

Diocese of Davenport Chart of Accounts

Effective July 2008

Definitions for Parish and School Accounts

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Chart of Accounts For Parishes and Schools

The **Chart of Accounts** is a complete list of the organization's accounts and their balances.

- Use it to track how much money your organization has, how much money it owes, how much money is coming in, and how much is going out.
- The Chart of Accounts is the backbone of your accounting system.
- Think of it as a file cabinet, with a file for each type of accounting information you want to track.

The Chart of Accounts is arranged to reflect the order of the Balance Sheet and Profit & Loss Statement.

Notes:

- To facilitate the advantages to Quick Books it is necessary that all parish corporations do not deviate from the Chart of Accounts.
- Within categories of assets, the Balance Sheet can be tailored to fit your parish business. For example, you may want to organize your investments by type of investment (CD, T-bill, stocks, etc.) or by organization (parish, school, Altar & Rosary, Cemetery, etc.)
- It is important that the Income Statement Accounts (Income, Other Income, Expense and Other Expense) are not altered. The account numbers and names should not be changed, deleted or new accounts added to the chart of accounts. The income and expense accounts were developed to fit all parish needs. Please contact the Finance Office if you are having difficulty locating the appropriate account for income or expense.
- Sub accounts may be added under any income or expense account. (e.g. Account 51130, Utilities may be subdivided into 51130.1, Utilities - Site 1 and 51130.2, Utilities – Site 2.) These accounts will appear on the Statement of Profit & Loss. As an alternative, consider using the QuickBooks “Class” system.
- The Chart of Accounts shows the QuickBooks **Account Type** and **Subaccount of** to aid in setting up accounts in QuickBooks. Correctly setting up your accounts in QuickBooks will make your Financial Statements flow correctly.
- **Header** accounts should **never** be used for transactions. The balances in the subaccounts will accumulate on the Balance Sheet or Statement of Profit & Loss.

BALANCE SHEET

The **Balance Sheet** is a report that summarizes the financial position of a business. A balance sheet shows the value of your Parish's assets, liabilities, and equity as of a particular day. It is called a balance sheet because the value of the assets is always exactly equal to the combined value of the liabilities and equity. The Balance Sheet gives you a view of your overall financial health, and is an indication of whether it is improving or declining.

The following accounts make up the Balance Sheet:

Account Type	Account Number	Account Name – Account definition	Subaccount of:
Assets			
Bank	10100	Bank Assets- Cash	Header
Bank	10101	General Checking – This account is the primary operating checking account. This account should be used for all routine payments and deposits.	10100
Bank	10102	Mass Stipend – This account is used for deposit and disbursement of Mass Stipends. The balance in this account should match the balance in the 20403 Mass Stipends liability account.	10100
Bank	10110	Petty Cash – Used when you initially establish, increase or decrease a petty cash fund. Petty cash replenishment should be done by crediting the operating checking account and debiting the appropriate expense accounts.	10100
Bank	10201	General Savings – This account is the primary operating savings account.	10100
		<i>Additional accounts may be added in this category to accommodate the needs of the organization.</i>	
Bank	10300	Investments - Certificates of deposit, stocks, Treasury bills and like instruments that are convertible to cash.	Header
Bank	10301	General Investment	10300
Bank	10302	Other #1 Investment	10300
		<i>Additional accounts may be added in this category to accommodate the needs of the organization.</i>	
Accounts Receivable	10400	Accounts Receivable Money that is owed to you. Since most parishes and schools use a cash basis of accounting, this category of accounts will seldom be used.	
Accounts Receivable	10410	Reserve for Bad Debts An estimate of Accounts Receivable that might not be collected.	
Other Current Assets	10510	Pre-Paid Insurance Asset – Insurance that has been paid for a future period. Since most parishes and schools use a cash basis of accounting, this account will seldom be used.	

