the parish stewardship contribution formula (Account #'s from 4000 – 4999). Parishes are encouraged to follow closely the other sections of the account numbering system for consistency and training purposes, but parishes are being extended the flexibility to alter the remaining income and expense sections to meet their needs.

Parishes should adhere to the following guidelines when altering the income and expense codes.

4000 – 4999 Church Income - Includes items of revenue included in PSC formula (Required #'s)

5000 – 5999 Church Income - Includes items of revenue not included in PSC formula

6000 – 6999 School Income – Includes all revenue items for school

7000 – 7999 Church Expense – Includes expense items for church

8000 – 8999 Church Expense – Includes Altar Society, Stipend, Athletic Fund, Cemetery

9000 – 9999 School Expense – Includes expense items for school

The chart of accounts listing is intended to be utilized by all computerized accounting systems.

Assistance will be provided through the Finance Office of the Diocese of Dodge City in implementing this chart of accounts. Please contact Daniel M. Stremel, CPA, Director of Finance at 620-227-1517 or by email at dmstremel@dcdiocese.org for assistance.

Additionally, Fr. Charles Mazouch is available to assist parishes with implementing changes to the Parish Data Systems (PDS) accounting system. He can be contacted by phone at 620-564-2534 or by email at mazouch@embarqmail.com .

CHURCH AND SCHOOL ACCOUNT DEFINITIONS

ORDINARY INCOME (INCLUDED IN PARISH STEWARDSHIP CONTRIBUTION FORMULA)

Accounts within this section are required to use the following numbering system.

4002 Collections - Envelopes

For gifts received from Sunday and Holy Day envelopes

4003 Collections – Loose (Offertory)

For loose change and currency received in Sunday and Holy Day collections

4004 Collections – Youth

For youth envelopes & loose change received from youth collections

4005 Collections – Flowers

For gifts received from flower collections (Christmas, Easter, Special Occasions)

4006 –

4009 Collections Accounts – Account #'s can be used for Other Collections (Harvest Collection, etc.)

4010 Collections – Capital Improvements

For gifts received for capital improvements or church repairs not exempt from Parish Stewardship Contribution formula

4101 Gifts & Donations

For gifts and donations received, not in Sunday collections, that are for support of the parish and parish ministry. Examples may include gifts of stock, investments, grain, livestock, etc.

4102 Auctions & Fundraisers

Proceeds from auctions and fundraisers that benefit the parish (not school). Some examples would be Mardi Gras, International Festival,

4110 Grocery Certificate Income (Scrip Income)

Revenues earned on sale of grocery /shopping certificates that benefit parish (not school)

4201 Interest from Banks

Interest earnings from monies not on deposit with Deposit & Loan Fund (Diocese).

4203 Income – Investments

Dividends and gains on investments (unappreciated increases)

4301 Religious Formation

4321 Liturgy & Worship (Spiritual Life)

4341 Social Concerns

4361 Hospitality

4381 Youth

4401 Stewardship

Revenues generated through fees for parish ministries. Other ministry revenues can be inserted in this area as well. Additional accounts (4302, 4203) or Sub accounts (xxxx.01, xxxx.02) can be added to distinguish different activities with ministry areas (i.e. Religious Formation – Adult, PSR/CCD, Vacation Bible School, etc.)

4601 Other Ordinary

Revenues generated from other sources where no other account description exists. This account should be used rarely.

4611 Bulletin/Advertising Income

Revenues generated from advertising on bulletins and other parish publications

4651 Farm Rent & Income

Income from rent, government payments, crop insurance payments, crops on farm ground owned by parish. Expenses are separately accounted for in the expense section, and net proceeds are included in Parish Stewardship Contribution formula.

4653 Oil & Gas Royalties

Income from oil & gas royalties received by the parish. Expenses are separately accounted for in the expense section, and net proceeds are included in Parish Stewardship Contribution formula.

4655 Utility Capital Credits

Revenues from electric, telephone, gas, municipality companies refunded as capital credits

ORDINARY INCOME (NOT INCLUDED IN PSC FORMULA)

5050-

5059 Altar Society Income

Dues, fundraisers, donations, bank interest, and other revenues generated by the Altar Society.

