



DIOCESE OF FORT WAYNE-SOUTH BEND

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MEMORANDUM

DATE: October 1, 2004

TO: Parish Business Managers, Bookkeepers and School Principals

FROM: Diocesan Business Office

RE: Chart of Accounts with Descriptions

At long last, we have produced a Chart of Accounts which includes descriptions of each account. This Chart of Accounts replaces that which was issued in 1993 (which should be destroyed if available).

Accounts with similar descriptions are arranged in groups. Account titles which are self-descriptive do not have individual descriptions.

ASSET, LIABILITY, EQUITY and INCOME accounts are listed individually with descriptions.

Account numbers for EXPENSES are listed in two categories.

1st, 2nd and 3rd digits -- which identify the various departments from 410 (Parish Administration) to 553 (Kindergarten)

and

4th, 5th, and 6th digits -- which identify the various expenses from 110 (Lay Salaries) to 950 (Bingo Expenses) with an explanation of each account in each category.

This Chart of Accounts supplements but does not replace the 07/15/04 Chart of Accounts, which has account numbers and titles but does not have descriptions. If you find that it is not consistent with the 07/15/04 document, contact Clete or Tom. This Chart should be filed with your 07/15/04 Chart of Accounts or in a similar binder.

This Chart of Accounts is not a part of the Data-Pro System and you will not receive a disk for insertion of it into your computer.

To facilitate use of this Chart of Accounts, we suggest that these index guides be inserted.

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LIABILITIES & EQUITY	5 - 12	1st, 2nd, 3rd digits	23 - 26
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Diocese of
Fort Wayne-South Bend

Parish
Chart of
Accounts

With Account Descriptions

CHART OF ACCOUNTS, WITH DESCRIPTIONS

ASSET CODE DESCRIPTIONS CURRENT ASSETS

CHARTA04

CASH ON HAND

110.110	CASH IN BANK
110.111	CASH IN BANK-2
110.112	CASH IN BANK-3
110.113	CASH IN BANK-4
110.114	CASH IN BANK-5
110.115	CASH IN BANK-6
110.116	CASH IN BANK-7
110.117	CASH IN BANK-8
110.118	CASH IN BANK-9
110.119	CASH IN BANK-10

Cash in Bank will reflect the balance (for any one checking account) at any given time. Deposits will increase the balance and checks drawn on these accounts will decrease the balance. The account should balance with the check stub balance or handwritten ledger if that type of balance record is maintained.

****Assign each bank account a different CASH IN BANK code.****

110.120	PETTY CASH - OFFICE
110.130	PETTY CASH - SCHOOL
110.140	PETTY CASH - RELIGIOUS EDUCATION
110.150	PETTY CASH - YOUTH MINISTRY
110.160	PETTY CASH - KINDERGARTEN

Each petty cash account should remain constant at the amount which is maintained in the Petty Cash fund.

SAVINGS

110.210	SAVINGS WITH DIOCESE
110.220	SAVINGS WITH DIOCESE - SPECIAL - #1
110.230	SAVINGS WITH DIOCESE - SPECIAL - #2
110.240	SAVINGS WITH DIOCESE - SPECIAL - #3
110.250	SAVINGS WITH DIOCESE - SPECIAL - #4
110.260	SAVINGS WITH DIOCESE - SPECIAL - #5
110.270	SAVINGS WITH DIOCESE - SPECIAL - #6
110.280	SAVINGS WITH DIOCESE - SPECIAL - #7
110.290	SAVINGS WITH DIOCESE - SPECIAL - #8

These accounts will reflect the balance at any time for each account. Deposits will increase the balance and withdrawals will decrease the balance.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

ACCOUNTS RECEIVABLE

110.310 MISCELLANEOUS ACCOUNTS RECEIVABLE

This account is for outside Accounts Receivable or an amount due from an employee.

110.320 A/R ASSOCIATED PARISH

110.330 A/R SCHOOL TUITION

110.331 A/R SCHOOL FEES

110.340 A/R SCHOOL/PARISH SUBSTITUTE TEACHERS

These accounts are used to record accounts receivable as indicated above.

INVESTMENTS

110.410 PARISH INVESTMENTS/SECURITIES

This account is for parish investments, which are usually a result of a contribution of securities by a parishioner. It is strongly recommended that upon receipt of such a contribution, these securities be converted to cash.

110.420 DIOCESAN ENDOWMENTS #1

110.430 DIOCESAN ENDOWMENTS #2

110.440 DIOCESAN ENDOWMENTS #3

110.450 DIOCESAN ENDOWMENTS #4

110.460 DIOCESAN ENDOWMENTS #5

110.470 DIOCESAN ENDOWMENTS #6

Parish funds deposited in The Diocese of Fort Wayne/South Bend Trust, Inc. will be debited to these accounts. The offsetting credit will be to Church Equity, 290.110. Changes to the value of each endowment will be recorded annually as of June 30.

CAPITAL ASSETS

120.110 BUILDING/LAND - CHURCH

120.120 BUILDING/LAND - CONVENT

120.130 BUILDING/LAND - PARISH HALL

120.140 BUILDING/LAND - RECTORY/RESIDENCE

120.150 BUILDING/LAND - OFFICE

120.160 BUILDING/LAND - SCHOOL

These accounts are for the value of the buildings noted above. Additions or improvements to these buildings must be added to values.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

120.165 BUILDING/LAND - PARKING LOTS

This account is for the value of land purchased for or converted to parking lots. The cost of demolishing buildings on property converted to parking lots is charged to this account. The cost of parking lot improvements is charged to this account.

120.170 BUILDING/LAND - LAND

120.175 BUILDING/LAND - LAND ONLY

These accounts are used for the value of unimproved land owned by the parish.

120.180 BUILDING/LAND, OTHER

This account is for the value of any other buildings owned by the parish which cannot be classified into any of the above categories.

120.185 BUILDING/LAND - CEMETERY

This account is for capital expenditures made for the cemetery land or improvements.

120.190 BUILDING/LAND - ACCUMULATED DEPRECIATION

This account is for the accumulated depreciation of all buildings owned by the parish.

The balance of this account will be shown as a negative (minus sign following the balance) because the majority of entries to this account are credits.

120.210 PROPERTY/EQUIPMENT - CHURCH

120.220 PROPERTY/EQUIPMENT - CONVENT

120.230 PROPERTY/EQUIPMENT - PARISH HALL

120.231 PROPERTY/EQUIPMENT - SOUP KITCHEN

120.232 PROPERTY/EQUIPMENT - OTHER EQUIPMENT

120.240 PROPERTY/EQUIPMENT - RECTORY/RESIDENCE

120.250 PROPERTY/EQUIPMENT - OFFICE

120.260 PROPERTY/EQUIPMENT - SCHOOL

120.265 PROPERTY/EQUIPMENT - PARKING LOTS

120.270 PROPERTY/EQUIPMENT - COMPUTER EQUIPMENT, SCHOOL

120.275 PROPERTY/EQUIPMENT - COMPUTER EQUIPMENT, PARISH OFFICE

120.280 PROPERTY/EQUIPMENT - OTHER

120.285 PROPERTY/EQUIPMENT - CEMETERY

These accounts are for the value of property and equipment located in the buildings indicated above.

120.290 PROPERTY/EQUIPMENT - ACCUMULATED DEPRECIATION

This account is for the accumulated depreciation of all property/equipment listed above.

