



## PARISHSOFT ACCOUNTING – ACCOUNT NUMBERS & PROJECTS DEFINED

ParishSOFT uses a six-segment chart of accounts, defined as follows:

POSITION	NAME	DESCRIPTION
1	Type	Strictly a reporting item separating Income, Expenses, Assets, Liabilities, & Net Assets.
2	Entity	Defines larger groups: Parish, School, Childcare, Cemetery, Capital Campaign, etc.
3	Department OR Ministry	Two-digit number used to define a department or ministry such as Worship Committee, Music Ministry, Bereavement, Social Concerns, etc. Departments are tied to specific Entities, for example: PTO Department is tied to the School entity.
4	Account Rollup	This allows for summarizing or aggregating data from multiple related accounts or sub-accounts into a single, higher-level account or summary account for reporting and analysis purposes.
5	Account (Number)	The General Ledger account numbers such as Collections 1011, Payroll 2011, etc.
6	Sub- Account	Created at the parish level, sub-accounts can be used to further differentiate an account with a suffix.

*The above segments of the account number are summarized with a shortcut account number we define and create and is typically displayed on reports. An example of the full account number and its shortcut:*

E-80-80-2019-2011-000 with a Shortcut account number of 2011.000.80

### **Example of a subaccount:**

Account.SubAccount.Department - 1011.001.10 might be how a parish tracks Collections – Loose Cash

When creating sub-accounts, the “shortcut” or displayed account number MUST follow the same numbering protocol and new sub-account numbers must fall within proper account and account roll-up.

### **DETAILED DESCRIPTION**

For example, E-10-10-2019-2011-000 would be evaluated as above with the following breakdown:

E = Expense is the **Type** of account

10 = Parish is the **Entity**.

10 = General Parish Operations is the **Department / Ministry**

2019 = Payroll is the **Account Rollup** number for reporting

2011 = Administrative payroll is the **Account (Number)**

000 = Undefined **Sub Account**. No need to be further defined.

**The shortcut account number would be 2011.000.10 and used on print reports for ease of reading and for data entry.** If we had recorded this account in SCHOOL, the entity and department would have been different.

For example: 2011.000.80 is E-80-80-2019-2011-000.

## PROJECT GROUPS & PROJECTS

All Income and Expense account activity will zero out once the fiscal year is closed. ParishSOFT has functionality to record and track activity for Projects and allows you to capture special spending such as one-off items and tracking beginning and ending balances in your designated and restricted funds, like perpetual balances for PTO or Men’s Group funds. Projects can be updated at any time, in closed periods and on reconciled transactions.

CATEGORY	DESCRIPTION
Project Groups	This can be defined, and transactions can be attached. Reporting allows the user to filter or summarize by given projects. You can increase the range of the report to capture cumulative activity thereby giving ending balances. Project Groups are higher level than Projects.
Projects	This can be defined, and transactions can be attached. You will attach these to accounts, and they will accumulate on the balance sheet as a true fund account. Projects belong to overarching Project Groups.

**PARISHSOFT ACCOUNTING – REVIEW OF AVAILABLE CHART OF ACCOUNTS****ENTITIES**

Entities classify accounts into reporting categories and define larger groups such as Parish, School, Childcare, Cemetery, Capital Campaign, etc.

CODE	DESCRIPTION
10	Parish
78	Cafeteria, National School Lunch
80	School
81	Childcare
82	School 2 <sup>nd</sup> Location
90	Cemetery
95	Capital Campaigns
99	Other

**AVAILABLE DEPARTMENT / MINISTRIES**

Two-digit number used to define a department or ministry such as Worship Committee, Music Ministry, Bereavement, Social Concerns, etc. Departments are tied to specific Entities, for example: PTO Department is tied to the School entity.