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Assets	
Other Current Assets	10550	Scrip Assets – Scrip is substitute money. This account is used to record the inventory of scrip currently on hand. The account is increased when scrip is purchased and decreased when the scrip is sold.	
Fixed Asset	10600	Fixed Assets Fixed Assets include land and depreciable assets (e.g., furniture, equipment, vehicles and buildings). Fixed Asset purchases in excess of \$10,000 for a project should be recorded as a fixed asset when incurred (disbursement made or gift received). Projects where the total expenditure is less than \$10,000 may be expensed.	Header
Fixed Asset	10610	Equipment	10600
Fixed Asset	10629	Accumulated Depreciation—Equipment	10600
Fixed Asset	10630	Building	10600
Fixed Asset	10649	Accumulated Depreciation—Building	10600
Fixed Asset	10650	Land – Land is not depreciated.	10600
Other Asset	10800	Other Assets - This category is used for investments and other assets whose use is permanently restricted by the donor of the assets (e.g. endowments). <i>This category will rarely be used.</i>	Header

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Liabilities	
Accounts Payable	20000	ACCOUNTS PAYABLE Accounts Payable are amounts owed for goods or services which have been received. For parishes operating on a cash basis, this account is seldom used.	Header
Current Liability	20200	PAYROLL LIABILITIES Payroll Liabilities are amounts withheld from an employee's paycheck or owed as a result of a paid payroll.	Header
Current Liability	20201	Employee Payroll W/H	20200
Current Liability	20202	Employer Payroll Taxes	20200
Current Liability	20203	Other Employee Payroll Deduction	20200
		<i>Additional accounts may be added in this category to accommodate the needs of the organization.</i>	

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Liabilities	
Current Liability	20300	DIOCESAN COLLECTION LIABILITIES Diocesan Collection Liabilities are the collections authorized by the Diocese. These collections are remitted directly to the Diocese. The Diocese amasses the collections and remits them to the various charitable agencies.	Header
Current Liability	20305	Catholic Campaign for Human Development (CCHD)	20300
Current Liability	20310	Catholic Home Missions	20300
Current Liability	20320	Catholic Relief Services (Bishops' Overseas Appeal)	20300
Current Liability	20325	Catholic University of America	20300
Current Liability	20330	Churches in Eastern Europe	20300
Current Liability	20335	Catholic Communications Campaign	20300
Current Liability	20340	Diocesan Council of Catholic Women (DCCW)	20300
Current Liability	20345	Diocesan Volunteers & Latin America	20300
Current Liability	20350	Diocesan Works of Charity	20300
Current Liability	20355	Holy Father (Peter's Pence)	20300
Current Liability	20360	Holy Land (Good Friday)	20300
Current Liability	20365	Mission Co-op	20300
Current Liability	20370	Propagation of the Faith (World Mission Sunday)	20300
Current Liability	20375	Retired Religious	20300
Current Liability	20380	Rice Bowl	20300
Current Liability	20385	Holy Childhood	20300
Current Liability	20390	Special Collections	20300
Current Liability	20400	OTHER PARISH LIABILITIES This category of liabilities is for amounts that have been collected for others, but have not yet been remitted.	Header
Current Liability	20401	Annual Diocesan Appeal – Amounts collected from parishioners, but not yet remitted to the diocese.	20400
Current Liability	20402	Cemetery	20400
Current Liability	20403	Mass Stipends – The balance in this account should match the balance in account 10102 and the Mass Stipend Log book.	20400

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Liabilities	
Current Liability	20404	Stole Fees – Use only for the portion of the stole fee that belongs to the sacramental minister.	20400
Current Liability	20405	Sales/Use Tax	20400
Current Liability	20406	The Catholic Messenger	20400
Long-Term Liability	20500	DEBT/LOANS Amounts included in this category are for amounts that have been borrowed and will be paid back over a period of time exceeding one year.	Header
Long-Term Liability	20502	Loans from Banks, etc.	20500
Long-Term Liability	20503	Loans from Individuals	20500
Current Liability	20600	SCHOOL LIABILITIES Use this category for amounts owed by the school for school activities.	Header

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Equity Equity is the net worth of the organization. This represents the difference between what you owe (liabilities) and what you have (assets).	
Equity	30000	Opening Balance Equity- QuickBooks creates this account the first time you enter an opening balance for a balance sheet account. No entries should be made to this account.	
Equity	30001	Restricted Fund Balance	
Equity	30002	Unrestricted Fund Balance	
Equity	39000	Retained Earnings - This is an equity account that QuickBooks automatically adds to your chart of accounts when you set up a new company. QuickBooks uses this account to track profits from earlier periods. At the beginning of a new fiscal year, QuickBooks automatically transfers net income into your Retained Earnings account.	