The balance of this account will be shown as a negative (minus sign following

CHART OF ACCOUNTS, WITH DESCRIPTIONS

the balance) because the majority of entries to this account are credits.

120.310 VEHICLES - AUTO #1

120.320 VEHICLES - AUTO #2

120.330 VEHICLES - AUTO #3

120.340 VEHICLES - AUTO #4

120.350 VEHICLES - TRACTORS

These accounts for recording the value of automobiles, busses, tractors, etc. owned by the parish.

120.390 VEHICLES - ACCUMULATED DEPRECIATION

This account is for the accumulated depreciation of vehicles listed above.

The balance of this account will be shown as a negative (minus sign following the balance) because the majority of entries to this account are credits.

130.110 PRE-PAID EXPENSE

This account is for moneys paid on expenses which are not relevant to the current accounting period.

130.120 DEFERRED EXPENSE

This account is for moneys spent during the current period for expenses which are not relevant to the current accounting period.

Continued on page 5

CHART OF ACCOUNTS, WITH DESCRIPTIONS

[illegible]

ACCOUNTS PAYABLE, DIOCESE OF FW/SB

210.110 ACCOUNTS PAYABLE, QUOTA

The monthly Standard Entries record 1/12 of the annual parish Quota as a credit to this account. When a payment is made to the Diocese the check should be debited to this account. A credit balance in this account represents quota billed by the Diocese but not paid by the parish.

210.120 ACCOUNTS PAYABLE, CONSOLIDATED INSURANCE

210.130 ACCOUNTS PAYABLE, H&A INSURANCE

210.140 ACCOUNTS PAYABLE, RETIREMENT

These accounts are utilized in the same manner as 210.110

210.160 ACCOUNTS PAYABLE, VEHICLE INSURANCE

The monthly Standard Entries record any amount payable to the Diocese for vehicle insurance. When a payment is made to the Diocese the check should be debited to this account. A credit balance in this account represents unpaid Vehicle Insurance.

210.170 ACCOUNTS PAYABLE, D.S.A., LEGAL, MISCELLANEOUS

The monthly Standard Entries record any amount payable to the Diocese for the named expenses. When a payment is made to the Diocese for these expenses the check should be debited to this account. A credit balance in this account represents unpaid invoices for these expenses.

ACCOUNTS PAYABLE, GENERAL

210.180 SAVINGS WITHHELD FROM PAYROLL

Money withheld from employees' payroll for savings is credited to this account by means of the payroll entry. When these funds are forwarded to the bank, insurance company, etc. the check should be debited to this account. A credit balance in this account represents money withheld from payroll but not remitted to the investing entity. A debit balance indicates that more money was paid out than had been withheld from payroll.

210.190 ACCOUNTS PAYABLE, ASBESTOS CHARGES (DIOCESE FW/SB)

The Standard Entries record amounts payable to the Diocese for asbestos inspection fees. Payments to the Diocese for inspection fees should be debited to this account. A credit balance in this account indicates the amount of unpaid inspection fee invoices.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

210.195 ACCOUNTS PAYABLE, PARISH, MISCELLANEOUS

This account may be used by the parish to record unpaid expenses other than those expenses payable to the Diocese. A credit balance in this account represents expenses which have been recorded and credited to this account but which have not yet been paid. Since most parishes operate on a cash basis, as opposed to an accrual basis, this account generally will not be used by those parishes.

220 ACCOUNTS PAYABLE

220.100 ACCOUNTS PAYABLE, DATA PRO SYSTEM

This account is used by the Data Pro System to record credits which offset debits to liability or expense accounts for which checks are to be or have been issued. When checks are issued (with credits to the Cash In Bank account) the offsetting debits are to this account. If the checks issued are equal to the prior credits to this account, the balance of this account will then be zero. A credit balance in this account indicates that debits to expense and liability accounts have been recorded for which checks have not been issued. This account should never have a debit balance (with a minus sign following the amount).

220.110 BISHOP'S APPEAL TRANSFER ACCOUNT

220.120 TODAY'S CATHOLIC TRANSFER ACCOUNT

When funds are received for either of these purposes they are credited to these accounts when deposited in the bank. When these funds are forwarded to the Diocese or to Today's Catholic the checks are to be debited to these accounts. A credit balance represents funds received and deposited but not forwarded. A debit balance indicates that more money was paid out than had been received.

220.130 MISCELLANEOUS TRANSFER

This account is to be used by the parish for an "in/out" transaction if there is no other account established for that specific transaction. The parish should always be able to identify any balance remaining in this account.

220.131 ACCOUNTS PAYABLE, PAYROLL, ELECTRONIC TRANSFER

The net parish payroll (the sum of all payroll checks and direct deposits to employees' checking accounts) is credited to this account when the Diocese records the entire parish payroll transaction (a Standard Entry). This account is debited by the parish for the net payroll when the Diocese withdraws the net payroll from the parish cash account. This account normally has a zero balance at month end.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

220.132 MISCELLANEOUS PAYABLES

This account may be used by the parish in the same manner as account 210.195

220.133 PRE-SCHOOL PASS THROUGH

This account is used by the parish for the deposit of pre-school activity money which is to be used later for the prescribed activity. A credit balance in this account represents money received in excess of the amount paid out. A debit balance (with a minus sign) indicates that more money was paid out than had been deposited.

220.140 HASA TRANSFER

This account may be used for the deposit of HASA funds which are to be transferred to another party. In normal circumstances this account will not be used.

220.150 RESTRICTED FUNDS

This is a deferred income account and it holds funds whose use has been restricted to a specific purpose by the donor. The credit balance of this account represents funds held for future use and not yet credited to income.

220.160 DESIGNATED FUNDS

This is a deferred income account and it holds funds whose use has been restricted to a specific purpose by the parish. The credit balance of this account represents funds held for future use and not yet credited to income.

220.165 CEMETERY FUNDS

This account is for holding funds belonging to the parish cemetery. The credit balance of this account represents the balance of funds on hand belonging to the cemetery. This money can be in either the parish checking or a savings account.

220.170 DUE TO/FROM SCHOOL

220.171 DUE TO/FROM PARISH

These accounts are used for identifying funds due to or due from the school or the parish. A credit balance represents money due to the school or parish; a debit balance (with a minus sign) represents money due from the school or parish.

220.172 FUNDS DUE ASSOCIATED PARISH

CHART OF ACCOUNTS, WITH DESCRIPTIONS

220.173 FUNDS DUE ASSOCIATED SCHOOL

Funds payable to an associated parish or school should be credited to and held in these accounts until transferred to the associated parish or school.

220.174 ST JUSTIN MARTYR FUND

Money received for this fund should be credited to this account.
Disbursement of these funds should be debited to this account.

220.175 ENDOWMENT FUND TRANSFER

Money received and deposited by the parish into its checking account for transfer to the Diocese for an endowment should be credited to this account. Payments to the Diocese should be debited to this account. This account should never have a debit balance.

220.176 ALLOWANCE FOR BAD DEBTS

The monthly recurring entry for estimated uncollectable tuition is credited to this account. The offsetting debit is to #530.882 Bad Debt Expense.

Debits to this account occur when the pastor authorizes the writing off of uncollectable tuition

Tuition received after have been charged off is credited to this account.