CODE	DESCRIPTION	ENTITY
10	General Parish Operations	Parish
11	Stewardship	Parish
12	Charitable Gaming	Parish
13	Buildings and Property	Parish
14	Bingo	Parish
15	Advancement	Parish
16	Alumni	Parish
17	“High School only”	Parish
18	“High School only”	Parish
19	Recruiting	Parish
20	Worship Committee	Parish
21	Music Ministry	Parish
22	Altar Society	Parish
23	Music Academy	Parish
24	Adoration Chapel	Parish
30	Religious Education	Parish
31	OCIA	Parish
32	Youth Ministry	Parish
33	Multi-Cultural Ministry	Parish
34	Adult Faith Formation	Parish
40	Ministry to Sick & Needy	Parish
41	Bereavement	Parish



<i>Departments / Ministries (cont.)</i>		
<b>CODE</b>	<b>DESCRIPTION</b>	<b>ENTITY</b>
43	Hospitality / Parish Life	Parish
44	Elderly / Homebound Shutins	Parish
45	Social Concerns	Parish
46	Thrift Store	Parish
47	Ministry to the Deaf	Parish
48	Outreach Program / Men	Parish
49	Outreach Program / Women	Parish
50	Homeless Kitchen	Parish
60	Daycare	Parish
61	St. Vincent de Paul	Parish
62	Men's Club	Parish
63	Women's Club	Parish
64	Senior Citizens Club	Parish
65	Rosary Makers Club	Parish
66	Family Ministries	Parish
67	Athletics / Boosters	School
68	Boy Scouts	Parish
69	Cub Scouts	Parish
70	Ventures Crews	Parish
71	Youth Group	Parish
75	Extraordinary Funds	Parish
77	Cafeteria (NSL)	Cafeteria (NSL)
78	Transportation	School
79	School Operations 2nd	School 2 <sup>nd</sup> Location
80	School Operations	School
81	PTO	School
82	Cafeteria	School
83	Summer Care	School
84	Technology	School
86	Pre School	Childcare
87	After School	Childcare
88	Daycare	Childcare
89	Summer Camps	Childcare
90	Cemetery	Cemetery
95	Capital Campaign	Capital Campaigns
96	Extra ordinary improvements	Other
97	Extra ordinary fundraising	Other
98	Extra ordinary SVDP	Other
99	Extra ordinary food pantry	Other

**BALANCE SHEET / STATEMENT OF FINANCIAL POSITION ACCOUNTS**

#	NAME	DESCRIPTION
100	Cash & Investments	Summary Reporting Category
200	Other Current Assets	Summary Reporting Category
300	Land, Buildings, Furnishing & Equip	Summary Reporting Category
600	Current Liabilities	Summary Reporting Category
669	Accrued Liabilities	Summary Reporting Category
679	Notes & Loans Payable	Summary Reporting Category
689	Deferred Revenues	Summary Reporting Category
800	Net Assets	Summary Reporting Category
#	NAME	DESCRIPTION
101	General Checking Account	All parish funds must flow through the parish/school general checking account. This includes funds for mass stipends, committees, and organizations. The only two exceptions to this are charitable gaming and cafeteria funds which must remain in separate checking accounts because of governmental reporting policies. Parishes with Cemeteries can opt to have a separate Cemetery Checking account.
102	Cemetery Checking Account	Checking account established strictly for Cemetery.
111	Charitable Gaming Checking Account	Checking account established strictly for Charitable Gaming.
121	Cafeteria Checking Account	Checking account established strictly for Cafeteria operations.
122	Imprest Accounts	Imprest accounts for parish/school organizations. The balance in the imprest account should be equal to one month's expenses and reimbursed to the organization on a monthly basis. See the Imprest Account section of the Financial Policy and Procedures Manual.
123	Petty Cash	Petty cash accounts for parish/school organizations.
124	Cash Drawer	Cash drawer account for parish/school organizations.
125	Other Cash Equivalencies	Cash deposited in savings accounts, certificates of deposit, money market or other deposits earning interest with banking and other financial institutions. This can also include other cash that is not covered in the other cash accounts. Effective January 1, 2002, outside investments are not permitted. Parishes must invest excess funds in the Archdiocesan Deposit and Loan Fund. If a parish received written approval from the Archbishop prior to January 1, 2002 to invest outside of the Archdiocesan Deposit and Loan Fund, those investments may be maintained. However, no new monies may be added to those investment accounts.
126	Deposits With Archdiocese	Funds deposited in the Archdiocesan Deposit and Loan Fund.
127	Catholic Foundation Of Louisville	Funds deposited in the Catholic Foundation of Louisville accounts.