PROFIT AND LOSS STATEMENT

A **Profit and Loss Statement** that compares the current year's income and expenses to those of the previous year will indicate if your management decisions are helping to increase or decrease income and expenses. A **Profit and Loss Statement** compared to budget will help you monitor the income and expenses relative to expectations. You need to review your **Profit and Loss Statement** to make sure that you are making money and not overspending on expenses.

The following accounts make up the Profit and Loss Statement:

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Income Accounts	
Income	41010	ORDINARY INCOME	Header
Income	41011	Envelopes Income received from ordinary envelopes.	41010
Income	41012	Offertory Money received not in an envelope.	41010
Income	41013	Other Parish Envelopes Income from holidays, holy days, utility, flowers and other miscellaneous envelopes.	41010
Income	41014	Faith Formation Income received for religious education/faith formation purposes (all ages)	41010
Income	41015	Parish Fundraiser(s) Net income received from parish social events. (E.g., bazaars, festivals, etc.)	41010
Income	41015.1 41015.2	Fundraiser(s) Income (Deposits for all parish fundraisers) Fundraiser(s) Expense (Disbursement for all parish fundraisers)	41010
Income	41016	Facility Rental Income received from parish facility. (E.g., hall rental)	41010
Income	41030	AUXILIARY INCOME	Header
Income	41032	Stole Fees Fees to church for weddings, funerals and baptisms.	41030
Income	41033	Bingo (Net) Net income for Bingo receipts.	41030
Income	41034	Inter-Parish/Cluster Receipts Income from other parishes in a cluster.	41030
Income	41036	Refunds & Reimbursements Rebates or other receipts for products or services already paid for by the church.	41030
Income	41037	Surplus Annual Diocesan Appeal Collection Income received from the Diocese when the parish goal is exceeded.	41030
Income	41038	Local Collections for Charities Income received for charitable causes designated by the parish to be distributed within twelve months.	41030

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Income Accounts	
Income	41039	Insurance Claim Recovery Money received from insurance company or Diocese of Davenport for a claim.	41030
Income	41040	Other Fees Fees for CEW, workshops, sale of items and other events.	41030
Income	41041	Cemetery Income Monies received for parish-owned cemetery accounts, including investment income.	41030
Income	41042	Parish Hospitality Monies received from parish held socials. (E.g., Donut Sunday, various Religious Education events, picnics, funeral dinners, etc.)	41030
Income	41043	Miscellaneous Income (E.g., Liturgical Publications money received, and other miscellaneous monies.)	41030
Income	41050	DEVELOPMENT & CAPITAL CAMPAIGN	Header
Income	41051	Building Fund Collection Income received for a building project with a specific purpose.	41050
Income	41052	Building Fund Memorial Income received in memory of an individual for a specific purpose.	41050
Income	41053	Development Monies received as a result of a concerted effort by parish for future parish development.	41050
Income	41054	Grant Monies received from organizations as a result of a concerted effort by parish to obtain such funds.	41050
Income	41055	Transfer from Separate Foundation Monies received from a foundation that is separately incorporated.	41050
Income	41056	Restricted Gift Monies received that the donor has restriction for a specific purpose.	41050
Income	41070	INVESTMENTS & BEQUESTS	Header
Income	41071	Interest/Dividends Interest and dividend income	41070
Income	41072	Rental Property Income received from investment property.	41070
Income	41073	Sale of Parish Assets Income received from a sale of an investment or fixed asset.	41070
Income	41074	Restricted Bequests Income received by a bequest (will) that is <u>permanently</u> or temporarily restricted.	41070
Income	41075	Unrestricted Bequests Income received by a bequest (will) that is unrestricted.	41070
Income	41076	Restricted Memorials Income received as a memorial that is <u>permanently</u> or temporarily restricted. (in memory of said person)	41070

