

Chart of Accounts Expense Definitions

Salary Expense

Note: Some positions at your parish may require allocating the salary to several expense accounts.

- 5010 Pastoral Salaries - This account is used to record salary expense of those employees whose job function is pastoral in nature, such as clergy, a PLC or a Pastoral Associate.
- 5015 Clergy Assistance - This account is used to record the salary expense paid to clergy at the parish in a temporary condition ("fill-in" priest expense).
- 5020 Administrative Salaries - This account is used to record the salary expense of those employees whose job function is considered administrative, such as a Business Manager, Principal, DRE, Youth Minister, Stewardship Director.
- 5025 Instructional Salaries - This account is used to record the salary expense of employees whose job function is instructional.
- 5028 Substitute Salaries - the parish uses this account to record the salary expense for any substitute teachers employed.
- 5030 Support Staff Salaries - This account is used to account for the salary expense of the support staff, such as a Bookkeeper, Secretary, Librarian, etc.
- 5040 Maintenance Salaries - This account is used to record salary expense for employees whose job function is in maintenance.
- 5050 Day Care Salaries - This account is used to record salary expense for employees whose job function is in the day care.
- 5055 Extended Care Salaries - This account is used to record salary expense for those employees whose function is extended care.

Benefits

- 5110 FICA - This account is used to record the employer portion of FICA and Medicare tax expense incurred by the parish.
- 5115 SECA Reimbursement - This account is used to record the amount of SECA reimbursement expense due to clergy. (See Archdiocesan payroll department and/or Ministry Personnel for more detail.)
- 5120 Payroll Fee - This account is used to record the payroll fee associated with centralized payroll for paid parish employees.
- 5130 Retirement - This account is used to record the lay retirement expense for parish employees.
- 5140 Health - This account is used to record the lay health insurance (life, medical and dental) expense for parish employees.
- 5150 Worker's Compensation - This account is used to record the expense of worker's compensation insurance for parish employees.
- 5160 Unemployment - This account is used to record unemployment compensation expense for parish employees.

Training and Education

- 5210 Continuing Education - This account is used to record expenses for continuing education offered to employees of the parish.
- 5220 Retreats - Staff - This account is used to record expenses incurred as a staff for spiritual enrichment.
- 5230 In-service - Staff - This account is used to record staff training expenses.

Assessments

- 5310 Archdiocese Assessment - This account is used to record the monthly cathedraticum of the Archdiocese found on the monthly billing.
- 5315 Vocations Assessment - This account is used to record the expense of the vocation assessment assessed to the parish found on the monthly Archdiocesan monthly billing.
- 5320 Clergy Retirement - This account is used to record the expense of clergy retirement assessed to the parish found on the monthly Archdiocesan billing.

- 5325 Clergy Health - This account is used to record the expense of clergy health assessed to the parish found on the monthly Archdiocesan billing.
- 5330 Criterion - This account is used to record the expense of Criterion expenses billed to the parish.
- 5340 High School Investment - This account is used to record the expense of the subsidy/investment assessment to the local Catholic high school.
- 5345 Deanery Assessment - This account is used to record the expense of subsidy assessed by your deanery.
- 5350 Other Assessment - This account is used to record any other assessment not defined above, including the Growth and Expansion Assessment.

Other Collection Expense

- 5360 Propagation of the Faith Expense - This account is used to record the expense for moneys received from the Propagation of the Faith second collection.
- 5361 Black and Native American Missions Expense - This account is used to record the expense for moneys received from the Black and Native American Missions second collection.
- 5362 Aid for Church in Eastern Europe Expense - This account is used to record the expense for moneys received from the Aid for Church in Eastern Europe second collection.
- 5363 U.S. Bishops' Overseas Aid Appeal Expense - This account is used to record the expense for moneys received from the U.S. Bishops Overseas Aid Appeal second collection.
- 5364 Holy Places Expense - This account is used to record the expense for moneys received from the Holy Places second collection.
- 5365 Catholic Home Missions Appeal Expense - This account is used to record the expense for moneys received from the Catholic Home Missions Appeal second collection.
- 5366 Education of Future Archdiocesan Priests Expense - This account is used to record the expense for moneys received from the Education of Future Archdiocesan Priests second collection.