220.210 ALTAR SOCIETY

220.220 BOOSTER CLUB

220.230 MEMORIAL FUNDS

220.240 MASS FUNDS

220.250 HOLY NAME SOCIETY

220.260 MISCELLANEOUS FUNDS

220.261 LUNCH PROGRAM FUNDS

220.262 STUDENT COUNCIL FUND

220.263 TECHNOLOGY FUND

220.264 OUTDOOR LABORATORY FUND

220.265 NATIONAL JUNIOR HONOR SOCIETY FUND

220.266 LATCH KEY FUND

220.267 GROTTO FUND

220.268 MUSIC DEPARTMENT FUND

An alternate method of accounting for Music Department funds is to credit income to account 325.190 Music Department Income and to debit expenses to 432.____ Music Department.

220.269 CHILDRENS' CHOIR FUND

220.270 HOME AND SCHOOL ASSOCIATION FUND

CHART OF ACCOUNTS, WITH DESCRIPTIONS

- 220.275 RELIGIOUS BOOKSTORE
- 220.280 ATHLETIC ASSOCIATION FUND
- 220.290 YOUTH MINISTRY FUND

Money held for these funds or organizations should be credited to these accounts when deposited. Money disbursed from these accounts should be debited to these accounts. If the disbursement represents a parish expense, the entry should include (or a separate entry should be made) a debit to the proper expense account and a credit to an income account.

Funds in these accounts may be in either the parish checking or savings account.

225 TRANSFERS TO OTHER LOCATIONS

- 225.110 SALARIES TRANSFERRED TO OTHER LOCATIONS
- 225.210 FICA TAX TRANSFERRED TO OTHER LOCATIONS
- 255.220 H&A INSURANCE TRANSFERRED TO OTHER LOCATIONS
- 225.230 RETIREMENT BENEFITS TRANSFERRED TO OTHER LOCATIONS

These accounts are to record payroll and related items charged to the parish by the Diocese but which are in turn charged to another parish or entity. Receipts from the other parish or entity should be credited to these accounts when deposited. The balance will be reduced to zero when all billed amounts have been paid.

230 DEFERRED INCOME

230.110 TUITION ESCROW, NEXT YEAR

Tuition received in the current year for the next succeeding school year is credited to this account. On July 1 the balance of this account is to be transferred to Tuition Receivable, Account 110.330.

- 230.120 CAPITAL IMPROVEMENT ESCROW
- 230.130 DEFERRED INCOME, BOOK FEES
- 230.140 DEFERRED INCOME, TUITION
- 230.150 SCHOOL ESCROW
- 230.160 OTHER DEFERRED INCOME
- 230.170 FUND DRIVE, CONSTRUCTION OR RENOVATION
- 230.180 DEFERRED REGISTRATION FEES

These accounts are used to enter cash receipts which represent income to be recorded in a subsequent accounting period.

235 SPECIAL COLLECTIONS/ACCOUNTS PAYABLE

CHART OF ACCOUNTS, WITH DESCRIPTIONS

235.110	CATHOLIC UNIVERSITIES	DUE SEP
235.120	MISSIONS (PROPAGATION OF THE FAITH)	DUE OCT
235.130	HUMAN DEVELOPMENT	DUE NOV
235.140	CATHOLIC CHARITIES (CHRISTMAS)	DUE DEC
235.150	LATIN AMERICA	DUE JAN
235.160	EASTERN EUROPE (ASH WEDNESDAY)	FEB/MAR
235.170	BLACK AND INDIAN MISSIONS	FEB/MAR
235.180	BISHOPS' OVERSEAS RELIEF	DUE MAR
235.190	RICE BOWL	DUE APR
235.210	HOLY LAND	DUE APR
235.220	RETIREMENT - RELIGIOUS	DUE APR
235.230	HOME MISSIONS	DUE MAY
235.240	CATHOLIC CHARITIES (MOTHERS' DAY)	DUE MAY
235.250	COMMUNICATIONS	DUE JUN
235.260	PETER'S PENCE	DUE JUN
235.270	PROJECT 25	VARIES
235.280	SOUP KITCHEN	VARIES
235.290	VISITING MISSIONARIES	VARIES
235.310	OTHER COLLECTIONS	VARIES
235.320	ST VINCENT DE PAUL SOCIETY	VARIES

These are "pass through" accounts. Funds received should be credited to the appropriate account when deposited and debited to the same account when disbursed at which time the account should have a zero balance. These accounts should never have debit balances (a minus sign following the dollar amount).

240 TAXES AND AMOUNTS WITHHELD FROM PAYROLL

240.120 STATE SALES TAX

This account is used to record sales tax received by the parish.
Sales tax forwarded to the state should be debited to this account.

240.140 MISCELLANEOUS WITHHOLDING FROM PAYROLL

This includes United Fund deductions

240.150 SAVINGS OR ANNUITIES WITHHELD FROM PAYROLL

The credit balance of this account represents money withheld from payroll which has not been forwarded to the investing/savings entity.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

240.160 SECTION 125 WITHHELD FROM PAYROLL

These accounts are used for various withholdings from payroll.
Disbursement of these funds should be debited to these accounts.

250 LOANS

250.110 OPERATION LOAN

250.120 CONSOLIDATION LOAN

250.130 RENOVATION LOAN

250.140 EQUIPMENT LOAN

250.150 REPAIRS LOAN

250.160 BUILDING LOAN

250.170 OTHER LOAN

Loans from the Diocese are recorded as credits to these accounts.

Monthly interest (a Standard Entry) on these loans is added to the loan balance as a credit. (The debit is to Interest Expense.) Loan payments to the Diocese of principal and interest are debited to these accounts. The loan balance represents the amount borrowed, plus unpaid interest, minus principal and interest paid to the Diocese.

Continued on page 12

CHART OF ACCOUNTS, WITH DESCRIPTIONS

[illegible]

290 EQUITY

290.110 CHURCH EQUITY

This account reflects the parish net worth (church net worth if the parish has a school) as indicated by the parish accounting records.

290.120 CHURCH EQUITY - PRIOR YEARS

This account reflects corrections or adjustments to church net worth due to adjustments made for previous years.

290.130 SCHOOL EQUITY

This account reflects school net worth as indicated by the parish accounting records.

290.140 HESSION CENTER EQUITY (St Charles Church, FW)

This account reflects the net worth of the Hession Center (St Charles Parish) as indicated by the parish records.

290.150 SCHOOL EQUITY - PRIOR YEARS

This account reflects corrections or adjustments to school net worth due to adjustments made for previous years.

Continued on page 13

CHART OF ACCOUNTS, WITH DESCRIPTIONS

>>>>>>>>>>>>>>>>>> PARISH INCOME <<<<<<<<<<<<<<<<<<

310 COLLECTIONS

310.110	COLLECTIONS - ADULT
310.120	COLLECTIONS - CHILDREN
310.130	COLLECTIONS - LOOSE
310.140	COLLECTIONS - OTHER

These accounts are for Saturday evening and Sunday Mass contributions.

310.150 HISPANIC MASS COLLECTIONS - ADULT
310.160 HISPANIC MASS COLLECTIONS - LOOSE

These accounts are for all Hispanic Mass collections

310.170 COLLECTIONS - LATIN MASS
This account is for all Latin Mass collections

310.210	HOLY DAY - ADULT
310.220	HOLY DAY - CHILDREN
310.230	HOLY DAY - LOOSE
310.240	HOLY DAY - OTHER

These accounts are used to record Holy Day collections.

320 DONATIONS AND BEQUESTS

320.110 DONATIONS AND BEQUESTS - GENERAL
This account is for money, property or securities donated or bequeathed directly to the parish.