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Income Accounts	
Income	41077	Unrestricted Memorials Income received as a memorial that is unrestricted. (in memory of said person)	41070
Income	41078	Gain (Loss) on Investment Monies received from selling investments.	41070
Income	41079	Unrealized Gain (Loss) on Investment Increase (Decrease) in market value when investment account is reconciled.	41070
Income	41800	OTHER AFFILIATED ORGANIZATIONS INCOME – Add an income account for each of your affiliated organizations. A corresponding expense account should be added under the 51800 expense header account	Header
Income	41801	Altar & Rosary Income	41800
Income	41802	Other Affiliated Organization Income	41800
Income	41803	Other Affiliated Organization Income	41800
Income	41804	Other Affiliated Organization Income	41800

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Expense Accounts	
Expense	51100	ADMINISTRATION EXPENSE Expenses to assure the necessary material resources, employees, land, buildings, finance to enable the parish to carry on the work of Christ.	Header
Expense	51110	Priest Wages Compensation for clergy.	51100
Expense	51111	Professional Personnel Wages Compensation for <u>salaries</u> or <u>hourly</u> personnel who are non-laborers and are classified under the worker's compensation as low-risk (E.g., secretarial, business manager, stewardship & development director, accountant, etc.)	51100
Expense	51112	Operational Wages <u>Salaried</u> or <u>hourly</u> compensation for personnel who are classified under the worker's compensation breakdown as high-risk laborers (E.g., janitor, maintenance, housekeeper, etc.)	51100
Expense	51113	Employer Tax Expense Employer portion of Medicare and Social Security taxes.	51100
Expense	51114	Employee Insurance Benefits Expense Insurance benefits paid by employer.	51100
Expense	51115	Retirement Benefits Retirement benefits paid by employer	51100
Expense	51116	Other Benefits Miscellaneous benefits paid to employee. (E.G. housing allowance for a deacon)	51100

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Expense Accounts	
Expense	51117	Religious Compensation Stipends for services of religious priests, brothers and sisters	51100
Expense	51118	Accountable Reimbursement Plan Priest or Parish Life Administrator (PLA) professional expenses. (E.g., mileage, vestments, subscriptions, etc..)	51100
Expense	51119	Priest/PLA Continuing Education Benefit for priests or PLA for educational purposes	51100
Expense	51120	Priests' Aid Insurance Church paid health insurance for priests	51100
Expense	51121	Priests' Aid Assistance Church paid benefits for priests	51100
Expense	51122	Hospitality Costs related to the purchase of food, beverages and supplies for priest /PLA hospitality opportunities.	51100
Expense	51123	Supplies Office supplies. (E.g., pens, paper, printing costs, etc.)	51100
Expense	51124	Equipment Maintenance/Repair Costs related to purchase, operation and maintenance of office equipment, including service agreement and contracts, etc.	51100
Expense	51125	Educational Materials Program materials such as; audio, video or publications	51100
Expense	51126	Continuing Education Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51100
Expense	51127	Rent Expense Costs for the use of building facility and/or equipment for a specific purpose.	51100
Expense	51129	Extra Priest Services Costs associated with help from other clergy.	51100
Expense	51130	Utilities Disbursement for gas, electricity, water, sewer, cable & garbage for all locations and buildings.	51100
Expense	51131	Telephone Disbursement for telephone for all departments.	51100
Expense	51132	Postage Disbursement for postage for all departments.	51100
Expense	51133	Custodial Supplies All costs related to the cleaning of facilities, ordinary materials and supplies, including pandemic supplies.	51100
Expense	51134	Contracted Services Expenditures for contracted services. (E.g., janitor, snow removal, lawn care, etc.)	51100
Expense	51135	Technology Expenses Costs related to technology enhancement. Hardware and software computer costs.	51100
Expense	51136	Inter-Parish/Cluster Disbursements Disbursements for the benefit of other parishes in a cluster. This account is for the accumulation of expense that will be billed to other parishes in a cluster.	51100
Expense	51137	Diocesan Insurance Fund Disbursements for Insurance Fund to the Diocese of Davenport: Property & Liability.	51100
Expense	51138	Insurance Claim Expense Expenses related to insurance claims.	51100