5060-

5066 Stipend Fund

Can be used if not utilizing Stipend Funds Payable (liability account) to account for revenues generated for Mass offerings

5070 –

5079 Cemetery Fund

Sale of lots/plots, donations, interest earnings, etc. in support of cemetery costs and upkeep

5080-

5089 Athletic Fund

Some parishes have athletic fund income that benefits the school. In the event that revenues are shown in the church portion of the financial report, those revenues are reported in this section.

5101 Inter-Parish Reimbursements

Reimbursements received from cluster parishes for expenses incurred for pastor salaries, benefits, housing, food allowance, etc.

5110 Rent – Parish Facilities

5112 Rent – Other Parish Owned

Rents received for use of parish facilities (parish hall, church, parking, gym).

5114 Pamphlets & Religious Articles

Receipts from books, magazines, religious articles, candles, etc.

5115 Votives

Receipts from votive lights

5150 Interest from Diocese

Interest earnings from monies on deposit with Deposit & Loan Fund (Diocese)

5160 Youth Trip Fundraising

Funds raised by youth to support mission trips, NCYC, World Youth Day and similar activities. Not to be used for youth ministry donations, fees, etc.

5200 Bequests

Gifts received from an estate or from a will, whatever the purpose or restriction

5212 Memorials

Donations received by parish for whatever purpose given in memory of a parishioner

5300 Grants – Catholic Extension

Grants received from Catholic Extension for parish ministry

5400 Capital Campaign Gifts

Gifts and donations given in support of a capital campaign or debt reduction campaign when written prior approval has been given by Diocesan Bishop

5600 Sale of Parish Property

Revenues generated through the sale of parish property including land, buildings, equipment

5650 Insurance Proceeds

Funds received for insurance claims settled, usually from Catholic Mutual

5680 Investments Cashed

When parishes account for receipts on a cash basis, they sometimes account for monies received from investments cashed as revenues. This account exists to accommodate that situation.

5700 Mission Collections

5702 Disaster Relief Collections

Funds collected in support of missions sponsored by parish or for disaster relief collections where the funds are collected and sent on in support of the mission or relief efforts.

SCHOOL INCOME

(Ordinary Income)

6002 Tuition

Credit for amounts received from the students' parents or guardians for education provided by the school. Included are monies for all educational programs of the school

6003 Registration Fees

Credit for amounts received for processing a student's records, exams

6004 Registration Fees - Technology

Credit for amounts received to support technology purchases/ programs

6005 Registration Fees - Preschool

Credit for amounts received for preschool programs offered by the school

6006 Book Rentals

Credit for amounts received for rental of textbooks or other teaching materials

6008 Student Supplies Fees

Credit for amounts received for student supplies – may be included in 6003

6009 Fees – Textbook Fines

Credit for amounts received as a result of the damage or destruction of school issued textbooks to students

- 6020 Catholic Education Fund Grant**
Revenues received from Catholic Education Fund of Diocese for tuition assistance, teacher continuing education costs, or other purposes. This is not to be a budgeted income line
- 6021 Endowment Gifts**
Revenues received from affiliated endowment fund for support of school
- 6022 Endowment Gifts - Other**
Revenues received from other endowments (community foundation, etc.) supporting school
- 6023 Trust Income**
Revenues received from trusts (Schartz Education Trust) supporting school
- 6051 Parish Subsidy - School**
Credit for amount of subsidy provided by parish in support of school operations
- 6052 Parish Subsidy - Kitchen**
Credit for amount of subsidy provided by lunch program in support of school operations
- 6070 Title Funds**
Credit for amounts received from federal/state programs, sometimes a pass through from local school district for various government title programs
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- (Other Ordinary Income)**
- 6101 Gifts & Donations - Unrestricted**
Gifts received by the school in support of school operations with no restrictions
- 6102 Gifts & Donations – Tuition Aid**
Gifts received by the school to provide scholarships for tuition for students who otherwise could not afford to attend the school
- 6150 Gifts & Donations - Restricted**
Gifts received by the school and restricted for a particular purpose by the donor. Restricted gifts should only be accepted when the donor’s intentions can be honored that are consistent with parish and diocesan policy
- 6201 Grocery Certificate Income (Scrip Income)**
Revenues earned on sale of grocery /shopping certificates that benefit school (not parish)
- 6202 Interest from Banks**
Interest earnings allocated to the school
- 6203 Contract Penalties**
Fees collected from teaching personnel who withdraw from a signed contract

6220 Oil & Gas Royalties

Revenues received from oil & gas royalties assigned to the school

6222 Rent – School Facilities

Revenues received by the school for the use of facilities (gym, cafeteria, etc.)