320.120 DONATIONS AND BEQUESTS - RESTRICTED
This account is for money, property or securities donated or bequeathed to the parish with a specification by the donor that the money be used for a particular item/event.

320.130 DONATIONS AND BEQUESTS - DESIGNATED
This account is for money, property or securities donated or bequeathed to the parish and designated by the financial board/pastor to be used for a particular item/event.

325 OTHER CHURCH INCOME

325.100 DONATIONS - EDUCATION, NON-SCHOOL

CHART OF ACCOUNTS, WITH DESCRIPTIONS

325.110 RCIA INCOME
325.120 ADULT EDUCATION
325.130 RELIGIOUS EDUCATION (CCD)
325.140 YOUTH MINISTRY

325.150 PRE-SCHOOL

This account is to be used if the parish does not have a school. Pre-school income if the parish has a school should be credited to Tuition - Pre-school #355.130

325.160 SACRAMENTAL PREPARATION

325.170 LATIN MASS COLLECTIONS (Use 310.170)

Use account 310.170 so that all offertory contributions are recorded in the same category.

325.180 VACATION BIBLE SCHOOL

325.190 MUSIC DEPARTMENT INCOME/DONATIONS

325.195 CHURCH GROUNDS

Use these accounts for income received for these specific purposes.

325 OTHER INCOME

325.210 BISHOP'S APPEAL OVERGOAL

Funds received from the Diocese for the amount by which parishioners' ABA contributions exceed the goal established by the Diocese.

325.220 OTHER PARISH INCOME

Use this account for income not applicable to other income accounts.

325.230 SCHOOL TUITION ASSISTANCE

This account represents funds received from various sources for tuition.

325.240 STOLE FEE INCOME

Fees received by clergy for performed services such as weddings, funerals etc.

325.250 FOOD PANTRY DONATIONS

330 OTHER INCOME, CONT'D

330 SUBSIDY AND GRANTS

Use this account to record receipt of subsidies and grants.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

330.110 PARISH-IN-NEED

This is to record contributions by the Diocese for specific needs identified by the parish.

330.120 PARISH SOCIETIES

This is to record income from parish organizations for which the parish does not have individual income accounts.

330.130 PRIVATE GRANTS

This is to record grants from an individual person, generally from an estate.

330.140 TWINNING SUBSIDIES - PARISH

These are contributions from other parishes under the "twinning" program established by the Diocese.

330.170 DIOCESAN SUBSIDY - PARISH

These are subsidies contributed to parishes as need is determined by the Diocese.

335 BUILDING FUNDS

335.110 FUND DRIVE - CONSTRUCTION

335.120 FUND DRIVE - REPAIRS

335.130 FUND DRIVE - ORGAN

335.140 FUND DRIVE - MISCELLANEOUS

These accounts are to record income from the various fund drives as indicated above.

340 OTHER FUND DRIVE

Use this account for fund drives not described elsewhere
(See also Designated Fundraiser #340.160.)

340.110 PARISH BAZAARS

Use this account to record bazaar and festival income

340.120 GAIN ON SALE OF PROPERTY OR EQUIPMENT

The amount by which sale proceeds exceed the depreciated value of the property sold.

340.130 AUCTIONS

341.140 SOCIALS

340.142 SOCIALS #2

340.144 SOCIALS #3

CHART OF ACCOUNTS, WITH DESCRIPTIONS

340.150 BINGO

Use these to record income from the described activities.

340.160 DESIGNATED FUNDRAISER

See other fundraiser accounts above (#335___)

340.170 SALES OF CANDY, GIFTS, ETC.

340.180 VENDING MACHINES

Use these to record income from the described activities.

340.190 SCRIP INCOME

A portion of the SCRIP income may be applied as Tuition Income. SCRIP income not applied as tuition should be credited to this account.

340.000 MISCELLANEOUS INCOME

Use this account to record income not described elsewhere

340.210 MISSIONS/RETREATS

340.220 POOR BOX

340.230 FOUNDED MASSES

340.240 VOTIVE SHRINES

340.245 FLOWERS

Use these to record income from the described activities/functions.

340.250 SALE OF PROPERTY

Use this account to record the sale of property other than capital assets.
This account is NOT to be used for the sale of capital assets. (See 340.120.)

340.255 FARM INCOME

This account is to record income from agricultural property owned by the parish.

340.260 RENTAL INCOME

340.265 CATERING/PARTY INCOME

340.270 CEMETERY INCOME

340.275 INSURANCE REIMBURSEMENTS

Funds received from insurance company as reimbursement for casualty losses.

340.280 REIMBURSEMENTS/REFUNDS

340.285 PARISH BULLETIN ADS

This account is to record income from the sale of ads in the parish bulletin.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

340.290 MISCELLANEOUS INCOME

This account is for income that can not be recorded in any other category. (See also account 325.220.)

340.295 UTILITY COMPANY REBATES

Use this account for rebates which cannot be applied as a credit to utility expense.

340.296 FOOD PURCHASE REBATES

Use this account for rebates which cannot be applied as a credit to food purchase expense.

340 SOUP KITCHEN

340.300 SOUP KITCHEN DONATIONS

This account is used for monetary donations to a soup/food kitchen.

340.301 SOUP KITCHEN - INKIND SERVICES

This account is used for donation of services to a soup kitchen.

340.302 SOUP KITCHEN - INKIND SUPPLIES

This account is used for donation of supplies for a soup kitchen.

340.310 DONATIONS - THANKSGIVING

340.320 DONATIONS - CHRISTMAS BOX

These accounts are used for donations for specified holiday programs.

345 INTEREST AND DIVIDENDS

345.110 INTEREST ON CHECKING ACCOUNT - PARISH

345.120 INTEREST ON SAVINGS ACCOUNT

345.130 INTEREST ON CHECKING ACCOUNT - SCHOOL

345.140 INTEREST/DIVIDENDS ON OTHER SECURITIES

345.150 INTEREST ON SAVINGS - SOUP KITCHEN

345.160 INTEREST ON SAVINGS - ST MARY'S BELLS

345.170 INTEREST ON SAVINGS - ST VINCENT DE PAUL

These accounts are used to record interest and dividends earned on the named accounts.

348 ST MARY'S BELLS

348.110 DONATIONS - GENERAL

CHART OF ACCOUNTS, WITH DESCRIPTIONS

348.120	DONATIONS - RESTRICTED
348.130	DONATIONS - DESIGNATED
348.140	DONATIONS - EDUCATION
348.150	DONATIONS - POOR AND NEEDY

These accounts are used for monetary donations to St Mary's Bells (St Mary's Church, Fort Wayne).

[illegible]

355 TUITION

355.110 TUITION INCOME, ACTIVE PARISHIONER

Monthly credits (July through June) to this account represent 1/12 of the annual tuition due from children of active parishioners.

355.111 TUITION INCOME, NON-CATHOLIC OR NON ACTIVE REGISTERED CATHOLIC

Monthly credits (July through June) to this account represent 1/12 of the annual tuition due from children of non-Catholics or non active registered Catholics (Note: "Active" or "Non-active" as designated by parish)

355.120 TUITION - KINDERGARTEN

355.130 TUITION - PRE-SCHOOL

355.140 LATCH KEY FEES

Tuition and fees received for parish kindergarten, pre-school or latch key program.

355.150 PARISH EDUCATIONAL PROGRAM

This account is for fees paid in connection with general parish educational programs.

355.160 SCHOOL REIMBURSEMENTS/REFUNDS

Use this account to record reimbursements/refunds which cannot be applied as a credit to an expense.

