

VALID COST CENTERS	ACCOUNT	ACCOUNT NAME	ACCOUNT DESCRIPTION
<u>ASSETS</u>			
N/A	1103	Petty Cash	For transactions affecting the permanent balance of the Petty Cash Fund. This would not include replenishing the Petty Cash Fund to its original balance.
N/A	1200	Cash in Checking Account	For transactions affecting the checking account balance of the main parish account. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1201	Checking Account, Athletic Association	For transactions affecting the checking account balance of the Athletic Association. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1202	Checking Account, Building Fund	For transactions affecting the checking account balance of the Building Fund. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1204	Checking Account, Cemetery	For transactions affecting the checking account balance of the Cemetery Fund. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1205	Checking Account Charity	For transactions affecting the checking account balance for a designated Charity. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1206	Checking Account, Home & School	For transactions affecting the checking account balance for a designated Home & School. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1207	Checking Account, Hot Lunch	For transactions affecting the checking account balance for a designated Hot Lunch Program. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1209	Checking Account, Payroll	For transactions affecting the checking account balance for a designated Payroll Account. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1210	Checking Account, School	For transactions affecting the checking account balance for a designated School Account. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1211	Checking Account, Scrip	For transactions affecting the checking account balance for a designated Scrip Account. This will include deposits, withdrawals, savings, service charges, etc.

N/A	1212	Checking Account, Thrift Shop	For transactions affecting the checking account balance for a designated Thrift Shop Account. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1213	Checking Account, Youth	For transactions affecting the checking account balance for a designated Youth Account. This will include deposits, withdrawals, savings, service charges, etc.
N/A	1214	Checking Account, Other	For transactions affecting the checking account balance of a checking account not mentioned above.
N/A	1215	Checking Account, Other	For transactions affecting the checking account balance of a checking account not mentioned above.
N/A	1250	Accounts Receivable	For transactions related to the amounts due from debtors as of the end of the current monthly period.
N/A	1259	Grants Receivable	For transactions related to the amounts due from grants.
N/A	1260	Bequests Receivable	For transactions related to the amounts due from bequests
N/A	1261	Accrued Interest Receivable	For transactions affecting the amount of interest due from investments, but not yet received.
N/A	1262	Loans Receivable	For transactions affecting the balance due from any party to whom the parish has made a loan.
N/A	1361	Investments, Endowment Fund	For transactions affecting the amount invested in the Endowment Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1362	Investments, Dain Rauscher	For transactions affecting the amount invested in the Parish Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1363	Investments, Home & School	For transactions affecting the amount invested in the Home & School Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1364	Investments, CDs	For transactions affecting the amount invested in CDs. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1365	Investments, Stocks	For transactions affecting the amount invested in Stocks. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1366	Investments, Today for Tomorrow	For transactions affecting the amount invested in the Today for Tomorrow Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.

N/A	1367	Investments, Athletic Association	For transactions affecting the amount invested in the Athletic Association Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1368	Investments, Scrip	For transactions affecting the amount invested in Scrip. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1369	Investments, Perpetual Care	For transactions affecting the amount invested in the Perpetual Care Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1370	Investments, Building Fund	For transactions affecting the amount invested in the Building Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1371	Investments, Cemetery Fund	For transactions affecting the amount invested in the Cemetery Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1372	Investments, Scholarship Fund	For transactions affecting the amount invested in the Scholarship Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1373	Investments, Organ Fund	For transactions affecting the amount invested in the Organ Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1374	Investments, General Fund	For transactions affecting the amount invested in the General Fund ( <b><i>Monies used for general parish/school operations. These monies have not been given by a donor for a specific purpose</i></b> ). This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1375	Investments, Parish Society Fund	For transactions affecting the amount invested in the Parish Society Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1376	Investments, School Fund	For transactions affecting the amount invested in the School Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1377	Investments, Trust Fund	For transactions affecting the amount invested in the Trust Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.
N/A	1378	Investments, Youth Fund	For transactions affecting the amount invested in the Youth Fund. This would include amounts invested, withdrawn, transferred, interest earned, etc.

