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.

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - 4</td>
<td>23 - 26</td>
</tr>
<tr>
<td>LIABILITIES &amp; EQUITY</td>
<td>1st, 2nd, 3rd digits</td>
</tr>
<tr>
<td>5 - 12</td>
<td>27 - 39</td>
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<tr>
<td>INCOME, PARISH</td>
<td>LOAN NUMBER EXCEPTIONS</td>
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<tr>
<td>13 - 18</td>
<td>40</td>
</tr>
<tr>
<td>INCOME, SCHOOL</td>
<td></td>
</tr>
</tbody>
</table>
Diocese of Fort Wayne-South Bend

Parish Chart of Accounts

With Account Descriptions
CHART OF ACCOUNTS, WITH DESCRIPTIONS

ASSET CODE DESCRIPTIONS
CURRENT ASSETS

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.**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.120</td>
<td>PETTY CASH - OFFICE</td>
</tr>
<tr>
<td>110.130</td>
<td>PETTY CASH - SCHOOL</td>
</tr>
<tr>
<td>110.140</td>
<td>PETTY CASH - RELIGIOUS EDUCATION</td>
</tr>
<tr>
<td>110.150</td>
<td>PETTY CASH - YOUTH MINISTRY</td>
</tr>
<tr>
<td>110.160</td>
<td>PETTY CASH - KINDERGARTEN</td>
</tr>
</tbody>
</table>
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.
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...
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
LIABILITIES

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.
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.
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.

*20.172   FUNDS DUE ASSOCIATED PARISH
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>220.275</td>
<td>RELIGIOUS BOOKSTORE</td>
</tr>
<tr>
<td>220.280</td>
<td>ATHLETIC ASSOCIATION FUND</td>
</tr>
<tr>
<td>220.290</td>
<td>YOUTH MINISTRY FUND</td>
</tr>
</tbody>
</table>

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.

### TRANSFERS TO OTHER LOCATIONS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>225.110</td>
<td>SALARIES TRANSFERRED TO OTHER LOCATIONS</td>
</tr>
<tr>
<td>225.210</td>
<td>FICA TAX TRANSFERRED TO OTHER LOCATIONS</td>
</tr>
<tr>
<td>255.220</td>
<td>H&amp;A INSURANCE TRANSFERRED TO OTHER LOCATIONS</td>
</tr>
<tr>
<td>225.230</td>
<td>RETIREMENT BENEFITS TRANSFERRED TO OTHER LOCATIONS</td>
</tr>
</tbody>
</table>

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.

### DEFERRED INCOME

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>230.110</td>
<td>TUITION ESCROW, NEXT YEAR</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>230.120</td>
<td>CAPITAL IMPROVEMENT ESCROW</td>
</tr>
<tr>
<td>230.130</td>
<td>DEFERRED INCOME, BOOK FEES</td>
</tr>
<tr>
<td>230.140</td>
<td>DEFERRED INCOME, TUITION</td>
</tr>
<tr>
<td>230.150</td>
<td>SCHOOL ESCROW</td>
</tr>
<tr>
<td>230.160</td>
<td>OTHER DEFERRED INCOME</td>
</tr>
<tr>
<td>230.170</td>
<td>FUND DRIVE, CONSTRUCTION OR RENOVATION</td>
</tr>
<tr>
<td>230.180</td>
<td>DEFERRED REGISTRATION FEES</td>
</tr>
</tbody>
</table>

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

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

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).

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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.
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.
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
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>325.110</td>
<td>RCIA INCOME</td>
</tr>
<tr>
<td>325.120</td>
<td>ADULT EDUCATION</td>
</tr>
<tr>
<td>325.130</td>
<td>RELIGIOUS EDUCATION (CCD)</td>
</tr>
<tr>
<td>325.140</td>
<td>YOUTH MINISTRY</td>
</tr>
</tbody>
</table>

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
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.
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
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).