<i>Balance Sheet Accounts (cont.)</i>		
#	NAME	DESCRIPTION
128	Long-Term Investments - Endowments	Investments in marketable securities which are expected to be held for more than twelve (12) months. All investment securities such as U.S. Treasury bills and bonds, corporate stocks, corporate bonds and other securities are recorded at cost. If securities are received as gifts, they are recorded at the market value as of the date of the gift. Effective January 1, 2002, outside investments are not permitted. Parishes must invest excess funds in the Archdiocesan Deposit and Loan Fund. If a parish received written approval from the Archbishop prior to January 1, 2002 to invest outside of the Archdiocesan Deposit and Loan Fund, those investments may be maintained. However, no new monies may be added to those investment accounts.
141	Accounts Receivable	Unpaid amounts due to the parish/school for services or goods; for example, fees or other amounts due to the parish or school for services previously performed.
142	Pledges Receivable	Unpaid pledge amounts due to the parish or school, usually related to a multi-year capital campaign.
143	Tuition Receivable	Unpaid amounts due to the school for unpaid tuition.
144	Other Accounts Receivable	Any other monies due to the parish/school not covered in accounts 0141-0143.
151	Inventory	Items purchased for resale including bookstore stock, spirit wear and cafeteria inventory.
152	Scrip/Gift Card Inventory	Scrip and/or gift card inventory.
153	Other Inventories	Inventory items not covered in accounts 0151-0152.
161	Prepaid Expenses	Prepaid expenses such as workers compensation insurance. The expense is realized during the month in which the expense was incurred.
411	Land	Land should be recorded at the purchase cost. If the purchase cost is not available, then the insured value should be used. If the land was donated, it should be recorded at fair market value at the date of donation.
415	Land Improvements	Cost of grading, landscaping, sidewalks, roadways and any other costs applied to long-term land improvements other than buildings.
421	Buildings	Cost of buildings, construction of buildings or substantial improvements to buildings owned by the parish or school and used for operating purposes. New acquisitions should be recorded at cost. Existing facilities and equipment should be recorded at their insured value. Separate accounts may be used for church, school, rectory, convent, gym, others.
438	Leasehold Improvements	Costs relating to improvements made to buildings leased to the parish/school.
441	Furnishings & Equipment	Cost of furnishings and equipment for the church, school, rectory, etc. Separate accounts may be used for each classification. Only tangible property with a minimum purchase price of \$1,000 and which is not regarded as an integral part of a building should be recorded here. Items would also include tractors or other lawn equipment.