N/A	1379	Investments, Other	For transactions affecting the amount invested in other investment accounts not mentioned above.
N/A	1380	Investments, Other	For transactions affecting the amount invested in other investment accounts not mentioned above.
N/A	1381	Investments, Other	For transactions affecting the amount invested in other investment accounts not mentioned above.
N/A	1440	Prepaid Insurance	For insurance premiums that are paid in advance and are expensed over future monthly periods.
N/A	1442	Prepaid Expense	For payments that are paid in advance and are expensed over future monthly periods (examples: envelope system, garbage removal expense, etc.). This account is not to be used for prepaid insurance premiums covered by account #1440.
N/A	1470	Land	For recording the value of land held by the parish other than the parish grounds.
N/A	1471	Land Improvements	For recording transactions related to parish owned land improvements.
N/A	1472	Buildings	For recording transactions related to parish owned buildings.
N/A	1473	Furnishings & Equipment	For parish owned furnishings and equipment for which the minimum purchase price of each items is \$1,000. <b><i>This account is to be used only if the parish intends to depreciate the value of the item. If not, use expense account #6043.</i></b>
N/A	1474	Automotive Equipment	For parish owned vehicles.
N/A	1511	Accumulated Depreciation of Land Improvements	To record the cumulative amount of depreciation expense.
N/A	1520	Accumulated Depreciation of Buildings	To record the cumulative amount of depreciation expense.
N/A	1530	Accumulated Depreciation of Furnishings & Equipment	To record the cumulative amount of depreciation expense.

N/A	1535	Accumulated Depreciation of Automotive Equipment	To record the cumulative amount of depreciation expense.
<u>N/A</u>	1610	Construction in Process	To record construction related costs of parish building projects.
<u>LIABILITIES</u>			
N/A	2001	Accounts Payable	For transactions related to the amounts due to vendors as of the end of the current monthly period.
N/A	2030	Prepaid Premiums	To represent advance receipt of revenue relating to insurance premiums.
N/A	2031	Prepaid Grants	To represent advance receipt of revenue relating to grants.
N/A	2120	Accrued Payroll	For the amount of any unpaid payroll to employees as of the end of the monthly period.
N/A	2121	Federal Tax Withholding Payable	For the amount of Federal Income Tax withheld from employee's paychecks.
N/A	2122	FICA Tax Withholding Payable	For the amount of Social Security Tax withheld from employee's paychecks.
N/A	2123	WI State Tax Withholding Payable	For the amount of Wisconsin State Income Tax withheld from employee's paychecks.
N/A	2124	MN State Tax Withholding Payable	For the amount of Minnesota State Income Tax withheld from employee's paychecks.
N/A	2125	Payroll Clearing Account	Used to record the reimbursement of payroll as processed by the diocese.
N/A	2126	Voluntary Life Insurance Payable	For the amount of Voluntary Life Insurance withheld from employee's paychecks.
N/A	2127	403(b) Retirement Plan Payable	For the amount of 403(b) Retirement withheld from employee's paychecks.
N/A	2128	Cafeteria Plan (Sect. #125) Payable	For the amount of Section #125 withheld from employee's paychecks.

N/A	2130	Health Insurance Payable	For the amount of Health Insurance withheld from employee's paychecks.
N/A	2131	Child Support Garnishment	For the amount of Child Support garnishments withheld from employee's paychecks.
N/A	2132-38	Miscellaneous Employee Payroll Deductions	For the amount of other deductions withheld from employee's paychecks.
N/A	2135	Health Savings Accounts Payable	For the amount of Health Savings which is withheld from an employee's paycheck.
N/A	2139	United Way	For the amount of United Way withheld from employee's paychecks.
N/A	2140	Hot Lunch Employee Payroll	For transactions related to the payroll and employer share of FICA for Hot Lunch/Cafeteria Employees.
N/A	2171	Accrued Interest Payable	For the amount of interest expense payable as of the end of any given accounting period on notes payable or mortgage payable.
N/A	2172	Deferred Revenue	For revenue designated for future periods.
N/A	2173	Prior Year -- CSA Assessment Payable	The amount of the CSA assessment owed to the diocese for previous years.
N/A	2174	Prior Year -- Cath. Enhanc. Assessment Payable	The amount of the Cathedral Enhancement assessment owed to the diocese for previous years.
N/A	2175	Current Year -- CSA Assessment Payable	The amount of the CSA assessment owed to the diocese for the current year.
N/A	2179	Current Year -- Cath. Enhanc. Assessment Payable	The amount of the Cathedral Enhancement assessment owed to the diocese for the current year.
N/A	2230	School Collection - Catholic School Week	For receipt and disbursement of funds designated for assistance to diocesan Catholic schools,.