Do not use this account to record refunds of prepaid tuition for students who withdraw from school. The refund should be debited to the appropriate tuition income account.

355.170 SCHOLARSHIPS

This account is for school scholarships received from another parish/entity which is not to be applied as tuition for specific students.

355.180 EDUCATIONAL SUBSIDIES

This account is for school moneys received from another parish/entity which is not to be applied as tuition for specific students.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

355.190 NON-CATHOLIC TUITION - - DO NOT USE. USE 355.111.

355.210 ALLOWANCE FOR BAD DEBTS - Do not use.

A monthly entry for estimated bad debts should be charged to 220.176 with a credit to Tuition Recievable 110.330.

NOTE: Account titles in parentheses are indicative of negative income.

355.220 (TUITION DISCOUNT - MULTIPLE CHILD)

Tuition discounts allowed to families having more than one child in school are debited to this account. (Credit 110.330 Tuition Receivable)

355.221 (TUITION DISCOUNT - GRADE SCHOOL TEACHER)

Tuition discounts allowed because a student's parent is a grade school teacher are debited to this account. (Credit 110.330 Tuition Receivable)

355.222 (TUITION DISCOUNT - HIGH SCHOOL TEACHER)

Tuition discounts allowed because a student's parent is a high school teacher are debited to this account. (Credit 110.330 Tuition Receivable)

355.223 (TUITION DISCOUNT - OTHER EMPLOYEES)

Tuition discounts allowed because a student's parent is a Diocesan employee other than a teacher are debited to this account. (Credit 110.330 Tuition Receivable)

355.224 (TUITION DISCOUNT, TUITION PAID IN ADVANCE)

Tuition discounts allowed because the tuition for the entire school year is paid in advance are debited to this account. The date by which the tuition must be paid to qualify for this discount is to be established by each parish. (Credit 110.330 Tuition Receivable)

355.225 (TUITION DISCOUNT - STUDENT AID)

Tuition forgiven by the pastor due to severe family need is to be debited to this account. (Credit 110.330 Tuition Receivable)

355.226 (TUITION DISCOUNT, OTHER)

Tuition discount not covered by any of the above would be debited to this account. (Credit 110.330 Tuition Receivable)

360 BOOKS AND FEES INCOME

360.110 INSTRUCTIONAL MATERIALS

360.120 SCHOOL SUPPLIES

360.130 LABORATORY FEES

CHART OF ACCOUNTS, WITH DESCRIPTIONS

- 360.140 COMPUTER FEES
- 360.150 REGISTRATION FEES
- 360.160 STUDENT INSURANCE FEES

These accounts are used to record receipt of money for the fees indicated by the above descriptions.

365 TRANSPORTATION

- 365.110 BUS FEES
- 365.120 OTHER TRANSPORTATION FEES

These accounts are used to record receipt of bus fees or other transportation.

370 SALES AND RENTALS

- 370.110 RENTAL OF BUILDING
- 370.120 GAIN ON SALE OF PROPERTY OR EQUIPMENT

These accounts are used to record income or gain from the above activities. Gain is the amount by which sale proceeds exceed the depreciated value of the sold item.

375 OUTSIDE ASSISTANCE INCOME

- 375.110 GOVERNMENT GRANTS
- 375.120 PRIVATE GRANTS
- 375.130 CHAPTER 2 PROGRAM
- 375.140 TITLE 2 PROGRAM

- 375.150 LUNCH PROGRAM
- 375.160 MARKETING SUBSIDY

- 375.170 DIOCESAN SUBSIDY
- 375.180 PARISH SUBSIDY

See also Educational Subsidy #355.180

- 375.185 TWINNING SUBSIDY - SCHOOL
- 375.190 BLACK/INDIAN SUBSIDY
- 375.195 HASA INCOME

These accounts are used to record subsidies and other outside assistance from the named sources.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

380 SPECIAL COLLECTIONS, SCHOOL

380.110 SCHOOL SPECIAL COLLECTIONS

Use this account for collections specifically for the school.

380.120 MISCELLANEOUS INCOME

Use this account for school income not applicable to any other account.
(See also account 385.120 Other School Income.)

380.130 SCHOOL-IN-NEED

School-in-Need income represents a contribution by the Diocese for a purpose identified by the school.

385 OTHER SCHOOL INCOME

385.110 DONATIONS FOR EDUCATIONAL PROGRAMS

385.120 OTHER SCHOOL INCOME

(See also account 380.120 Miscellaneous Income)

385.125 SCHOOL INSURANCE REIMBURSEMENT

This account is to record reimbursement for insurance losses.

385.130 FUNDRAISERS

This account is used to record income from fundraisers not described elsewhere. (See 390 accounts)

385.135 SCRIP INCOME

385.140 BINGO INCOME

385.150 BANK INTEREST

385.180 VENDING INCOME

These accounts are to be used for income derived from the named sources.

385 DONATIONS

385.210 DONATIONS/BEQUESTS - GENERAL

Donations or bequests with no restriction or designation as to their use.

385.220 DONATIONS/BEQUESTS - RESTRICTED

This account is used to record donations which have been restricted by the donor to a specified use.

CHART OF ACCOUNTS, WITH DESCRIPTIONS

385.230 DONATIONS/BEQUESTS - DESIGNATED

This account is used to record donations which have been restricted by the parish council/pastor to a specified use.

390 FUND DRIVES

390.110 SCHOOL FUND DRIVE - CONSTRUCTION

390.120 SCHOOL FUND DRIVE - REPAIRS

390.130 SCHOOL FUND DRIVE - EQUIPMENT

These accounts are used to record money received from the specified fund drives.

395 ATHLETIC INCOME

395.110 SPORTS - GATE INCOME

395.120 SPORTS - SALE OF PROGRAMS

395.130 SPORTS - CONCESSIONS

These accounts are used for income related to the activities/functions described above.

CONTINUED ON PAGE 23

[illegible]

PAGE 23

1ST, 2ND, AND 3RD DIGITS

- 430.xxx PASTORAL/LITURGICAL
Expenses incurred by the parish which pertain to clergy and the liturgical/ spiritual aspect of the parish
- 431.xxx HISPANIC MINISTRY
Expenses which relate directly to the Hispanic ministry
- 432.xxx MUSIC DEPARTMENT
Expenses which relate to the music department
- EDUCATIONAL (OTHER THAN SCHOOL)
- 441.xxx RCIA
Expenses which pertain to the parish RCIA program
- 442.xxx ADULT EDUCATION
Expenses which pertain to the parish adult education program
- 443.xxx RELIGIOUS EDUCATION
Expenses which pertain to the parish religious education program
- 444.xxx YOUTH MINISTRY
Expenses which pertain to the parish youth ministry program
- 445.xxx PRE-SCHOOL/DAY CARE
Expenses which pertain to the parish pre-school and/or day care program (Parishes with schools should use 552.xxx series.)
- 449.xxx BIBLE SCHOOL AND OTHER EDUCATIONAL
Expenses which pertain to the parish educational program (other than the school) which cannot be classified into the above 440 categories
- 450.xxx SOCIAL ACTIVITIES
Expenses incurred by the parish which pertain to parish activities and/or the social aspect of the parish
- 454.xxx SCHOLARSHIP PROGRAM
Expenses incurred in connection with a scholarship program.
(St Mary's Church, Fort Wayne)
- 460.xxx BINGO, RAFFLES, FESTIVALS, ETC.