=> SCHOOL INCOME <=

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.
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 Receivable 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

OCTOBER 1, 2004  PAGE 19
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.
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.
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
EXPENSE CATEGORY BY DEPARTMENT

>>>>>>>>>>>>>>>>>>>>> CHURCH <<<<<<<<<<<<<<<<<<<<<<<<<<<<

410.xxx PARISH ADMINISTRATION
Expenses incurred by the parish which pertain to the administration of the parish

421.xxx CHURCH
Expenses incurred by the parish which pertain to the Church building

422.xxx CONVENT
Expenses incurred by the parish which pertain to the Convent building

423.xxx PARISH HALL
Expenses incurred by the parish which pertain to the parish hall

424.xxx RECTORY/RESIDENCE
Expenses incurred by the parish which pertain to the Rectory/Residence

425.xxx OFFICE BUILDING (ADMIN)
Expenses incurred by the parish which pertain to the building used as the parish office

426.xxx PARKING LOG/PLAYGROUND/ATHLETIC FIELD
Expenses incurred by the parish which pertain to the parish's parking lot(s), playground(s) or athletic field(s)

427.xxx SOUP KITCHEN/FOOD PANTRY
Expenses incurred by the parish which pertain to the parish's soup kitchen or food pantry

428.xxx CEMETERY
Expenses which pertain to the parish cemetery

429.xxx OTHER BUILDINGS OR PROPERTY
Expenses incurred by the parish which pertain to building or property not specified by the above 420 categories.
1ST, 2ND, AND 3RD DIGITS

430.xxx PASTORAL/LITURGICAL
Expenses incurred by the parish which pertain to clegy 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.
SCHOOL ADMINISTRATION
Expenses incurred by the school which pertain to the administration of the school

CONVENT
Expenses incurred by the school which pertain to the convent building.

SCHOOL LUNCH PROGRAM
Expenses incurred by the school which pertain to operation of the school lunch program

PARKING LOT/PLAYGROUND/ATHLETIC FIELD
Expenses incurred by the school which pertain to the parish parking lot, playground or athletic field

SCHOOL BUILDING
Expenses incurred by the school which pertain to the school building

OTHER PLANT OPERATION
Expenses incurred by the school which pertain to other buildings or property not specified by the above 520 categories

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

ATHLETIC EXPENSES
Expenses incurred by the school which pertain to athletic expenses

COUNSELING PROGRAMS
Expenses incurred by the school which pertain to counseling programs

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

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

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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.

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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/SUBSCR/PUB - SCHOOL TEACHERS *
Cost of dues, subscriptions and publications
323 PROFESSIONAL DEVELOPMENT - SCHOOL BOARD

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

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<th>Code</th>
<th>Description</th>
<th>4th, 5th, and 6th Digits</th>
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<td>CUPS AND LIDS</td>
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<td>325</td>
<td>PAPER BAGS</td>
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<td>Cost of supplies as indicated</td>
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<td>330</td>
<td>INST/WKSHP/SEM/MTGS - NON-SCHOOL</td>
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<td>INST/WKSHP - SCHOOL ADMINISTRATION</td>
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<td>INST/WRKSHP - SCHOOL TEACHERS</td>
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<td>INST/WKSHP - SCHOOL BOARD *</td>
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<td></td>
<td>Cost of workshops and institutes</td>
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<td>340</td>
<td>INSTRUCTIONAL EQUIPMENT *</td>
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<td>Cost of instructional equipment</td>
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<td>350</td>
<td>LIBRARY - NON-SCHOOL</td>
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<td>360</td>
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<td>SMALL CHRISTIAN COMMUNITIES</td>
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<td>Money expended for above purposes</td>
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<td>Expense of teaching material and supplies</td>
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EXPENSE CODES: 4TH, 5TH, AND 6TH DIGITS

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

Cost of textbooks

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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 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 465.590.

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

462 ASBESTOS CHARGES
Proportinate 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

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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

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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

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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

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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.
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 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 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.
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 MISCHELLENOUS (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

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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 MISCHELLENOUS
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

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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

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EXCEPTIONS

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.

422.865 CONVENT RENT - RENT PAID FOR SISTER'S LODGING

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

430.880 PRO LIFE - PASTORAL-RELATED PRO LIFE EXPENSES
431.110 DEACON - SPANISH MINISTRY, SALARY PAID TO ORDAINED DEACON
432.390 BOOKS, MUSIC SHEETS - FOR MUSIC DEPARTMENT

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

449.932 CLOTHING EXPENSE - BIBLE SCHOOL OR OTHER EDUCATIONAL PROGRAM

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

530.333 LIFE SKILLS
530.383 COMPUTER SUPPLIES - SCHOOL INSTRUCTION DEPARTMENT
530.840 STUDENT INSURANCE FEES - INSTRUCTION DEPARTMENT, STUDENTS' LIABILITY INSURANCE COST

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