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Expense Accounts	
Expense	51139	Rental Property Expense Costs associated with rental property.	51100
Expense	51140	Professional Fees Disbursements for outside professional or legal services or background checks	51100
Expense	51141	Building Maintenance & Repair Disbursement for minor repairs or maintenance to church property. (E.g., painting, landscaping, etc.)	51100
Expense	51142	Public Relations Disbursements to support community activities. (E.g., ad in yearbook, after prom, etc.)	51100
Expense	51143	Refunds & Reimbursements Reimbursing for products or services already paid by the church.	51100
Expense	51144	Annual Diocesan Appeal Expense Disbursements to the Diocese of Davenport to pay under met appeal goals.	51100
Expense	51145	Annual Appeal Prior Year(s) Expense Disbursements to the Diocese of Davenport to pay balance of previous appeal goals not met.	51100
Expense	51146	Catholic Messenger Expense Disbursements related with <i>The Catholic Messenger</i> that is not met by the parishioners' collection.	51100
Expense	51147	Catholic Messenger Prior Year(s) Expense Disbursements related with <i>The Catholic Messenger</i> for prior years.	51100
Expense	51148	Diocesan Collection Expense Disbursements for all other diocesan collections in excess of the parish collection.	51100
Expense	51149	Cemetery Expense Costs for the cemetery associated with the parish.	51100
Expense	51150	Transportation/Travel Costs for personnel (E.g., gas, meals, mileage and lodging)	51100
Expense	51151	Interest Expense Interest paid by the parish.	51100
Expense	51154	Stewardship & Development Program Costs All non-wage costs related to Stewardship & Development.	51100
Expense	51155	Furnishings Minor purchases and furnishing for general upkeep or to enhance a living or working space (E.g., office décor, painting, furniture, etc.)	51100
Expense	51160	Parish Hospitality Costs associated with parish hospitality and meetings when it is not a fundraiser. (E.g., parish gatherings, Donut Sunday, deanery meetings, funeral dinners, etc.)	51100
Expense	51161	Gifts/Scholarships Cash or other tangible items associated with student education or persons that volunteer their time or talent (E.g., student scholarships, Christmas gifts for volunteers (not employees), etc.)	51100

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Expense Accounts	
Expense	51162	Bad Dept Expense An estimate of accounts receivable that will be uncollectible.	51100
Expense	51163	Depreciation Expense The amount of the expense allocated for the use of the asset over a period of years.	51100
Expense	51165	Grounds Equipment Disbursement for minor repairs, purchases of \$10,000 or maintenance of outdoor equipment (E.g., trucks, lawnmower, snow blower, etc.)	51100
Expense	51167	Memorial and Bequest Disbursement Disbursements associated with monies received from memorials and bequests.	51100
Expense	51169	Parish Tithing Disbursements associated with parishes tithing a percentage of income to charity. (not for monies collected for charity.)	51100
Expense	51171	Banking Fees Cost associated with banking charges and fees.	51100
Expense	51172	Other Expense Miscellaneous costs not covered by other program accounts.	51100
Expense	51173	Other Restricted Gift Expenditure Expenditures in compliance with a donor's wishes for specific expenses that do not meet the definition of another expense account.	51100
Expense	51174	Use Tax The use tax for purchases from out of state vendors.	51100
Expense	51200	Church Life Expense Expenses to develop stronger bonds within the parish and broader Christian communities so that each person finds nourishment, motivation and support. Expenses to use the most effective means of communication will help to meet this goal.	Header
Expense	51211	Professional Personnel Wages Compensation for salaried or hourly personnel. (E.g., evangelization minister, publicity director, etc.)	51200
Expense	51213	Employer Tax Expense Employer portion of Medicare and Social Security taxes.	51200
Expense	51214	Employee Insurance Benefits Expense Insurance benefits to employee.	51200
Expense	51215	Retirement Benefits Retirement benefits to employee.	51200
Expense	51216	Other Benefits Miscellaneous benefits to employee.	51200
Expense	51217	Religious Compensation Stipend for services of religious priests, brothers and sisters.	51200