<i>Balance Sheet Accounts (cont.)</i>		
#	NAME	DESCRIPTION
451	Computers/Software	Cost of computer and computer-related expenses. This also includes software purchases over \$1,000.
461	Vehicles	Buses, automobiles, etc., owned by the parish or school (does not include tractors or other lawn equipment).
462	Construction In Progress	Cost of fixed assets for projects not complete and will be capitalized / moved at the end of the project.
515	Accum Depr - Land Improvements	Accumulated depreciation expense of land improvements.
521	Accum Depr - Buildings	Accumulated depreciation expense of buildings.
538	Accum Depr - Leasehold Improvements	Accumulated depreciation expense of leasehold improvements.
541	Accum Depr - Furnishings & Equip	Accumulated depreciation expense of furnishings and equipment.
551	Accum Depr - Computers/Software	Accumulated depreciation expense of computers/software.
561	Accum Depr - Vehicles	Accumulated depreciation of vehicles.
611	Accounts Payable	Amounts owed to individuals, corporations, or other firms for goods or services which have been delivered or to which the parish/school is contractually committed.
612	Accounts Payable - Vendors	This account is used by ParishSOFT to post invoices when the accrual accounting method is used.
613	Sales Tax Payable	Amounts owed for sales tax. Use this account if sales tax is separately charged and itemized.
614	Diocesan Assessments Payable	Amounts owed to the Chancery for past due parish/school assessments.
615	High School Assessment Payable	Amount owed for High School Assessment but unpaid at reporting date.
616	Accounts Payable	Other amounts owed to individuals, corporations, or other firms for goods or services which have been delivered or to which the parish/school is contractually committed not covered in accounts 0611-0615.
621	Special Collections Payable	For special collections submitted to the Archdiocese. Collections are due 30 days after the collection date. NOTE: You may either use record all payables directly to this account use necessary sub accounts to track all Special Collections Payable.
622	Credit Card Payable	Amounts owed for purchases made on the parish credit card.
641	Federal Tax Withholding Payable	Amounts withheld from employee's pay for federal tax.
642	FICA Tax Payable	Employee and employer portion of FICA (Social Security and Medicare).
643	Kentucky State Tax Payable	Amounts withheld from employee's pay for state tax.
644	State Tax Payable - 2	If the employer has an employee outside KY, use this account to track state withholdings.
645	Local Tax Payable	Payroll taxes withheld from employee's pay for the local government.
646	Local Tax Payable - 2	If the employer has multiple localities, use this account.
647	Other Payroll Tax Withholdings	Use these accounts for other taxes withheld from employee's pay.



<i>Balance Sheet Accounts (cont.)</i>		
#	NAME	DESCRIPTION
651	Medical Insurance	Amounts owed for employee medical insurance.
652	Dental Insurance	Amounts owed for employee dental insurance.
653	Short Term Disability	Amounts owed for employee short term disability insurance.
654	Health Care & Dependent Care	Amounts owed for employee health care and dependent care withholdings.
655	401(K) Contributions	Amounts owed for employee 401(k) contributions. Effective July 1, 2006.
656	403(B) Contributions	Amounts owed for employee 403(b) contributions. Contributions to the 403(b) plans cease on June 30, 2006.
657	Vision Insurance	Amounts owed for employee vision insurance.
658	Supplemental Life Insurance	Amounts owed for employee supplemental life insurance.
659	Garnishments	Amounts owed for employee garnishments.
661	Accrued Payroll	Amounts owed for salaries, wages, and stipends as of the reporting date but unpaid.
662	Accrued Vacation	Vacation earned but not paid. This amount should be booked at June 30 and adjusted annually.
663	Accrued Sick Time	Sick time earned but not paid. This amount should be booked at June 30 and adjusted annually.
664	Other Accrued Liabilities	Accrued liabilities not covered in accounts 0661-0663.
671	Diocesan Loans Payable	Loan amount due to the Archdiocesan Deposit and Loan Fund.
673	Notes Payable To Banks/Others	Loan amount due to a bank or other financial institution.
681	Deferred Revenues	Revenues received prior to being earned.
682	Deferred School Revenue	Revenues include amounts paid prior to June 30 for the next school year. Amounts include tuition, pre-registration fees, books and other school fees.
683	Deferred Bus Income	Bus fees paid prior to June 30 for the next school year.
684	Other Deferred Revenues	Other revenues received prior to being earned not covered by accounts 0681-0683.
811	Unrestricted Fund Balance	This account reflects the parish's or school's unrestricted beginning fund balance. At the end of the year this amount should equal your total unrestricted / designated fund balance recorded through project reporting.
822	Restricted Fund Balance	This account reflects the parish's or school's unrestricted beginning fund balance. At the end of the year this amount should equal your total unrestricted / designated fund balance recorded through project reporting.
832	Permanently Restricted Fund Balance	This account reflects the parish's or school's unrestricted beginning fund balance. At the end of the year this amount should equal your total unrestricted / designated fund balance recorded through project reporting.