6300 Library Income

Revenues received in support of the library. Additional sub accounts can be added to separately account for donations, fees, grants, etc. (6301 – 6399)

6400 Athletic Club Income

Revenue received by athletic club (Cougar Club, etc.) supporting athletic & physical education in the school. Additional sub accounts can be added to separately account for dues, concessions income, donations, fees, grants, etc. (6401 – 6499)

6500 –

6589 Blank

6590 Miscellaneous Income

Revenues received by the school that cannot be otherwise categorized.

6601 School Festivals

Revenues generated through festivals, carnivals, etc. used to support the school

6602 -

6609 Fundraisers

Revenues received from various other fundraising activities for the benefit of the school

(Extraordinary Income)

6701 Insurance Proceeds

Revenues received from insurance company

6702 –

6798 Other Extraordinary Income

Use for other extraordinary income items for school

CHURCH EXPENSES

7002 Salaries - Clergy

Taxable portion of salary paid to pastors, parochial vicars, and deacons. Non taxable amounts received by pastors and parochial vicars as part of Accountable Reimbursement Plan are not included in this line item

7003 Salaries – Clergy (Reimbursed)

Non taxable portion of salary paid to pastors, parochial vicars, and deacons as a part of Accountable Reimbursement Plan (substantiated mileage, professional expenses, etc.)

Note: All salary will be treated as taxable for W-2 purposes unless clergy complete timely substantiated expense reporting.

7005 Visiting Clergy Expense

Expense paid clergy substitution or help for Masses & Penance Services (Honorariums & mileage)

7006 Health Insurance –Clergy

Expense paid for clergy health insurance premiums

7007 Retirement – Clergy

Expense paid for parish portion of clergy retirement plan (currently not assessed by Diocesan Priests' Retirement Fund). This line item does not include Tax Sheltered Annuity (TSA) or 401k or 403b payments made individually by clergy (included in account #7002)

7008 Retreat Fees – Clergy

Expense paid for clergy retreat if retreat not taken with annual diocesan clergy retreat. This expense is limited to \$250 per year for retreat fees, room & board (does not provide for travel expense)

7009 Salaries & Benefits – Pastoral Ministers

Master Account for salary (stipend), payroll taxes, health insurance, and retirement for pastoral ministers

7010 Salaries – Pastoral Ministers

Salary or stipend paid to pastoral ministry staff

7011 Payroll Taxes – Pastoral Ministers

Payroll taxes (FICA, Medicare) employer portion paid on behalf of pastoral ministers. It may be necessary to record this expense as a journal entry as many accounting programs only allow for one payroll tax account.

7012 Health & Life Insurance – Pastoral Ministers

Health and life insurance premiums paid on behalf on pastoral ministers. This expense may be either the billed amount through the diocesan lay employees health and life insurance plan or an amount paid on behalf of a sister to her congregation.

7013 Retirement – Pastoral Ministers

Expense paid on behalf of pastoral ministers for retirement plans. This expense will generally be 6.5% of gross compensation and will be paid into either the Christian Brothers Employee Retirement Plan or an amount paid on behalf of a sister to her congregation.

7014 Convent Auto Stipend

Expense for costs incurred in maintaining automobiles for the benefit of religious pastoral ministers. This expense can be actual expenses or an allowance paid to the religious order and would include maintenance, upkeep, gas, insurance, tags, etc.

7015 Parish Stewardship

Expense account to record amounts remitted to Diocese as a part of Parish Stewardship Contribution (PSC) formula. All items of revenue in the 4000-4999 series are included in the calculation and remittance is made monthly by the 10th of the month.

7016 Religious Education

Master account – Expense for amounts paid for church sponsored educational programs (i.e., CCD classes, adult educational classes, summer Bible schools, nursery Bible classes, etc.) This account does NOT include parochial school. Many parishes will categorize expenses in the following accounts.

7017 Salaries – Directors

Salary paid to religious education director.

7018 Salaries – Teachers

Salary paid to religious education teachers.

7019 Stipends

Expense for stipends given to director or teachers who are otherwise not compensated.