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Expense Accounts	
Expense	51223	Supplies Office supplies. (E.g., pens, paper, printing costs, etc.)	51200
Expense	51224	Equipment Maintenance & Repair Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51200
Expense	51225	Educational Materials Program materials such as video, publications, advertising and pamphlets.	51200
Expense	51226	Continuing Education Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51200
Expense	51227	Rent Expense Costs for use of building facility and/or equipment for a specific purpose.	51200
Expense	51228	Other Expense Miscellaneous costs not covered by other program accounts.	51200
Expense	51300	<i>FAMILY LIFE EXPENSE</i> Expenses to support the heart of the Christian Community, the family, by strengthening relationships and helping those encountering difficulties. Expenses to develop a deeper sense of love and understanding between married couples, in families and with engaged couples.	51200
Expense	51311	Professional Personnel Wages Compensation for salaried or hourly personnel. (E.g., family life minister, wedding coordinator, marriage preparation director, etc.)	51200
Expense	51313	Employer Tax Expense Employer portion of Medicare and Social Security taxes.	51200
Expense	51314	Employee Insurance Benefits Expense Insurance benefits to employee.	51200
Expense	51315	Retirement Benefits Retirement benefits to employee.	51200
Expense	51316	Other Benefits Miscellaneous benefits to employee.	51200
Expense	51317	Religious Compensation Stipends for services of religious priests, brothers and sisters.	51200
Expense	51323	Supplies Office supplies. (E.g., pens, paper, printing costs, etc.)	51200
Expense	51324	Equipment Maintenance & Repair Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51200
Expense	51325	Educational Materials Program materials such as video, publications, advertising and pamphlets, including individual sacramental preparation not covered by the faith formation program (e.g. marriage prep, baptismal).	51200
Expense	51326	Continuing Education Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars.)	51200
Expense	51327	Rent Expense	51200

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Expense Accounts	
		Costs for use of building facility and/or equipment for a specific purpose.	
Expense	51328	Other Expense Miscellaneous costs not covered by other program accounts.	51200
Expense	51354	Charitable Donations Disbursements for charitable purposes or organizations pertaining to family life issues. (E.g., family ministries, Birthright, etc.)	51200
Expense	51400	FAITH FORMATION EXPENSE Expenses to provide effective channels for the transmission of the Good News to all members of the parish community. Includes expenses for all children's, youth, adult and senior faith formation programs.	Header
Expense	51411	Professional Personnel Wages Compensation for salaried or hourly personnel. (E.g., religious education director/coordinator, teachers, adult, youth or campus minister, children's education director, RCIA/RCIC director, etc.)	51400
Expense	51413	Employer Tax Expense Employer portion of Medicare and Social Security taxes.	51400
Expense	51414	Employee Insurance Benefits Expense Insurance benefits to employee.	51400
Expense	51415	Retirement Benefits Retirement benefits to employee.	51400
Expense	51416	Other Benefits Miscellaneous benefits to employee.	51400
Expense	51417	Religious Compensation Stipend for services of religious priests, brothers and sisters.	51400
Expense	51423	Supplies Office supplies. (E.g., pens, paper, printing costs, etc.)	51400
Expense	51424	Equipment Maintenance & Repair Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51400
Expense	51425	Educational Materials Program materials such as audio, video, publications, text books, and sacramental preparations with the exception of marriage.	51400
Expense	51426	Continuing Education Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51400
Expense	51427	Rent Expense Costs for use of building facility and/or equipment for a specific purpose.	51400
Expense	51428	Other Expense Miscellaneous costs not covered by other program accounts.	51400
Expense	51429	Activity Costs Expenses associated with faith formation functions not covered by other accounts. (E.g., meals, transportation for retreats, etc.)	51400
Expense	51452	High School Assessment Parish support for high school expenditures.	51400