N/A	2245	African Collection	For receipt and disbursement of funds designed for the Solicarity Fund for Africa.
N/A	2246	Diocesan Collections Payable, Eastern Europe	For receipt and disbursement of funds designated for Eastern Europe.
N/A	2247	Diocesan Collections Payable, Black & Native Americans	For receipt and disbursement of funds designated for evangelization programs in needy U.S./Home mission areas.
N/A	2248	Diocesan Collections Payable, Catholic Home Missions Appeal	CHMA supports mission diocese, organization and religious institutes funded by the ABCM (American Board of Catholic Missions).
N/A	2249	Diocesan Collections Payable, Catholic Charities USA	For receipt and disbursement of funds designated for supporting the social services provided by Catholic Charities USA.
N/A	2250	Diocesan Collections Payable, Propagation of the Faith	For receipt and disbursement of funds designated for the Propagation of the Faith.
N/A	2251	Diocesan Collections Payable, Bishops' Overseas Relief	For receipt and disbursement of funds designated for funding of Catholic Relief Services, USCCs Migration, other refugee services and other overseas aid programs of the Holy Father.
N/A	2252	Diocesan Collections Payable, Peter's Pence	For receipt and disbursement of funds designated for assistance to the Holy Father in his service to the Holy Church.
N/A	2253	Diocesan Collections Payable, Campaign for Human Development	For receipt and disbursement of funds designated for the Campaign of Human Development in support of impoverished and underprivileged in the United States.

N/A	2254	Diocesan Collections Payable, Latin America	For receipt and disbursement of funds designated for aid and assistance to Bishops of the Latin American Countries.
N/A	2255	Diocesan Collections Payable, Religious Retirement	For receipt and disbursement of funds designated for religious retirement needs.
N/A	2256	Diocesan Collections Payable, Operation Rice Bowl	For receipt and disbursement of funds designated for for third world self-help projects
N/A	2257	Diocesan Collections Payable, Holy Land	For receipt and disbursement of funds designated for the care and maintenance of holy sites.
N/A	2258	Diocesan Collections Payable, Catholic University	For receipt and disbursement of funds designated for the operational expenses of the Catholic University of America.
N/A	2259	Diocesan Collections Payable, Catholic Communications Campaign	For receipt and disbursement of funds designated for Catholic evangelization through television, radio, and other media at the national and local levels.
N/A	2260	Diocesan Collections Payable, Other	For receipt and disbursement of funds designated for parish charities or special diocesan collections not mentioned above.
N/A	2261	Diocesan Collections Payable, Military Service (AMS)	Archdiocese Military Service National Collection - held on third weekend in June.
N/A	2280	Prepaid School Tuition	For schools in which tuition is received for a future school year.
N/A	2285	Prepaid Religious Education Tuition	For religious education programs in which tuition is received for a future period
N/A	2320	Parish Clearing Account	Used to record the receipt and disbursement of monies for which the parish serves as a collection disbursing agent.

N/A	2325	SPPF Clearing Account	Used to record the payroll deduction amount for personal dues to the St. Pius Priest Fund.
N/A	2617	Notes Payable	For transactions affecting notes owed. These transactions include borrowing and paying off these notes. This account is for the principle portion only.
N/A	2618	Loans Payable	For transactions affecting loans owed. These transactions include borrowing and paying off these loans. This account is for the principle portion only.
N/A	2620	Mortgages Payable	For transactions affecting mortgages owed. These transactions include borrowing and paying off these mortgages. This account is for the principle portion only.

FUND BALANCES

N/A	3000	General Fund Balance	<b><i>The general fund balance is equal to Assets minus the Liabilities. No entries should be made to this account, unless directed by the Finance Department.</i></b>
N/A	3001	Fund Balance Prior Year Corrections	For adjustments relative to a prior fiscal period. <b><i>(Entries made to this account are usually directed by the Finance Department.)</i></b>

INCOME

101	4001	Adult Envelopes	For monies taken in through the adult Sunday envelopes.
101	4002	Youth Envelopes	For monies taken in through the youth envelopes in the Sunday collections.
101	4003	Visitor Envelopes	For monies taken in through visitors for which the parish may have a special envelope.
101	4004	Loose Collection	Loose monies received in a Sunday collection.
101	4005	Christmas/Easter/Holyday Collections	For monies received during these designated holydays.
101	4006	Social Concerns/Charity Collection	For monies received for social concerns and charity.
101	4007	Adult Education Collection	For monies received for adult education.