7020 Payroll Taxes – Religious Education

Payroll taxes (FICA, Medicare) employer portion paid on behalf of religious education staff. It may be necessary to record this expense as a journal entry as many accounting programs only allow for one payroll tax account.

7021 Health Insurance – Religious Education

Health and life insurance premiums paid on behalf on religious education staff. This expense may be either the billed amount through the diocesan lay employees health and life insurance plan.

7022 Retirement – Religious Education

Expense paid on behalf of religious education staff for retirement plans. This expense will generally be 6.5% of gross compensation and will be paid into either the Christian Brothers Employee Retirement Plan or an amount paid on behalf of a sister to her congregation.

7023 Religious Ed Textbooks

Expense for amounts paid for textbooks used for religious education.

- 7024 Audio Visual Materials**
Expense for amounts paid for videos and tapes for religious education
- 7025 Other Teaching Supplies**
Expense for other supplies used for religious education program.
- 7026 Teacher Certification**
Expense for religious education director and teachers to attend certification or continuing education classes & seminars.
- 7027-**
- 7033 Can be utilized for other Religious Education related expense accounts**
- 7034 Liturgy & Worship**
Master account - Expense for amounts paid for altar and sanctuary supplies, worship aids, liturgical books, hymnals, sheet music, materials for liturgical art and environment, seasonal liturgical supplies, etc. Many parishes will categorize expenses in the following accounts.
- 7035 Salaries – Liturgy Director**
Salary paid to liturgy director
- 7036 Salaries – Sacristan**
Salary paid to sacristan
- 7037 Stipend - Liturgy**
Expense for stipends given to liturgy director or sacristan who is otherwise not compensated
- 7038 Payroll Taxes – Liturgy**
Payroll taxes (FICA, Medicare) employer portion paid on behalf of liturgy staff. It may be necessary to record this expense as a journal entry as many accounting programs only allow for one payroll tax account.
- 7039 Health Insurance – Liturgy**
Health and life insurance premiums paid on behalf of liturgy staff. This expense will be the billed amount through the diocesan lay employees health and life insurance plan.
- 7040 Retirement – Liturgy**
Expense paid on behalf of liturgy staff for retirement plans. This expense will generally be 6.5% of gross compensation and will be paid into either the Christian Brothers Employee Retirement Plan.

- 7041 Altar Expense**
Expense paid for altar expenses (hosts, bread, wine). Do not include Altar Society paid expenses.
- 7042 Missalettes**
Expense paid for missalettes and hymnals.
- 7043 Votives, Pamphlets & Papers**
Expense for candles, votives, pamphlets, and other reading resources for parishioners.
- 7044 Worship Materials**
Expense for other worship materials purchased by parish
- 7051 Youth Ministry/Grade School PSR**
Expense for elementary school youth CCD/PSR class activities and formation classes
- 7052 Youth Ministry/High School PSR**
Expense for high school youth CCD/PSR class activities and formation classes
- 7053 Hospitality/Social Committee**
Expense for activities related to hospitality activities and parish social events. Could include welcome wagon, donuts and coffee after Mass, parish appreciation picnic.
- 7054 Newsletter**
Expense for costs associated with producing a parish newsletter including printing and postage expense.
- 7056 School Lunch Subsidy**
Subsidy expense paid by parish to support school lunch program (does not include school subsidy paid to lunch program).
- 7058 School Subsidy**
Subsidy expense paid by parish to support ministry of Catholic Schools.
- 7059 Charities & Donations**
Expense paid in support of adopted mission parish, support of greater Church needs, needy families, etc. Additional accounts items may be needed to distinguish ongoing charitable giving.
- 7068 Salaries & Benefits - Housekeeper**
Master Account for salary (stipend), payroll taxes, health insurance, and retirement for housekeeper, cook or cleaning persons who work in the parish rectory.
- 7069 Salaries - Housekeeper**
Salaries paid to housekeeper, cook or cleaning persons.

7070 Payroll Taxes - Housekeeper

Payroll taxes (FICA, Medicare) employer portion paid on behalf of housekeeper. It may be necessary to record this expense as a journal entry as many accounting programs only allow for one payroll tax account.

7071 Health Insurance – Housekeeper

Health and life insurance premiums paid on behalf of housekeeper. This expense will be the billed amount through the diocesan lay employees health and life insurance plan.