- 5367 Peter's Pence Expense - This account is used to record the expense for moneys received from the Peter's Pence second collection.
- 5368 World Mission Sunday Expense - This account is used to record the expense for moneys received from the World Mission Sunday second collection.
- 5369 Campaign for Human Development Expense - This account is used to record the expense for moneys received from the Campaign for Human Development second collection.
- 5370 Religious Retirement Fund Appeal Expense - This account is used to record the expense for moneys received from the Religious Retirement Fund Appeal second collection.
- 5371 Mission Sister Expense - This account is used to record the expense for moneys received from the Mission Sister second collection.
- 5372 Mission Priest Expense - This account is used to record the expense for moneys received from the Mission Priest second collection.
- 5373 St. Meinrad Expense - This account is used to record the expense for moneys received from the St. Meinrad second collection.
- 5374 Little Sisters of the Poor Expense - This account is used to record the expense for moneys received from the Little Sisters of the Poor second collection.
- 5375 Mission Collection # 16 Expense (optional) - This account is used to record the expense for moneys received from the optional Mission Collection # 16 second collection.
- 5376 Mission Collection # 17 Expense (optional) - This account is used to record the expense for moneys received from the optional Mission Collection # 17 second collection.
- 5377 Mission Collection # 18 Expense (optional) - This account is used to record the expense for moneys received from the optional Mission Collection # 18 second collection.
- 5378 Mission Collection # 19 Expense (optional) - This account is used to record the expense for moneys received from the optional Mission Collection # 19 second collection.

5379 Mission Collection # 20 Expense (optional) - This account is used to record the expense for moneys received from the optional Mission Collection # 20 second collection.

Interest/Operating Expense

5410 Bank Fees - the parish uses this account to record any bank fees incurred each month on any of your checking/savings accounts.

5412 Short Term Interest - Billing - This account is used to record any short-term interest expense of the parish on the monthly billing.

5414 ADLF Interest Expense - This account is used to record the interest charged to the parish for a loan from the Archdiocesan Deposit and Loan Fund.

5416 Bad Debt Expense - This account is used to recognize the expense incurred when the parish estimates bad debts.

Donations and Contributions Expense

5418 Donations/Contributions-Other - This account is used to record donations and contributions given away by the parish (e.g., a parish donation to a local homeless shelter).

5419 Archdiocese Donations/Contributions - This account is used to record all expenses associated with Donations/Contributions from the Archdiocese.

5422 Corporate Donations/Contributions - This account is used to record all expenses associated with Donations/Contributions from corporate entities.

5423 Individual Donations/Contributions - This account is used to record all expenses associated with Donations/Contributions from individuals.

5492 Development - This account is used to record expenses associated with the parish's development activities.

Administrative Expense

- 5420 Office Supplies - This account is used to record general office supply expenses for the parish and its' ministries.
- 5425 Copier Expense - This account is used to record expenses associated with the copier, e.g. lease payment, maintenance costs, supplies etc.
- 5430 Postage Expense - This account is used to record postage expenses e.g. postage stamps, mail meters.
- 5440 Advertising/Marketing Expense - This account is used to record advertising and marketing expenses e.g. an ad in the Criterion, newspaper, etc.
- 5445 Printing Expense - This account is used to record printing expenses, such as bulletins, programs, collection envelopes, etc.
- 5450 Transportation and Travel Expense - This account is used to record expenses relating to transportation or travel costs incurred by a parish employee, such as plane tickets, mileage reimbursement, parking fees, etc.
- 5445 Seminars, Workshops, Retreats - This account is used to account for all seminar, workshop and retreat expenses incurred by parish employees who attended.
- 5460 Dues and Memberships - This account is used for all expenses relating to dues and membership fees incurred by the parish.
- 5465 Books, Subscriptions, Media - This account is used to account for all expenses incurred by parish employees for the purchase of books, subscriptions and/or media.
- 5468 Professional Fees - This account is used to account for professional fee expenses i.e. retaining an attorney.
- 5480 Meals and Hospitality - This account is used for meals and hospitality expenses related to the parish and/or its employees, such as teacher luncheons, appreciation dinners, etc.

Other Expense

- 5470 Rental Expense - This account is used to record the expense incurred when the parish rents property, equipment, etc.
- 5496 Honorarium/Gifts - This account is used to record any honorarium or gifts given away by the parish, such as service awards, retirement gifts, etc. The parish must also consider

whether these items are taxable and should be included on the individual's Form W-2.

- 5497 Government Funded Expense - This account is used to record any expenses incurred as a result of government activity or services.
- 5499 Miscellaneous Expense - This account is used to record any miscellaneous expenses that are not specifically mentioned in any other above category.
- 5870 Parish-wide Events - This account is used to record events relating to the total parish, such as parish picnics, welcoming receptions, etc. This is not to be confused with fundraising activities.
- 5880 Related Organization Expense - This account is used to record to net income or loss of the activities of parish related organizations.
- 5990 Cemetery Expense - This account is used to record those expenses relating to the general maintenance and upkeep of a Cemetery.

Fundraising

- 5490 Fundraising Activities - This account is used to record the expense-side of your parish's fundraising activities.
- 5494 Prize Winnings - This account is used to record gambling and prize winnings.

Utilities

- 5510 Occupancy - This account is used to record all expenses associated with a *location* in the parish. This account can be used to distribute utility expenses in aggregate, rather than individually as below.
- 5512 Electric - This account is used to record the electrical expenses of the parish.
- 5514 Gas - This account is used to record the natural gas expense for heating of the parish.
- 5516 Water and Sewer - This account is used to record water and sewer expenses of the parish.