1ST, 2ND, AND 3RD DIGITS

[illegible]

510.xxx SCHOOL ADMINISTRATION
Expenses incurred by the school which pertain to the administration of the school

522.xxx	CONVENT Expenses incurred by the school which pertain to the convent building.
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523.xxx	SCHOOL LUNCH PROGRAM
	Expenses incurred by the school which pertain to operation of the school lunch program

526.xxx	PARKING LOT/PLAYGROUND/ATHLETIC FIELD Expenses incurred by the school which pertain to the parish parking lot, playground or athletic field
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527.xxx	SCHOOL BUILDING Expenses incurred by the school which pertain to the school building
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529.xxx OTHER PLANT OPERATION
Expenses incurred by the school which pertain to other buildings or property not specified by the above 520 categories

530.xxx	INSTRUCTION
	Expenses incurred by the school which pertain to the instruction of students

531.xxx **ATHLETIC EXPENSES**
Expenses incurred by the school which pertain to athletic expenses

535.xxx COUNSELING PROGRAMS
Expenses incurred by the schol which pertain to counseling programs

536.xxx	HEALTH SERVICES
	Expenses incurred by the school which pertain to health services

540.xxx PUPIL TRANSPORTATION
Expenses incurred by the school which pertain to pupil transportation.

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1ST, 2ND, AND 3RD DIGITS

OTHER PROGRAMS

- 551.xxx LATCH KEY
Expenses which pertain to the school latch key program
- 552.xxx PRE-SCHOOL
Expenses which pertain to the school's pre-school program
- 553.xxx KINDERGARTEN
Expenses which pertain to the school's kindergarten program.

CONTINUED ON PAGE 27

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

CHARTACC

Key: In those cases where the 4th, 5th and 6th digits of the account number have been used in another six digit number, the complete account number of the three digit duplication is shown as an EXCEPTION.

EXCEPTION: A six digit account number for which digits four five and six already had been assigned to another six digit number at the time the EXCEPTION account number was created.

Six-digit account numbers for which there is an EXCEPTION are denoted with an asterisk (*). EXCEPTIONS are listed in account number sequence following the xxx.900 numbers. No additional EXCEPTIONS will be created.

Exception example: The six digit number xxx.120 is always Clergy Salary except in the 523.xxx series. Account number 523.120 is Food Handlers.

Exception example: The six digit number xxx.110 is always Lay Salaries except in the 431 series. Account number 431.110 is Salary, Deacon.

EXPENSES:

xxx.100's

110 ADMIN/DIR/PRIN - LAY SALARIES *

111 ADMIN/DIR/PRIN - RELIGIOUS SALARIES

Salaries paid to administrators, directors, and principals. This code may be used for the salary of the business administrator, school principal, director of RCIA or religious education, etc.

112 ASST. ADMIN/DIR/PRINC - LAY SALARIES

113 ASST. ADMIN/DIR/PRINC - RELIGIOUS SALARIES

Salaries paid to assistant administrators, principals, and directors

120 CLERGY SALARIES *

Salaries paid to clergy of the parish

121 VISITING PRIESTS - EXTRA HELP

Moneys paid for the services of other clergy

130 CUSTODIAL SALARY (MAINTENANCE)

The portion of the custodian's salary which is allocated to the department specified by the first portion of the account number.

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

131 HOUSEKEEPING SALARIES

The portion of the housekeeper's salary and allowance (including salaries for additional help with cleaning, cooking, etc.) which is allocated to the department specified by the first portion of the account number.

132 KITCHEN SALARIES

This account is intended primarily for a soup kitchen operation but can be used otherwise as appropriate.

140 OFFICE/CLERICAL/BOOKKEEPING SALARIES

The portion of the salaries of secretaries and other office personnel which is allocated to the department specified by the first portion of the account number.

150 ORGANISTS SALARIES

Salary of the parish organist(s), including salaries paid to substitute organists.

155 OTHER MUSICIANS SALARIES

Moneys paid to musicians, including cantors, guitarists, etc.

160 SPECIAL INSTRUCTORS - NON-SCHOOL

If this expense is incurred by the parish, use the NON-SCHOOL account number.

161 SPECIAL INSTRUCTORS - AIDES

162 SPECIAL INSTRUCTORS - CONTRACTED

163 SPECIAL INSTRUCTORS - COUNSELERS *

164 SPECIAL INSTRUCTORS - LIBRARIAN

165 SPECIAL INSTRUCTORS - SUBSTITUTES

166 SPECIAL INSTRUCTORS - TUTORS

167 SPECIAL INSTRUCTORS - OTHER

Salaries paid to special instructors. If the expense cannot be classified into one of the six specific Special Instruction codes, use the OTHER account number.

170 TEACHERS - LAY SALARIES

171 TEACHERS - RELIGIOUS SALARIES

Salaries paid to teachers

180 OTHER, LAY SALARIES

181 OTHER, RELIGIOUS SALARIES

Put salaries paid to personnel not specified by other codes into this group.

190 SICK DAY BANK

Funds accrued for sick days not used by teachers

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

191 CLERGY MEDICAL REIMBURSEMENT

Payments to clergy for medical expenses not covered by insurance.
See latest Diocesan memorandum regarding maximum amount currently
allowed. (\$1,500 annually for the year beginning 07/01/04)

192 CLERGY AUTO INSURANCE REIMBURSEMENT (None allowed after 6 30 03)

Moneys paid to clergy for automobile insurance

193 PASTORAL HOUSING ALLOWANCE

Moneys paid to clergy for reimbursement of housing expense

194 CLERGY CONTINUING EDUCATION

Moneys paid for continuing education of clergy

xxx.200's

210 FICA

220 H&A INSURANCE

230 RETIREMENT PROGRAM

Expense of FICA, H&A Insurance and Retirement Program. This includes
FICA reimbursement paid to clergy.