7072 Retirement – Housekeeper

Expense paid on behalf of housekeeper for retirement plans. This expense will generally be 6.5% of gross compensation and will be paid into either the Christian Brothers Employee Retirement Plan.

7073 Rectory Table

Expense paid for groceries and household expenses (laundry detergent, cleaning supplies, napkins, paper towels, etc.) for rectory. There is no set budget amount for grocery expense and many priests will ask that they be given a monthly stipend for grocery expenses (or receive grocery certificates). Additionally, there will be times when the priest will submit a reimbursement request for expenses incurred in eating out at restaurants.

7074 Rectory Repairs/Maintenance

Expenses paid for repairs and maintenance costs at the parish rectory. May include supplies purchased by parish staff for rectory or for contracted services (plumber, electrician, hvac, etc.).

7075 Utilities – Rectory

Expense paid for utilities for parish rectory including electric, gas, water, trash, cable, telephone. Many priests will have private telephone lines installed which the parish is not responsible for.

7076 Furnishings & Equipment – Rectory

Expense paid for furnishings for parish rectory and may include appliances, bedding, living room furniture, etc.

7079 Miscellaneous - Rectory

Expense for other items provided for parish rectory, not otherwise categorized.

7082 Salaries & Benefits – Office Staff

Master Account for salary, payroll taxes, health insurance, and retirement for office staff.

7083 Salaries - Administrator

Salary paid to administrator or office manager.

- 7084 Salaries – Secretary/Bookkeeper**
Salary paid to secretary/bookkeeper.
- 7085 Salaries - Other**
Salary paid to other office staff not otherwise categorized.
- 7086 Payroll Taxes - Office**
Payroll taxes (FICA, Medicare) employer portion paid on behalf of office staff. It may be necessary to record this expense as a journal entry as many accounting programs only allow for one payroll tax account.
- 7087 Health Insurance - Office**
Health and life insurance premiums paid on behalf of office staff. This expense will be the billed amount through the diocesan lay employees health and life insurance plan.
- 7088 Retirement - Office**
Expense paid on behalf of office staff for retirement plans. This expense will generally be 6.5% of gross compensation and will be paid into either the Christian Brothers Employee Retirement Plan.
- 7089 Insurance – Workers Comp**
Expense account to record work comp portion of insurance billing. Many parishes have chosen to pay this expense monthly and will have a PAY or PAR account associated with this billing. These costs are associated with payroll costs and should be allocated based on the proportional amounts of payroll in the various ministries of the parish and school.
- 7094 Office Supplies**
Expense account for paper, pens, staples, etc. used in the parish offices.
- 7095 Postage**
Expense account to record postage charges including UPS, etc.
- 7096 Printing & Advertising**
Expense account for office printing and stationery, newspaper & radio advertising, etc. Do not include costs associated with printing newsletter.
- 7097 Dues & Subscriptions**
Expense account for office staff and parish dues, memberships and subscriptions including newspapers, magazines, etc.
- 7098 Telephone**
Expense account to record office portion of telephone charges incurred. Many parishes will allocate telephone expense between buildings or ministries, some will include entire telephone bill in this account.

7099 Conferences & Seminars

Expense account to record costs associated with attending conferences and seminars including travel, registration and incidental fees.

7100 Equipment Repairs

Expense account to record costs associated with the maintenance and repair of copier, computer and other office equipment.

7101 Service Contracts

Expense account to record costs associated with service contracts on office equipment (copiers, computers, etc.).

7102 Furnishings & Equipment - Office

Expense account to record costs associated with the purchase of equipment except computer equipment used in the parish. Some parishes will have a capitalization policy whereby expenditures over a certain amount (i.e. \$500) are capitalized and then depreciated over the useful life of the equipment.

7103 Computer Equipment/Software

Expense account to record hardware and software costs associated with computer equipment used in the parish office. Some parishes will have a capitalization policy whereby expenditures over a certain amount (i.e. \$500) are capitalized and then depreciated over the useful life of the equipment.

7107 Bank Charges

Expense account to record bank fees associated with parish bank accounts.

7152 Salary – Church Janitor/Maintenance

Salary paid to church janitor, custodial or maintenance staff.

7155 Payroll Taxes – Maintenance

Payroll taxes (FICA, Medicare) employer portion paid on behalf of maintenance staff. It may be necessary to record this expense as a journal entry as many accounting programs only allow for one payroll tax account.