**INCOME STATEMENTS / STATEMENT OF ACTIVITIES ACCOUNTS**

#	NAME	DESCRIPTION
1019	Net Collections	Summary Reporting Category
1029	Restricted Parish/School Purposes	Summary Reporting Category
1129	Bequests & Donations	Summary Reporting Category
1399	Fundraising Activities, Net	Summary Reporting Category
1419	Tuition & Fees	Summary Reporting Category
1519	Subsidies & Grant Income	Summary Reporting Category
1559	Investment Income	Summary Reporting Category
1569	Gain/Loss On Sales Of Assets	Summary Reporting Category
1589	Rental Income	Summary Reporting Category
1769	Auxiliary & Program Income	Summary Reporting Category
1809	Expense Recoveries	Summary Reporting Category
2019	Payroll	Summary Reporting Category
2119	Payroll Related Expenses	Summary Reporting Category
2249	Rectory Supplies & Expenses	Summary Reporting Category
2339	Other Supplies & Services	Summary Reporting Category
2949	Activities	Summary Reporting Category
3029	Instructional Supplies	Summary Reporting Category
3669	Depreciation Expense	Summary Reporting Category
3719	Plant & Grounds Expenses	Summary Reporting Category
3819	Assessments, Grants and Donations	Summary Reporting Category
4269	Auxiliary & Program Expenses	Summary Reporting Category
4609	Interest Expense	Summary Reporting Category
4709	Extraordinary & Capital Expenses	Summary Reporting Category
5149	Transfer To/From Designated Funds	Summary Reporting Category
#	NAME	DESCRIPTION
1011	Collections	Amounts received on Sundays, Holy Days, or other services, through the mail or at the parish for the general support of the parish (includes tithing and stewardship payments).
1018	Remittance Of Special Collections	Amount paid to Archdiocese for the parish portion of Special Collections. Collections submitted by parishioners are credited to account 0621. See the Special Collections section of the Financial Policy and Procedures manual.
1021	Restricted Parish/School Purposes	Funds collected for a special parish/school purpose (e.g., for a building fund, debt reduction, the poor, etc.)
1111	Bequests & Donations - Unrestricted	Amounts received in the form of bequests and memorials to be used for general operating purposes.
1121	Bequests & Donations Restricted	Amounts received as bequests or memorial that are restricted to a specific use, such as building fund, etc. Use a separate account for each type of restriction.



<i>Income Statement Accounts (cont.)</i>		
#	NAME	DESCRIPTION
1134	Donated, Non-Cash Asset Income	Donated land and/or other non-cash items, i.e., equipment, furniture, appliances.
1154	Realized Gains And Losses On CFL	Amounts from statement recognizing realized gains and losses from CFL investments.
1155	Unrealized Gains And Loss On CFL	Amounts from statement recognizing unrealized gains and losses from CFL investments.
1156	Investment Income On CFL	Amounts from statement recognizing investment income from CFL investments.
1157	Investment Fees on CFL	Amounts from statement recognizing expenses from CFL investments.
1301	Fundraising Activities, Net	Net proceeds from parish or school sponsored activities, e.g., festivals, picnics, dinners, raffles, bingo, etc. Use a separate account number to identify each event but only account for income and expenses related to the fundraising event or activity.
1302	Fundraising Gaming, Net	Net proceeds from parish or school sponsored activities, e.g., gaming only. Use a separate account number to identify each event but only account for income and expenses related to the fundraising event or activity.
1401	Tuition, Members	Tuition charged to students or their parents, who are parishioners, for instructional purposes.
1402	Tuition, Non-Members	Tuition charged to students whose families are not members of the parish.
1403	Other Tuition	Tuition not covered in previous accounts or can be used as contra accounts for tuition discounts and aid if the gross tuition is booked to the 1401 & 1402 accounts.
1411	School Fees	Registration fees, activity fees, or any other fee for educational purposes.
1501	Diocesan Subsidies	Subsidies and grants received from the Archdiocese. Do not include loans that must be repaid.
1505	Inter-Parish Support: Parish/School	Subsidies from other participating parishes that help support the school program.
1511	Other Subsidies & Grant Income	Grants and subsidies not covered in previous accounts (e.g., corporate or foundation grants for specific projects).
1551	Interest Income	Interest and dividends earned by parish or school funds.
1552	Interest Earned Deposit and Loan	Interest earned on saving accounts with the Archdiocese Deposit and Loan Fund.
1553	Other Investment Income	Other investment income not related to checking or savings accounts.
1561	Gain/Loss On Sales Of Assets	Capital gains/losses realized upon the sale of property, vehicles and other assets.
1581	Rental Income	Rental or lease income (for parish/school facilities, gymnasiums, halls, convents and other properties) from individuals and other entities.
1601	Votive Lights, Pamphlets	Monies received as donations for votive candles and pamphlets.
1602	Stole Fees	Amounts received by the parish for funerals, weddings, etc.
1603	Mass Stipends	Stipends that are given to the parish for the celebration of Mass.
<i>Income Statement Accounts (cont.)</i>		