101	4008	Diocesan Paper	For monies received in the offertory collection which will be designated for the diocesan paper.
101, 103, 106	4009	Mission/Retreat	For income derived from a retreat, mission days of recollection, etc. provided at the parish.
101	4010	Fuel Collection	For monies received in the offertory collection to be used for fuel for the parish.
101	4011	Initial Offering	For envelopes designated as initial offering.
101, 106	4012	School Collection	For monies received in the offertory collection to be used for the school
101	4013	Building Fund Collection	For monies received in the offertory collection designated for the building fund.
101, 106	4014	Endowment Fund Collection	To record monies received for the endowment fund.
101	4015	Missalette Collection	To record monies received for the cost of missalettes.
ALL	4016	Special Collection, Other	To record monies received through a special collection.
ALL	4017	Special Collection, Other	To record monies received through a special collection.
ALL	4018	Special Collection, Other	To record monies received through a special collection.
ALL	4019	Special Collection, Other	To record monies received through a special collection.
101	4021	Stipend	For income derived from the purchase of Masses to be said for the deceased, etc.
101, 106	4150	Advertising	For income derived from the proceeds of advertising.
101	4152	Fax	For income derived from fax transmittals.
101	4153	Photocopy	Form income derived from outside usage of the parish photocopy machine.
101	4154	Postage	For income derived from outside usage of the postage machine.
ALL	4155	Rent	Income derived from the rental of parish facilities, whether it be the rectory, church, parish hall, etc.

ALL	4160	Sales	Income derived from the sale of non-capitalized property.
101, 103, 106	4161	Sales, Pop Machine	Income derived from the sale of soda pop.
101	4171	Candles, Votive Lights	For income derived from the sale of candles/votives.
101, 103, 106	4172	Paper, Magazine and Book Sales	For income derived from the sale of papers, magazines, and books.
101, 106	4180	Sales, Capital Equipment	For income derived from the sale of capitalized equipment.
101	4181	Sales, Land	For income derived from sale of land.
101	4182	Sales, Buildings	For income derived from sale of buildings.
101, 103, 106	4200	Workshops & Inservices	For income derived from user charges for attending parish/school sponsored workshops and inservices.
101, 103	4201	Youth Ministry	For monies collected to be used for the purpose of youth ministry.
103, 106	4202	Tuition	For income derived from fees usually associated with a specific program, such as school, education, and the diaconate.
106	4203	Athletics	For income derived from athletic programs.
ALL	4204	Fund Raising	For income derived from fund raising activities of the parish such as concession stands, bingo, socials, bazaars, and other special events.
101, 106	4205	Scrip	For income derived from the sale of Scrip
106	4206	Music	For income derived from music programs.
ALL	4207	Parish Societies	For income derived from parish societies, guilds, clubs, and other organizations.
106	4208	Home and School Income	For income derived from the school's home and school association.
104	4209	Perpetual Care	For monies received for the perpetual care of cemetery lots.
ALL	4210	General Activities	For monies received from activities which are not specific in nature.

106	4211	Parish Subsidy	For income derived from the parish's share of assessment for the support of the school. <i>(Example: Cathedral of Christ the King Parish/Cathedral School.)</i>
106	4212	Parish Subsidy, Other	For income derived from the parish's share of assessment for the support of the school. <i>(Example: St. Francis Xavier Parish/Cathedral School.)</i>
101, 103, 104, 106	4230	Fees	For income derived from charges for services rendered <i>(does not include rent and tuition)</i> .
101, 103, 104, 105, 106	4250	Gifts	For income derived from donations to the parish/school. Also includes donations in other forms of gratuities given to the parish and donations received from the Knights of Columbus.
ALL	4251	Grants	For monies received in the form of a grant.
101	4252	Floral Arrangements & Gifts	For income received to be designated for flowers.
101, 103, 104, 106	4253	Bequests & Memorials	For income derived from bequests and memorials.
ALL	4290	Insurance Claims	For income derived from insurance reimbursement for property damage or for other types of insurance claims.
101	4295	CSA Refunds	For monies received from CSA refunds.
101, 103, 104, 106	4400	Gain on Investments	For income derived from the sale of investments, whenever the sale generates more proceeds than the original purchase price.
101, 103, 104, 106	4401	Unrealized Gain on Securities	For representation of the difference of the purchase price of investments to the market price of investments when the market value exceeds the purchase price.
101	4403	Gain on Sale of Buildings	For income derived from the sale of buildings, whenever the sale generates more proceeds than the original purchase price.
101	4404	Gain on Sale of Capital Equipment	For income derived from the sale of capital equipment, whenever the sale generates more proceeds than the original purchase price.
101, 103, 104, 106	4501	Interest	For interest income derived from investments or checking accounts.
101	4502	Building Fund Interest	For interest income derived from building fund investments.