7156 Health Insurance - Maintenance

Health and life insurance premiums paid on behalf of maintenance staff. This expense will be the billed amount through the diocesan lay employees health and life insurance plan.

7157 Retirement - Maintenance

Expense paid on behalf of maintenance staff for retirement plans. This expense will generally be 6.5% of gross compensation and will be paid into either the Christian Brothers Employee Retirement Plan.

7162 Repairs & Maintenance

Master account - Expense account to record costs associated with maintaining parish properties including contracted services. Many parishes will allocate costs for rectory, parish center or school to other appropriate accounts.

7163 Maintenance Supplies

Expense account to record costs for cleaning supplies, paper goods, maintenance items, etc. for parish facilities.

7164 Contracted Services

Expense account to record costs for contracted maintenance services such as plumbers, electricians, hvac, etc.

7166 Equipment/Maintenance

Expense account to record costs associated with the purchase of maintenance equipment such as lawn equipment, floor buffers, etc. Some parishes will have a capitalization policy whereby expenditures over a certain amount (i.e. \$500) are capitalized and then depreciated over the useful life of the equipment.

7170 Utilities

Master Account – Expense account to record utility costs for parish facilities. Most parishes will allocate utilities for various parish facilities and/or for the various different utilities.

7171 Electricity

Expense account to record electric utility costs for parish facilities other than rectory or school. Separate billings or allocated costs may be used to determine amounts.

7172 Gas

Expense account to record gas utility costs for parish facilities other than rectory or school. Separate billings or allocated costs may be used to determine amounts.

7173 Water& Trash

Expense account to record water and trash utility costs for parish facilities other than rectory or school. Separate billings or allocated costs may be used to determine amounts.

7181 Insurance – Property & Liability

Expense account to record property & liability portion of costs associated with insuring parish property. Parish may allocate costs by buildings or ministry centers. Many parishes have chosen to pay this expense monthly and will have a PAY or PAR account associated with this billing

7182 Interest Expense

Expense account to record interest expense on parish debt, usually through Diocese Deposit & Loan fund or bond financing.

7183 Taxes

Expense account to record real estate and property taxes associated with non exempt property owned or for the benefit of the parish. This account may include taxes paid on properties rented (convent, rectory, school). It is recommended that taxes paid on farm land be allocated to farm expense account.

7185 Debt Reduction

Expense account to record debt payments made. This account is used for budgeting purposes. The liability for any debt of the parish should be recorded on the balance sheet and payments made should be debited against the liability account.

7186 Capital Expenditures

Master account - Expense account to record purchases of equipment for the parish. This account is used for budgeting purposes. Parishes should adopt a capitalization policy whereby expenditures over a certain amount (i.e. \$500) are capitalized (recorded on balance sheet as an asset) and then depreciated over the useful life of the equipment.

7187 Property Improvements – Building & Grounds

Expense account to record costs of purchasing or improving parish facilities.

7188 Property Improvements - Furniture

Expense account to record costs of purchasing furniture other than for rectory, office or school.

7189 Property Improvements - Autos

Expense account to record cost of automobiles, vans, etc. for parish use.

7190 Depreciation

Expense account to record depreciation of capital assets over the useful life of the equipment. Parishes should adopt a capitalization policy and record significant property improvements as assets and use this account to record the allocable expense each year.

7202 Farm

Expense account to record farm expenses associated with parish ownership of farm ground and may include taxes, utilities, fertilizer, contracted services, etc.

7203 Oil & Gas

Expense account to record oil & gas expenses associated with parish ownership of oil & gas interests and usually will include taxes paid to county treasurer.

8020 –

8050 Altar Society Expense

Section to record expenses associated with Altar Society activity and may include a summary account or individual listings for various items such as candles, wine, dry cleaning, fund raising, and other supplies.

8060 –

8069 Stipend Expense

Section to record payment of Mass stipends, either to priest or to Propagation of Faith. It is not recommended that this section be used, but rather that Mass stipends payable be recorded on the balance sheet as a liability and when payments are made in satisfaction of Masses offered, that a payment to reduce the liability be made.

8070 –

8079 Cemetery Fund

Section to record payment of cemetery expenses associated with parish owned or operated cemetery. May include sexton stipend or salary, maintenance expenses, insurance, utilities, and contracted services as well as improvements made to the property.