5518 Communication - This account is used to record the communication expenses of the parish, such as, telephone, cable, newspapers, etc.

Property and Facilities

5520 Property Insurance - This account is used to record property insurance expenses of the parish.

5525 Grounds and Landscaping - This account is used to record routine landscaping expenses incurred by the parish. These expenses can include items such as grass cutting, trimming, etc. that are performed on a regular basis.

5535 Vehicle Maintenance - This account is used to record any maintenance expense associated with the parish vehicle(s).

5538 Vehicle Insurance - This account is used to record vehicle insurance associated with the vehicle(s) of the parish.

5540 Computer Equipment - This account is used to record expenses of computer equipment for the parish.

5545 Minor Equipment Expense - This account is used to record expenses for any minor equipment purchased by the parish.

5550 Repairs - This account is used to record any expenses relating to repairs of the parish.

5555 Maintenance Supplies - This account is used to record any expense for maintenance supplies.

5560 Cleaning Supplies - This account is used to record any expense for cleaning supplies.

5570 Contracted Services - This account records the expenses for services performed at the parish which the parish contracted to have done.

5580 Rental Property Expense - This account records expenses for any rental property of the parish.

5590 Other Facility Expense - This account is used to record any miscellaneous facilities expenses not covered in other expense accounts.

5610 Capital Equipment Expense - This account records the expense for any capital equipment purchased by the parish (above \$500).

- 5620 Capital Improvements - This account is used to record the costs of improving existing parish capital assets.
- 5630 Building/Property Acquisition - This account is used to record the expenses for building and property acquisitions made by the parish.

Spiritual Life Expenses

- 5710 Sacristy Expense - This account is used to record the expenses necessary to maintain the sacristy, such as wine, bread, etc.
- 5720 Worship Aids - This account is used to record the expenses of worship aids, such as the cost of missalettes.
- 5730 Art and Environment - This account is used to record expenses such as flowers, banners, etc.
- 5740 Candles - This account is used to record the purchase of candles for the parish.

Program and Instructional Expense

- 5750 Sacramental Prep. - This account is used to record any expense relating to sacramental preparation.
- 5760 Adult Faith Formation - This account is used to record the expenses associated with the cost of adult faith formation programs, such as Christ Renews His Parish and Cursillo.
- 5765 Children's Faith Formation - This account is used to record the expenses associated with the cost of children's faith formation programs, such as Liturgy of the Word.
- 5770 Pro-Life Expense - This account is used to record any pro-life expense associated with the parish.
- 5780 Music - This account is used to record music expenses of the parish, such as hymnals, sheet music, copyright costs, etc
- 5785 Library - This account is used to record library expenses of the parish, which may include the purchase of books, periodicals, etc.
- 5810 Youth Service Program - This account is used to record expenses incurred for youth service programs, such as?
- 5815 Young Adult Programs - This account is used to record those expenses incurred for young adult programs.

- 5820 High School Programs - This account is used to record those expenses incurred for high school programs.
- 5825 Junior High Programs - This account is used to record those expenses incurred for junior high programs.
- 5830 Other Instructional Programs - This account is used to record expenses incurred for other instructional that could not be categorized in the above.
- 5840 Summer Programs - This account is used to record expenses incurred for summer programs, sponsored by the parish, such as Vacation Bible School.
- 5850 Program Expense - This account is used to record the expenses associated with a program sponsored by the parish, such as Bible studies and Faith Sharing groups.
- 5855 Fieldtrip - This account is used to record the expenses associated with fieldtrips/day trips sponsored by the parish.
- 5860 Special Needs Program - This account is used to record the expenses of special needs programs, such as remedial teaching, speech therapy, etc.
- 5910 Classroom Equipment - This account is used to record the expense of classroom equipment, such as tables, desks, blackboards etc.
- 5920 Instructional Supplies - This account is used to record the instructional supplies of the parish, such as teaching manuals, etc.
- 5930 Testing - This account is used to record testing expenses incurred by the parish, such as ISTEP, aptitude testing, gifted and special needs testing, etc.
- 5940 Uniforms - This account is used to record expenses incurred by the parish for uniforms, such as athletic uniforms, staff uniforms, etc.
- 5950 CYO Expense - This account is used to record *CYO* expenses incurred by the parish.
- 5955 Other Athletics - This account is used to record other athletic expenses that are not related to the *CYO*.
- 5960 Cafeteria Food - This account is used to record expenses of food items for the cafeteria.
- 5965 Cafeteria non-food - This account is used to record expenses of non-food items for the cafeteria.

5970 Bookstore Expense - This account is used to record the cost of stocking the bookstore, such as book expenses, apparel expenses, supply expenses, etc.

5980 Textbooks - This account is used to record the expense of textbooks and workbooks for classes at the parish.