101, 103, 106	4503	Endowment Fund Interest	For interest income derived from endowment fund investments.
101, 103, 104, 106	4505	Dividends	For income derived from distributions from stock holdings.
ALL	4601	Miscellaneous	For income received which is immaterial in amount, and does not fit anywhere else, and is not significant enough to justify the creation of a new account number. <u>(Single entries to this account must be less than \$1,000.)</u>
ALL	4800	Prior Year Income Adjustments	Add as 'Other Income'

#### EXPENSES

101	5001	Priest Wages	To record priest monthly salary.
ALL	5002	Lay Wages	Wages paid to lay personnel
101	5003	Extra Clergy	To record the cost of services provided by priests and deacons who are not the regular parish clergy.
101	5004	Stipend Expense	To record the adjustment to the pastor's monthly salary relative to stipend masses.
ALL	5021	FICA Tax	For expenses related to social security tax on the employer's share of wages paid.
ALL	5100	Lay Long-Term Disability Insurance	For expenses related to the premiums for long-term disability insurance for lay personnel.
101	5101	Clergy Long-Term Disability Insurance	For expenses related to the premiums for long-term disability insurance for priests and deacons.
ALL	5102	Lay Dental Insurance	For expenses related to the group dental plan for lay personnel.
101	5103	Clergy Dental Insurance	For expenses related to the group dental plan for priests.
ALL	5104	Lay Medical Insurance	For expenses related to the group health plan for lay personnel.

101	5105	Clergy Medical Insurance	For expenses related to the group health plan for priests.
ALL	5106	Lay Retirement	For expenses related to retirement expenses of lay personnel.
101	5107	Clergy Retirement	For expenses related to retirement expenses of the priest or deacon.
ALL	5108	Café 125 Employer Sponsored Medical	For expenses related to the employer sponsored medical plan under Section #125.
102	5109	Priest House Maintenance	For the monthly allotment provided to purchase consumable goods such as food, drink, soap, toothpaste, toilet paper, etc.
101	5111	Clergy H-S-A	For expenses relative to the Clergy Health Savings account.
ALL	5112	Lay H-S-A	For expenses relative to the Lay Health Savings account.
ALL	5200	Church Unemployment Compensation Plan	For expenses related to a church sponsored unemployment compensation plan.
ALL	5201	Property Insurance	For expenses related to the insurance premium for the property owned by the parish.
101, 106	5202	Liability Insurance	For expenses related to the insurance premium for liability losses.
ALL	5203	Vehicle Insurance	For expenses related to the insurance premium for parish owned vehicles.
101	5204	Other Insurance	For expenses related to insurance premiums for those not specifically identified in accounts #5201 - #5203 and #5205.
ALL	5205	Workers' Compensation Insurance	For insurance premiums associated with workers' compensation.
101, 103	5300	Adult Education	For expenses relating to adult education, including RCIA, etc. <b><i>(Expenses relative to non-staff individuals. Staff members who seek training/education are recorded using account #5303 -- Staff Education.)</i></b>