8080 –

8099 Athletic Fund

Section to record payment of athletic fund expenses incurred by parish (not school) for athletic programs offered either through the Catholic school or through parish activities. May include such items as league dues, referee/official costs, concessions expense, fundraising, and uniforms expense. Many parishes with Catholic schools will account for these expenses within the school expense section of the chart of accounts.

SCHOOL EXPENSE

9010 Salaries - School

Master Account – Salaries/stipends paid to all school personnel.

9011 Salaries - Principal

Salary paid to principal/head teacher. If the principal is also a teacher, allocate appropriate portion of principal salary to this account.

9012 Salaries – Teachers

Salary paid to lay teachers. Sisters who teach in Catholic schools will have contractual arrangements with religious order/congregation and should not be compensated as W-2 employees unless otherwise directed.

9014 Salaries - Substitutes

Salaries and wages paid to substitute teachers in the school.

- 9016 Salaries - Aides**
Salaries and wages paid to aides working in the school.
- 9018 Salaries – Secretarial/Clerical**
Salaries and wages paid to secretary, bookkeeper, or clerical staff in school.
- 9020 Salaries – Food Service**
Salaries and wages paid to food service personnel working in school lunch program. Regulations require that detailed information be maintained for lunch program.
- 9022 Salaries – Custodial**
Salaries and wages paid to custodial staff who work for or in the Catholic school. This account may include allocated wages for a custodian or janitor who also has wages paid from the church.
- 9026 Salaries - Library**
Salaries and wages paid to library staff in the Catholic school. Library expenses including salaries and wages may be accounted for in a separate section of the school report.
- 9029 Contract Labor - Sisters**
Stipend paid to religious order/congregation in consideration of sister teaching in Catholic school. This compensation is considered a payment to the religious order, not the sister, and is therefore not treated as W-2 wages.
- 9030 Payroll Taxes - School**
Master account - Payroll taxes (FICA, Medicare) employer portion paid on behalf of school personnel. It may be necessary to record this expense as a journal entry as many accounting programs only allow for one payroll tax account.
- 9031 –**
- 9046 Payroll Taxes**
It is recommended that all payroll taxes be included in account 9030, but if separate payroll tax reporting is desired, corresponding payroll tax accounts can be added in this section.
- 9050 Health Insurance – School**
Master account - Health and life insurance premiums paid on behalf of school personnel. This expense will be the billed amount through the diocesan lay employees health and life insurance plan.
- 9052–**
- 9062 Health Insurance**
It is recommended that all health and life insurance premiums be included in account 9050, but if separate reporting is desired, corresponding health accounts can be added in this section.

9070 Retirement - School

Master account - Expense paid on behalf of maintenance staff for school personnel. This expense will generally be 6.5% of gross compensation and will be paid into either the Christian Brothers Employee Retirement Plan.

9071-

9082 Retirement

It is recommended that all retirement benefits be included in account 9070, but if separate reporting is desired, corresponding health accounts can be added in this section.

9090 Food Service - Faculty

Expense account for costs to provide lunch for principal, teachers, and staff. This is often a provided benefit for staff and the expense is paid to the school lunch program.

9092 Teacher Seminars and Classes

Expense account for teachers to attend educational and continuing education seminars and classes and includes registration fees, travel, and incidental costs.

9100 Insurance

Master account - Expense account to record property, liability, and work comp portion of costs associated with insuring school. Many parishes have chosen to pay this expense monthly and will have a PAY or PAR account associated with this billing with the appropriate portion of the expense being allocated as school expense.

9102 Insurance – Property & Liability

Expense account to record school portion of property and liability insurance costs.

9106 Insurance – Work Comp

Expense account to record school portion of work comp insurance premiums.

9120 Utilities

Master Account – Expense account to record utility costs for school. .

9122 Electricity

Expense account to record electric utility costs for school. Separate billings or allocated costs may be used to determine amounts.

9124 Gas

Expense account to record gas utility costs for school. Separate billings or allocated costs may be used to determine amounts.

9128 Cable

Expense account to record cable costs for school.