#	NAME	DESCRIPTION
1604	Mass Stipends Transferred Out	Amounts sent to the Chancery, missions, or other parishes for Mass Intentions.
1611	Pre-School Fees	Fees paid to the school for pre-school care.
1615	After-School Fees	Fees paid to the school for after-school care.
1621	Summer Care Fees	Fees paid to the school for summer school.
1625	Daycare Fees	Fees paid to the parish or school for daycare provided.
1631	Sales Income	Receipts from sale of items relating to the bookstore, spirit wear, etc.
1641	Vending/Concession Income	Receipts from vending machines or concession stands.
1661	Fee Income	Receipts received for a service provided by the parish/school. (Pictures, Videos, Parish Directories)
1671	Athletic Program Income/Fees	Income or fees from parish/school sponsored athletics.
1691	Trip/Retreat Fee Income	Income from parish/school trips and/or retreats. (Field Trips)
1701	Bus Income	Fees or other income received to support bus services. Government subsidies, however, should be recorded under Other Subsidies & Grant Income #1511.
1711	Cafeteria Program Income	Income received for the school cafeteria program.
1721	Special Program Income	Income from special programs sponsored by the parish/school.
1741	Cemetery Income	Income from the parish Cemetery (plot sales).
1751	Miscellaneous Income	Receipts from areas for which there is no specific account.
1801	Insurance Recoveries	Receipts from recovery on insurance claims.
1802	Indirect Cost Recoveries	Indirect costs received from Cafeteria programs.
1803	Other Expense Recoveries	Receipts to reimburse the parish/school for items to cover the cost included in expense accounts, i.e., reimbursements from other sources.
2011	Administrative Payroll	Parish - Pastor, Parish Executive Officer, Business Manager, Secretary, Accountant/Bookkeeper, School - Principal, Assistant Principal, Secretary, Accountant/Bookkeeper
2012	Program Director Payroll	Parish - Directors of Religious Education, Youth, Music, etc.
2013	Support Services Payroll	Parish - Program Assistants, Maintenance, Housekeeper School - Maintenance/Janitorial, Non-Teaching Positions
2014	Instructional Payroll	School - All Teachers and Aides, Librarian and Counselor.
2015	Development Payroll	Parish & School - Development, Fundraising and Public Relations
2016	Athletics Payroll	School - Athletic Directors and coaches
2017	Other Program Payroll	Salaries paid for other services not included in accounts 2011-2016.
2018	Temporary Help	Parish - Temporary Clergy Assistance School - Teacher substitutes
2111	Employer's FICA	Employer's portion of the social security taxes on wages paid employees.
2112	Medical Insurance	Employer's portion of the costs of medical insurance and cash option.
2113	Retirement Expense	Employer's portion of the cost of lay employee retirement plan contributions paid by the parish/school.
2114	Worker's Compensation Insurance	Worker's compensation insurance premiums.
<i>Income Statement Accounts (cont.)</i>		