xxx.300'S

310 AV - COMPUTER, NON SCHOOL *

311 AV - BULBS, LAMPS, REPLACEMENTS

312 AV - EQUIPMENT

313 AV - REPAIRS & MAINTENANCE

314 AV - RESOURCE MATERIALS

315 AV - OTHER

316 COMPUTER EXPENSE, HARDWARE

Expense of Audio-Visual and Computer expense

317 INTERNET TELEPHONE

Cost of telephone access to the internet

320 DUES/SUBSCR/PUB - NON-SCHOOL *

321 DUES/SUBSCR/PUB - SCHOOL *

322 DUES/SUBSC/PUB - SCHOOL TEACHERS *

Cost of dues, subscriptions and publications

323 PROFESSIONAL DEVELOPMENT - SCHOOL BOARD

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

324 CUPS AND LIDS

325 PAPER BAGS

Cost of supplies as indicated

330 INST/WKSHP/SEM/MTGS - NON-SCHOOL

331 INST/WKSHP - SCHOOL ADMINISTRATION

332 INST/WRKSHP - SCHOOL TEACHERS

333 INST/WKSHP - SCHOOL BOARD *

Cost of workshops and institutes

340 INSTRUCTIONAL EQUIPMENT *

Cost of instructional equipment

350 LIBRARY - NON-SCHOOL

351 LIBRARY - BOOKS

352 LIBRARY - PROGRAM

353 LIBRARY - PERIODICALS AND SUBSCRIPTIONS

354 LIBRARY - PRINTING AND DUPLICATION

355 LIBRARY - PROCESSING MATERIALS

356 LIBRARY - OTHER

Cost of library materials

360 RETREATS

Expense of retreats

365 PEACE AND JUSTICE

366 SMALL CHRISTIAN COMMUNITIES

Money expended for above purposes

370 TEACHING MATL/SUPPLIES - NON-SCHOOL

371 TEACHING MATL/SUPPLIES - RELIGION

372 TEACHING MATL/SUPPLIES - FOREIGN LANGUAGE

373 TEACHING MATL/SUPPLIES - SOCIAL STUDIES

374 TEACHING MATL/SUPPLIES - MATHAMATICS

375 TEACHING MATL/SUPPLIES - SCIENCE

376 TEACHING MATL/SUPPLIES - FINE ARTS

377 TEACHING MATL/SUPPLIES - LANGUAGE ARTS

378 TEACHING MATL/SUPPLIES - PRACTICAL ARTS

379 TEACHING MATL/SUPPLIES - PHYSICAL EDUCATION

380 TEACHING MATL/SUPPLIES - COMPUTER SOFTWARE

381 TEACHING MATL/SUPPLIES - TESTING

382 TEACHING MATL/SUPPLIES - OTHER

383 TEACHING MATL/SUPPLIES - PHYSICAL EDUCATION

Expense of teaching material and supplies

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

- 390 TEXTBOOKS - NON-SCHOOL *
- 391 TEXTBOOKS - RELIGION
- 392 TEXTBOOKS - FOREIGN LANGUAGES
- 393 TEXTBOOKS - SOCIAL STUDIES
- 394 TEXTBOOKS - MATHAMATICS
- 395 TEXTBOOKS - SCIENCE/HEALTH
- 396 TEXTBOOKS - FINE ARTS
- 397 TEXTBOOKS - ENGLISH COMPOSITION/SPELLING
- 398 TEXTBOOKS - READING/WRITING
- 399 TEXTBOOKS - OTHER

Cost of textbooks

xxx.400's

410 CONTRACTED LABOR

The portion of the expense to hire contractors for maintenance of buildings/property which is allocated to the department specified by the first portion of the account number. Use this account only if the named expense cannot better be classified as repairs, improvements, cleaning, etc.

418 MILK

Cost of milk for soup kitchen or similar operation

420 CUSTODIAL SUPPLIES

The portion of the expense of custodial supplies which are allocated to the department specified by the first portion of the account number.

421 SCHOOL CUSTODIAN UNIFORMS

The cost of uniforms of custodial workers

426 WASTE PICK-UP

The cost of having kitchen waste (grease, etc.) removed from the premises.

430 EQUIPMENT

The portion of the expense (that which is not capitalized) of equipment used for maintenance of buildings/property which is allocated to the department specified by the first portion of the account number.

431 AUTOMOBILE: LICENSE - MAINTENANCE - GAS

Costs as identified for automobile or other vehicle (van, tractor)

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

432 EQUIPMENT RENTAL

The portion of the expense of equipment rental used for maintenance of buildings/property which is allocated to the department specified by the first portion of the account number.

440 HEAT/COOL SYSTEM MAINTENANCE

The portion of the expense of maintaining the heat/cool system used for maintenance of buildings/property which is allocated to the department specified by the first portion of the account number.

450 OUTSIDE CONTRACTOR - DRIVERS

451 OUTSIDE CONTRACTOR - EXTERMINATOR

452 OUTSIDE CONTRACTOR - OTHER

Cost of outside contractors. If the cost of outside contractors can more properly be charged to Repairs and Improvements, a capital asset or any other account, the expense should be charged to that account.

460 REPAIR & IMPROVEMENTS

The portion of the expense (that portion which is not capitalized) of repairs and maintenance of buildings/property which is allocated to the department specified by the first portion of the account number. The cost of repairing equipment used in the classroom should be charged to account ---590.

461 AUTO EXPENSES

Expenses relating to use of an automobile. (Preferred accounts are 710, 711, 712 and 713.)

462 ASBESTOS CHARGES

Proportionate share of cost of asbestos inspection charges

470 UTILITIES - GENERAL

471 UTILITIES - ELECTRICITY

472 UTILITIES - GAS

473 UTILITIES - WATER

474 UTILITIES - OTHER

Cost of public utilities as indicated above.

475 CABLE OR SATELLITE TELEVISION

Cost of cable or satellite television

476 WASTE PICK-UP

Cost of having waste material (grease, etc) removed from the premises

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

480 LAUNDRY - DRY CLEANING

Cost of having draperies, clothing etc laundered or cleaned

xxx.500's

510 EQUIPMENT RENTAL

Expense of rental of equipment

520 CLASSROOM OFFICE SUPPLIES

Expense of supplies for classrooms

530 POSTAGE

Payments to postmaster for postage. Could also include freight or other shipping charges.

540 PRINTING AND DUPLICATION

Cost of printing and duplication

550 SERVICE CONTRACTS

Cost of service contracts for office equipment

552 STIPEND

Money given in exchange for services

560 TELEPHONE & COMMUNICATION

The portion of the telephone expense which is allocated to the department specified by the first portion of the account number.

565 INTERNET SERVICES

The installation or periodic cost of internet service

570 COMPUTER SOFTWARE *

The expense of computer programs (creating programs or purchase of packages)

580 OFFICE EQUIPMENT *

The expense of acquiring office equipment used in the classroom

582 ORGAN REPAIR, TUNING AND OTHER ORGAN RELATED EXPENSES

Costs associated with maintaining organ.

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

585 SOUP KITCHEN - INKIND SERVICES

586 SOUP KITCHEN - SUPPLIES

587 SOUP KITCHEN - FOOD

588 SOUP KITCHEN - SUPPLIES

589 SOUP KITCHEN - MISCELLANEOUS

Expenses of a soup kitchen as described above

590 OFFICE EQUIPMENT REPAIR *

The cost of repairing office equipment used in a classroom

xxx.600's

610 CHURCH MUSIC

The expense of musical publications (See also Music Department 432.390.)

630 FOUNDED MASSES

Stipends for founded masses

640 MISSALS/BOOKS/PAMPHLETS/BULLETINS

Bulletin service and the expenses for missals, books and pamphlets used at services.

650 SACRISTY AND SANCTUARY

Sacristy and sanctuary supplies and expenses (for bread & wine see 690)

660 SACRAMENTS

Expenses related to sacraments (First Holy Communion, Confirmation, etc.)

670 VOTIVE LIGHTS

Expenses associated with the purchase and maintenance of votive lights

680 FLOWERS

The expense of flowers

690 ALTER BREAD AND WINE

For the purchase of bread and wine to be used at Mass

695 VESTMENTS

The cost of vestments to be used by clergy

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

xxx.700's

710 AUTO/BUS - GENERAL

711 AUTO/BUS - GAS & OIL

712 AUTO/BUS - INSURANCE PREMIUM

713 AUTO/BUS - REPAIR & MAINTENANCE

714 AUTO/BUS - OTHER

Expenses pertaining to operation of vehicles. Use xxx.714 for expenses other than gas & oil, insurance, or repair and maintenance.

720 FURNISHINGS

The cost of furniture etc not classified as capital assets

730 LANDSCAPING AND GROUNDS

The portion of landscaping and grounds expense allocated to the department specified by the first portion of the account number and not classified as capital assets.