			<b><i>Any training or continuing education as determined by the Diocesan Diaconate Office. If the education does not pertain to the diaconate, then use #5300.</i></b>
101	5301	Deacon Education	
101	5302	Priest Education	For expenses related to the continuing education of the parish priest.
ALL	5303	Staff Education	For expenses related to employees attending various types of conventions, workshops, or retreats, including registration fees, books and other materials. <b><i>(Does not include priest expenses covered by account #5302)</i></b>
101	5307	Support of Seminarians	For expenses related to the needs of the seminarians.
ALL	5400	Staff Appreciation	For all expenses related to the staff and volunteer appreciation. These could include parties, dinners, gifts, etc.)
101, 103, 104, 106	5401	Recognition Events	For expenses related to promoting the image of the parish. These could include parties, dinners, gifts, etc.
ALL	5901	Transportation & Travel	For all expenses related to parish-owned vehicles or for reimbursements to staff for use of their own vehicles and includes air fare, hotels and meals.
ALL	6002	Food	For expenses related to the purchase of food, but does not include what is covered under priest house maintenance.
ALL	6040	Computer Supplies	For expenses related to the purchase of computer supplies.
ALL	6041	Educational Material & Supplies	Consignment materials purchased for resale to clients.
ALL	6042	Equipment Maintenance	For expenses related to service contracts or other maintenance on office equipment, lawn equipment, church organ, etc.
ALL	6043	Furnishings & Equipment	For disbursements made for the purchase of furnishings and equipment to be used in the parish.
101, 103, 106	6044	Promotional Materials	For expenses related to all materials relative to conducting programs or providing services by the parish.
101, 103, 106	6045	Fax	For the recording of monthly fax expense.
ALL	6046	Office Supplies	For expenses related to the purchase of office supplies.

101, 103, 106	6047	Photocopy	For the recording of monthly photocopy expenses.
ALL	6048	Postage	For the recording of monthly postage expense.
ALL	6049	Telephone	For the recording of monthly telephone expense.
ALL	6101	Electricity	For the recording of monthly electrical expenses.
ALL	6102	Water	For the recording of monthly water usage expenses.
ALL	6103	Gas	For the recording of monthly heating expenses of parish buildings with either natural gas or propane gas.
ALL	6104	Fuel Oil	For the recording of monthly heating expenses of parish buildings with fuel oil.
ALL	6105	Sewage	For expenses to the community which allocates a charge for treatment of sewage.
101	6108	Property Taxes	For expenses related to taxes imposed by the community for parish owned property that is not being used for its exempt purpose.
ALL	6112	Rent	For expenses related to rented property used for parish purposes.
ALL	6120	Garbage & Trash Removal	For the expenses related to the removal and disposal of garbage.
All	6121	General Supplies	For expenses related to supplies which do not fit other supply categories. This would include durable goods such as plates, silverware, kitchen utensils, light bulbs, etc.
All	6122	Grounds Upkeep	For supplies related to the upkeep of sidewalks, driveways, yard, etc.
All	6123	Janitorial Supplies	For expenses related to the purchase of janitorial supplies.
All	6124	Maintenance, Repair and Supplies	For expenses related to the maintenance and repair of parish buildings.
All	6125	Snow Removal	For expenses related to the moving and plowing of snow.
101, 103, 106	6140	Advertising, Newsletter Relations	For expenses related to advertising various activities of the parish community, or for expenses related to community involvement.
101, 103, 104, 106	6141	Printing, Newsletter	For expenses related to printing any parish related document and bulletin.

101	6142	Media	For expenses related to media.
101, 103, 106	6143	Video Cassettes	For expenses related to the purchase of video cassettes.
101, 103, 106	6144	Books	For expenses related to the purchase of books.
101, 103, 106	6145	Audio Cassette Tapes	For expenses related to the purchase of audio cassette tapes.
101, 103, 106	6146	Subscriptions	For expenses related to the purchase of subscriptions to magazines, newspapers, periodicals, etc.
101, 106	6148	Employment Costs	For expenses related to advertising in newspapers, travel, etc., relative to the hiring of new employees.
101	6150	Diocesan Paper	For the expenses of providing a copy of the diocesan paper to each parishioner.
101	6151	Envelope System	For expenses related to providing envelopes to parishioners.
ALL	6152	Membership Dues	For expenses related to dues and membership fees.
ALL	6153	Payroll Processing	For expenses related to payroll processing by a party other than the parish.
101	6201	Floral Arrangement Expense	For expenses related to the purchase of floral arrangements.
101	6202	Liturgical Supplies	For all liturgical supplies including music and choir expenses.
101	6203	Candles	For expenses related to the purchase of candles.
101	6204	Missalettes	For expenses related to the purchase of missalettes.
101, 106	6220	Attorney's Fees	For expenses related to legal advisement.
101	6222	Charity	For disbursements made to the needy.
101, 103, 104, 106	6223	Committee	For the expenses related to parish Pastoral & Finance Council and other parish committees.
ALL	6224	Fund Raising	For expenses related to raising funds for the parish such as bingo, socials, bazaars, and other special events.