#	NAME	DESCRIPTION
2115	Vacation Earned Expense	Vacation earned but not paid to employees.
2116	Sick Time Earned Expense	Sick time earned but not paid to employees.
2117	Other Payroll Related Expenses	Other expenses related to payroll.
2241	Rectory-Food & Beverage	Food and beverage used in the rectory.
2242	Rectory-Household Supplies	Household supplies used in the rectory.
2243	Rectory-Laundry & Dry Cleaning	Cost of laundry and dry cleaning.
2244	Rectory-Newspaper & Television	Newspaper and cable television service.
2245	Rectory-Other Expenses	Other expenses associated with the rectory.
2311	Liturgy Supplies	Materials and supplies used in the liturgy such as vestments, missalettes, hymnals, candles, decorations and flowers, etc.
2312	Sacramental Expenses	Materials and supplies used in preparation of sacraments.
2315	Offering Supplies & Expense	Supplies associated with the offerings such as baskets, plates, and envelopes.
2316	Office Supplies & Expense	Materials and supplies used for office and record keeping purposes including paper, pens, pencils, etc.
2317	Communication Supplies & Expense	Stationery supplies, envelopes and paper for the bulletin and other written communications to parishioners.
2318	Postage & Mailing	Cost of postage and mailing.
2321	Telephone	Cost of telephone service.
2322	Meetings & Training	Costs associated with meetings, seminars, professional development and other training.
2323	Travel & Auto	Costs of out-of-town and local travel including mileage reimbursements. Does not include commuting mileage.
2324	Professional Fees	Costs for legal/attorney fees, auditors, and consultants.
2325	Advertising Expenses	Costs relating to advertising. (Non-gaming)
2326	Memberships & Dues	Membership fees and organization dues.
2327	Printed Materials	Costs of purchasing materials/books/pamphlets/etc. to handout to parishioners/students.
2328	Miscellaneous Supplies & Services	Costs of general parish/school operations not included in accounts 2311-2327.
2331	Technology Expenses	Costs associated with computers or other equipment that is not capitalized.
2901	Committee Expenses	Expenses associated with committee meetings and functions.
2921	Special Events Expenses	Expenses of special events not related to fundraising.
2941	Hospitality	Expenses associated with hospitality functions.
3011	Instructional Supplies	Materials and supplies used in education programs.
3021	Library Supplies	Books, periodicals, software, supplies, expenses, etc., used in the media center. Expenses over \$1,000 must be capitalized.
3615	Depreciation-Land Improvements	Depreciation of land improvements.
3621	Depreciation-Buildings	Depreciation of buildings.
3631	Depreciation-Leasehold Improvement	Depreciation of leasehold improvements.
3641	Depreciation-Furnishing, Equipment	Depreciation of equipment and furniture.
<i>Income Statement Accounts (cont.)</i>		