740 TAX ASSESSMENTS

Taxes assessed to a parish

750 VENDING MACHINES

Expense associated with vending machines, including maintenance

760 SHRINES AND STATUES

Expenses associated with the purchase and other expenses of shrines and statues

xxx.800's

801 HEPATITIS VACCINE

Expenses associated with the cost of hepatitis vaccine

802 MEDICAL SUPPLIES

Cost of medical supplies

805 FUND RAISING EXPENSE

Expenses associated with fundraising

810 ACTIVITY EXPENSES

Expenses pertaining to parish activities such as boy scouts, girl scouts, Senior Citizen Programs, etc.

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

815 CONSULTING/CONTRACTING SERVICE - NON-MAINTENANCE

Expense of hiring consultants or contractors for purposes other than maintenance of buildings or other property.

820 DEPRECIATION

The portion of depreciation (amortized cost) allocated to the department specified by the first portion of the account number

825 DONATIONS & GIFTS TO OTHERS

Donations or gifts given to charities or causes, or to individuals.

830 FOOD/FOOD ALLOWANCE

Expense of food or food allowance for the clergy of the parish.

832 TRAVEL REIMBURSEMENT

Expense of reimbursing personnel for travel expense

835 ADVERTISING

Expense of advertisements

840 INSURANCE - CONSOLIDATED *

The portion of insurance cost of insurance which is allocated to the department specified by the first portion of the account number. This allocation is made through the Standard Entries. Payments to the Diocese for for consolidated insurance should be debited to account 210.220.

845 LOAN INTEREST

The portion of interest on debts to the Diocese which is allocated to the department specified by the first portion of the account number. This allocation is made through the Standard Entries. Payments to the Diocese for for interest expense should be debited to the loan account to which the interest applies.

850 LEGAL FEES/TRIBUNAL *

Expense of legal services

855 QUOTA

Expense of quota payments to the Diocese. Entries to this account are made through the Standard Entries. Payments of quota to the Diocese should be debited to account 210.110.

856 BISHOP'S APPEAL UNDER QUOTA

Payments to the Diocese for the amount by which the quota as established by the Diocese exceeds the parishioners' contributions toward the quota.

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

857 STUDENT AWARDS

Costs associated with the cost of student awards.

859 OUTSIDE TESTING

Cost associated with personnel testing outside school or parish.

860 SECURITY/TRAFFIC

The cost of security or traffic control.

865 RENT OR UTILITIES ON RENTAL PROPERTY *

Moneys paid for rental or utilities on rental property or equipment

870 TUITION ALLOWANCE - GENERAL *

871 TUITION ALLOWANCE - GRADE SCHOOL

872 TUITION ALLOWANCE - HIGH SCHOOL

873 TUITION ALLOWANCE - HIGH SCHOOL TRANSPORTATION

874 TUITION ALLOWANCE - OTHER

Funds given to a student or another parish to be used for students' tuition

875 EDUCATIONAL SUBSIDIES *

Money given to another parish to subsidize school tuition.

876 TWINNING SUBSIDIES TO PARISHES

Money given to another (less affluent) parish under a "twinning" program sponsored by the Diocese

880 PAYROLL CHECK CHARGES *

A charge (\$1 per check) imposed on each parish or school by the Diocese for managing the Diocesan payroll system, filing tax returns and issuing W-2's.

881 COMMISSION ON STOCK SALE

Commissions paid for liquidating stock donated to the parish or Diocese.

882 BAD DEBT EXPENSE

Monthly recurring entry for uncollectable tuition should be charged to this account (Offsetting credit is to 220.176 Allowance for Bad Debts)

885 SOCIAL WELFARE

Moneys given to the needy for food, lodging, gas, rent, utilities, etc.

889 BANK SERVICE CHARGES

Charges by banks for their services (maintaining checking accounts, charges for processing insufficient funds checks, etc).

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

890 MISCELLANEOUS (UNCLASSIFIED)

Expenses which cannot be classified into one of the other groups

895 TO/FROM OTHER PARISH LOCATIONS

Expenses incurred in connection with transactions with other parishes

896 SECURITY SYSTEM

Cost of security service or maintaining an installed security system.

899 LOSS ON SALE OF PROPERTY/EQUIPMENT

The amount by which the depreciated value of a piece of property exceeds the amount for which it was sold

xxx.900's

901 BINGO (FOR BINGO SUPPLIES SEE 910)

902 PULLTABS

903 PUNCH BOARDS

904 TIP BOARDS

905 RAFFLES

906 DOOR PRIZES

Expenses associated with the above activities

910 BINGO GAME SUPPLIES

Cost of supplies associated with bingo

911 PULLTABS/PUNCH & TIP BOARDS

Expenses associated with these activities

915 MISCELLANEOUS

Expenses which cannot be classified into one of the other groups

This is a duplication. The preferred number is 890.

916 FESTIVAL

Expenses pertaining to a festival

920 PARISH BULLETIN EXPENSE

Expenses pertaining to publishing a parish bulletin

931 ATHLETIC SUPPLIES

932 ATHLETIC UNIFORMS *

933 ATHLETIC CAMPS

934 ATHLETIC EXPENSE, OTHER

Expenses pertaining to the above athletic activities

EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

940 SCRIP EXPENSE

Expenses pertaining to operation of a SCRIP program

950 BINGO EXPENSE

Expenses pertaining to bingo (See also 901 and 910)

960 PROSPECTIVE EMPLOYEE BACKGROUND CHECKS

Expenses incurred in connection with background investigation of employees or prospective employees

Continued on page 40

EXCEPTION: A six digit account number for which digits four five and six had already been assigned to another six digit number at the time the exception account number was created.

427.310 FOOD PRODUCTS - FOOD PURCHASED FOR USE IN SOUP KITCHEN
427.320 KITCHEN SUPPLIES - SUPPLIES FOR FOOD KITCHEN
427.321 MISC KITCHEN EXPENSE - MISCELLANEOUS SOUP KITCHEN EXPENSE
427.322 KITCHEN EQUIPMENT MAINTENANCE - SOUP KITCHEN
427.570 OFFICE EQUIPMENT MAINTENANCE - FOOD KITCHEN
427.580 PRINTING - PRINTING COSTS RELATED TO SOUP KITCHEN
427.590 EQUIPMENT REPAIRS - SOUP KITCHEN EQUIPMENT REPAIRS
427.850 ADVERTISING - ADVERTIZING RELATED TO SOUP KITCHEN
427.870 STORAGE RENT - SOUP KITCHEN, COST OF OFF-SITE RENTAL SPACE
427.880 425 E. WASHINGTON ST MARY CHURCH, FORT WAYNE
427.882 900 E. WASHINGTON ST MARY CHURCH, FORT WAYNE
427.883 1312 S. HANNA ST MARY CHURCH, FORT WAYNE

443.865 EQUIPMENT RENTAL - RELIGIOUS EDUCATION DEPARTMENT
443.875 BIBLE SCHOOL EXPENSE - RELIGIOUS EDUCATION (See 449.000)

523.110 SUPERVISOR - SALARY OF LUNCH ROOM SUPERVISOR
523.120 FOOD HANDLERS - PERSONNEL WHO HANDLE LUNCH ROOM FOOD
523.310 FOOD PURCHASES - SCHOOL LUNCH PROGRAM
523.320 FOOD CONDIMENTS - SCHOOL LUNCH PROGRAM
523.330 FOOD SUPPLIES - SCHOOL LUNCH PROGRAM
523.340 COOKING EQUIPMENT - SCHOOL LUNCH PROGRAM

536.163 SPECIAL INSTRUCTION - HEALTH SERVICES, SALARY PAID TO HEALTH PERSONNEL