101, 103, 106	6240	Parish, School Programs	For expenses related to providing parish and school programs.
101, 106	6241	Athletic Activities	For expenses related to the athletic activities.
103, 106	6242	Audio Visual Materials	For expenses related to the purchase of audio visual materials.
101	6245	Evangelization Program	For expenses related to Evangelization programs.
106	6246	Guidance & Testing	For expenses related to various forms of testing for the school system.
101, 103, 106	6247	Instructional Materials & Supplies	For expenses related to the purchase of instructional materials.
106	6248	Music Activities	For expenses related to the school music department.
101, 106	6249	Scholarships	For expenses related to special awards which can be classified as scholarships.
103, 106	6250	Textbooks	For expenses relating to the purchase of textbooks.
101, 103	6260	Sacramental	For expenses related to 1st Communion, 1st Penance, Confirmation, etc.
101	6261	Bingo	For expenses related to Bingo.
101	6262	Parish Societies	For expenses related to Parish Societies.
ALL	6263	Special Events, Other	For expenses related to a particular unnamed special event.
ALL	6264	Special Events, Other	For expenses related to a particular unnamed special event.
ALL	6265	Other Activities	For expenses related to activities not already specified.
101	6266	Scrip Expense	For expenses related to Scrip.
101	6269	Cafeteria Expense	For expenses related to the School Cafeteria Program.
ALL	6300	Computer Services	For expenses related to parish computer and/or computer services provided by an outside firm. <b>(Does not include the internet service provider. Use account #6302 since this expense is usually a contractual agreement.)</b>
ALL	6302	Contracted Services	For any professional service which has a written contract.

ALL	6304	Purchase of Religious Services	For expenses related to services purchased from religious personnel (including religious orders).
ALL	6305	Purchase of Service	For expenses related to services purchased from outside vendors or speakers (includes cable television).
101, 103, 104, 106	6307	Investment Fees	To record monthly, quarterly, or annual fees that have been applied to a particular parish/school investment fund.
ALL	6340	New Construction	For expenses related to new construction done on parish buildings.
101	6400	Depreciation of Automotive Equipment	To amortize the cost of parish automobiles over their useful life.
101	6401	Depreciation of Buildings	To amortize the cost of parish buildings over their useful life.
101	6402	Depreciation of Equipment	To amortize the cost of parish equipment over their useful life.
101	6403	Depreciation of Land Improvement	To amortize the cost of improvements to land over its useful life.
101	6500	Catholic School System Assessments	For the parish's share of the amounts assessed for the support of a local Catholic school.
101	6501	CSA Assessment	For the parish's share of the Catholic Services Appeal.
101	6528	Youth Ministry	For expenses related to Youth Ministry. <b>May include expenses relating to books, retreats, etc. For the high school confirmation program. Books can be coded to account #6144.</b>
101	6551	Local Grant	For expense made to offset grant income.
101, 103, 106	6560	Bad Debts	For the expenses incurred in failure of collecting receivables.
ALL	6561	Interest	For the interest portion of any payment made to reduce debt.
101, 106	6563	Payroll Tax Penalties	For expenses related to payroll tax penalties.
ALL	6707	Credit Card Fees	

101, 103, 104, 106	6801	Loss on Investments	For losses derived from the sale of investments, whenever the sale generates less proceeds than the original price.
101, 103, 104, 106	6802	Unrealized Loss on Securities	For representation of the difference of the purchase price of investments from the market price on investments, when the purchase price exceeds the market value.
ALL	6900	Miscellaneous Expense	For expenses that are immaterial in amount, and does not fit into any other account number, and are not significant enough to justify the creation of a new account number (includes bank charges.) <b><i>(Single entries to this account must be less than \$1,000)</i></b>
ALL	6950	Prior Year Expense Adjustments	Add as 'Other Expense'
ALL	9999	ASK DIOCESAN FINANCE DEPARTMENT	This account may be used when you are working in your financials and are unsure of what account you should use and are not able to reach the diocesan finance department, but wish to continue to move forward on your books. When you are able to touch base with Beckie or myself, the transaction(s) you had questions on will be localized in the new account number 9999 and can be changed to the correct account number.