#	NAME	DESCRIPTION
3651	Depreciation-Computers/Software	Depreciation of computers/software.
3661	Depreciation-Vehicles	Depreciation of vehicles.
3701	Electric & Gas	Cost of electricity and gas.
3702	Water & Sewer	Cost of water and sewer charges.
3703	Property & Liability Insurance	Premiums for fire and extended coverage on buildings, contents and liability insured.
3704	Automobile Insurance	Premiums for automobiles, not buses.
3705	Building Repairs & Maintenance	Cost of routine building repairs.
3706	Equipment Repairs & Maintenance	Cost of routine equipment repairs, including equipment maintenance contracts.
3707	New Equipment <\$1,000	New equipment purchases <b>less than</b> \$1,000.
3708	Miscellaneous Repairs & Maintenance	General supplies used for building and equipment repairs.
3711	Cleaning & Sanitary Expenses	General supplies used for cleaning of build and equipment.
3712	Grounds Keeping Expense	Grounds keeping including replacements and maintenance of trees, shrubs and flowers.
3713	Parking, Driveways, Walkways	Repairs and maintenance of parking areas, driveways and walkways.
3714	Equipment Rental	Cost to rent equipment.
3715	Facilities Rental	Cost to rent facilities.
3716	Contract Labor (Outside Services)	Fees paid to individuals/companies for labor relating to cleaning, mowing, etc.
3717	Misc Plant & Grounds Expense	Other plant and grounds expenses that do not related to accounts 3701-3716.
3802	Grants/Donations Expense	Grants or donations to other organizations, schools, and parishes for civic and charitable purposes.
3811	Cathedraticum Assessment	Cathedraticum assessment paid to the Archdiocese.
3812	The Record Assessment	Record assessment paid to the Archdiocese.
3813	Clergy Pension Assessment	Clergy pension assessment paid to the Archdiocese.
3814	High School Assessments	Assessment for students attending Catholic high schools.
3815	Regional School Assessment	Assessment paid by parishes to support regional schools.
3816	Tuition Assistance Assessment	Assessment paid by parishes to support school families with tuition.
3817	Other Assessments	Assessments paid by parish/school.
4101	Daycare Expenses	Supplies and other expenses of operating a daycare program.
4111	Pre-School Expenses	Supplies and other expenses of operating the pre-school program.
4115	After-School Expenses	Supplies and other expenses of operating the after-school program.
4121	Summer School Expenses	Supplies and other expenses of operating the summer school program.
4125	Advertising Expense	Expenses related to advertising for the parish/school (non-fundraising events).
4131	Sales Related Expenses	Expenses related to selling items. Do not include inventory items.
4141	Vending/Concession Expenses	Expenses relating to vending machine and concession supplies.
4161	Program Fee Expenses	Expenses relating to services provided by the parish/school. (Pictures, Videos, Directories.)
4171	Athletic Program Expense	Expenses relating to parish/school sponsored athletics.
<i>Income Statement Accounts (cont.)</i>		



#	NAME	DESCRIPTION
4191	Trip/Retreat Expenses	Expenses from parish/school trips and/or retreats. (Field Trips)
4201	Bus Expenses	Expenses related to the operations of a bus.
4211	Cafeteria Program Expenses	Expenses relating to the school cafeteria program.
4221	Special Program Expenses	Operating expenses for programs not specifically identified within this chart of accounts. Such programs might include, but not limited to, home visits to elderly, OCIA sacramental preparation, parish/school retreats, revivals, missions, social outreach programs.
4231	Uncollected School Tuition	Any uncollected tuition at the end of the school year is recorded here.
4233	Tuition Discounts	Any tuition discounts given to school families are expensed here.
4235	Tuition Grants and Subsidy	Grants and subsidies awarded to school families are expensed here.
4237	Uncollected School and Program Fees	Any school or program fees that remain uncollected at the end of the school year, are recorded here.
4241	Cemetery Expenses	Expenses relating to the parish cemetery including grounds keeping, grave openings, etc.
4251	Miscellaneous Expenses	Expenses from areas for which there is no specific account.
4252	Bank/System/Service Fees	Expenses or fees related to bank or other financial services.
4601	Interest Expense - Note/Loan 1	Interest expense on parish/school indebtedness.
4602	Interest Expense - Note/Loan 2-5	Interest expense on parish/school indebtedness.
4701	Extraordinary Expenses & Repairs	These accounts represent capital expenditures. You may choose to book directly to these accounts instead of CIP (construction in progress) at the end of a given project these dollars should be moved to the appropriate fixed asset account. Note: 4704 is for expenses greater than \$1,000.
4702	Renovations	
4703	New Construction	
4704	New Equipment >\$1,000	
5101	Transfer To/From Designated Funds	These accounts should be used to transfer cash between restricted funds and/or unrestricted funds.
5115	Transfer To Record Fixed Asset	Account used to transfer a fixed asset addition from expense accounts. NOTE: If the parish/school is depreciating fixed assets, the expense may be directly debited to the fixed asset account when the invoice is paid.