- 9130 Water & Trash**
Expense account to record water and trash utility costs for school. Separate billings or allocated costs may be used to determine amounts.
- 9140 Maintenance & Repairs**
Master account - Expense account to record costs associated with maintaining school including contracted services.
- 9143 Maintenance Supplies**
Expense account to record costs for cleaning supplies, paper goods, maintenance items, etc. for school.
- 9144 Contracted Services**
Expense account to record costs for contracted maintenance services such as plumbers, electricians, hvac, etc.
- 9146 Building Repairs**
Expense account to record building costs incurred to maintain school property.
- 9148 Equipment Repairs**
Expense account to record costs incurred in maintaining maintenance equipment at the school and may include repairs on lawn equipment, floor buffers, etc.
- 9150 Property & Improvements**
Expense account to record costs associated with the purchase of maintenance equipment such as lawn equipment, floor buffers, etc. Some parishes will have a capitalization policy whereby expenditures over a certain amount (i.e. \$500) are capitalized and then depreciated over the useful life of the equipment.
- 9160 School Lunch - Subsidy**
Subsidy expense paid by school to support school lunch program.
- 9200 Office Expense**
Master Account – Expense account to record school office expenses. Many schools will use separate account numbers for the various office expenses.
- 9202 Office Supplies**
Expense account for paper, pens, staples, etc. used in the school office.
- 9204 Computer Supplies**
Expense account to separately account for computer supplies, toner, cartridges, software used in school office.
- 9206 Office Repairs**
Expense account for costs associated with maintaining office equipment.

- 9208 Postage**
Expense account to record postage charges including UPS, etc.
- 9210 Printing & Advertising**
Expense account for office printing and stationery, newspaper & radio advertising, etc.
- 9212 Telephone**
Expense account to record office portion of telephone charges incurred. Many parishes will need to allocate telephone expense between parish and school.
- 9214 Dues & Subscriptions**
Expense account for office staff and school dues, memberships and subscriptions including newspapers, magazines, etc.
- 9216 Service Contracts**
Expense account to record costs associated with service contracts on office equipment (copiers, computers, etc.).
- 9228 Miscellaneous Office**
Expense account to record costs incurred in the school office not otherwise categorized.
- 9250 Teaching Supplies**
Master account – Expense account to record teaching supply costs. Some schools will categorize teaching supplies as religious or other and may record costs by classroom. Sub accounts (9250.01 K; 9250.02 1st; 9250.03 2nd, etc.) can be used to accomplish this level of detail.
- 9252 Teaching Supplies - Religious**
Expense account to record teaching supply costs associated with religion curriculum.
- 9254 Teaching Supplies - Other**
Expense account to record teaching supply costs not associated with religion curriculum.
- 9270 Textbooks**
Master account – Expense account to record cost of textbooks for school. Sub accounts (9270.01 K; 9270.02 1st; 9270.03 2nd, etc.) can be used to accomplish costs by classroom.
- 9272 Textbooks – Religious**
Expense account to record cost of religious textbooks for school.
- 9274 Textbooks – Other**
Expense account to record cost of textbooks (not religion) for school.

- 9276 Textbooks – Periodicals**
Expense account to record cost of periodicals (Weekly Reader, etc.)
- 9280 Instructor Materials**
Master Account – Expense account to record cost of instructor manuals, books, materials.
- 9282 Instructor Materials – Religious**
Expense account to record cost of religion curriculum instructor materials
- 9284 Instructor Materials - Other**
Expense account to record cost of other instructor materials.
- 9285 Instructional Equipment**
Expense account to record cost of projectors, televisions, VCR's, CD players for school.
- 9290 Library Expense**
Master account – Expense account to record costs associated with school library. Library salaries and benefits may be included in this section.
- 9292 Books - Library**
Expense account to record the purchase of books for school library.
- 9294 Periodicals - Library**
Expense account to record the purchase of periodicals for school library.
- 9296 Miscellaneous - Library**
Expense account to record other library related costs not otherwise categorized.
- 9298 Library – Audio Visual**
Expense account to record cost for audio visual equipment in school library.
- 9300 Student Activities**
Master account – Expense account to record costs for various student activities that occur at schools and may include athletic programs, programs and concerts, music, appreciation activities and expenses, etc.
- 9301 –**
- 9398 Student Activity detail accounts**
This section can be used to categorize various costs that relate to student activities and which are not fundraising or instructional.
- 9402-**
- 9428 Fund Raisers**
Expense accounts to account for costs incurred in fundraising activities of school. Separate expense accounts can be established for each fundraising activity.