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Expense Accounts	
Expense	51453	Elementary School Assessment Parish support for elementary school expenditures.	51400
Expense	51500	<i>SOCIAL ACTION EXPENSE</i> To help parishioners through personal dedication to the human community to strive to eliminate human injustice and to eliminate the causes of social problems.	Header
Expense	51511	Professional Personnel Wages Compensation for salaried or hourly personnel. (E.g., social justice director, parish nurse, etc.)	51500
Expense	51513	Employer Tax Expense Employer portion of Medicare and Social Security taxes.	51500
Expense	51514	Employee Insurance Benefits Expense Insurance benefits to employee.	51500
Expense	51515	Retirement Benefits Retirement benefits to employee.	51500
Expense	51516	Other Benefits Miscellaneous benefits to employee.	51500
Expense	51517	Religious Compensation Stipend for services of religious priests, brothers and sisters.	51500
Expense	51523	Supplies Office supplies. (E.g., pens, paper, printing costs, etc.)	51500
Expense	51524	Equipment Maintenance & Repair Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51500
Expense	51525	Educational Materials Program materials such as audio, video and publications.	51500
Expense	51526	Continuing Education Compensation to personnel for educational purposes. (E.g., conventions, workshops and seminars)	51500
Expense	51527	Rent Expense Costs for use of building facility and/or equipment for a specific purpose.	51500
Expense	51528	Other Expense Miscellaneous costs not covered by other program accounts.	51500
Expense	51554	Charitable Donations Disbursements for charitable purposes or organizations pertaining to social issues. (E.g., food pantry, Right to Life, etc.)	51500
Expense	51600	<i>LITURGY EXPENSE</i> Expenses to nurture the faith of the parish community through one's individual spirituality and through the parish community at worship.	Header
Expense	51611	Professional Personnel Wages Compensation for salaried or hourly personnel. (E.g., Liturgy director, music director, musicians, etc.)	51600
Expense	51613	Employer Tax Expense Employer portion of Medicare and Social Security taxes.	51600

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		Parish Expense Accounts	
Expense	51614	Employee Insurance Benefits Expense Insurance benefits to employee.	51600
Expense	51615	Retirement Benefits Retirement benefits to employee.	51600
Expense	51616	Other Benefits Miscellaneous benefits to employee.	51600
Expense	51617	Religious Compensation Stipend for services of religious priests, brothers and sisters.	51600
Expense	51623	Altar & Liturgy Supplies Supplies related to seasonal, altar, and liturgy.	51600
Expense	51624	Equipment Maintenance & Repair Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51600
Expense	51625	Educational Materials Program materials such as videos, publications, missalettes, and preprinted bulletins.	51600
Expense	51626	Continuing Education Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51600
Expense	51627	Rent Expense Costs for use of building facility and/or equipment for a specific purpose.	51600
Expense	51628	Other Expense Miscellaneous costs not covered by other program accounts. (E.g., office supplies)	51600
Expense	51629	Choir/Music Costs Direct costs associated with music and choir. (E.g., hymnals, sheet music, copyrights)	51600
Expense	51800	OTHER AFFILIATED ORGANIZATIONS EXPENSE Add an expense account for each of your affiliated organizations. A corresponding income account should be added under the 41800 income header account.	Header
Expense	51801	Altar & Rosary Expense	51800
Expense	51802	Other Affiliated Organization Expense	51800
Expense	51803	Other Affiliated Organization Expense	51800
Expense	51804	Other Affiliated Organization Expense	51800

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		School Income Accounts	
Other Income	42000	SCHOOL INCOME	Header
Other Income	42001	Tuition Income received from parishioners & non-parishioners for school tuition.	42000
Other Income	42002	Reserve for Tuition Bad Debts An estimate of tuition that might not be collected	42000
Other Income	42003	Other Fees Income for all other non-registration fees related to school functions. (E.g., Booster, band, Home and School, bus, athletics, etc.)	42000
Other Income	42004	Transportation Income for student transportation to and from school.	42000
Other Income	42005	Athletics Income from student athletic activities.	42000
Other Income	42006	Gifts and Donations Income from private individuals or organizations.(Note: May need IRS Gift Statement.)	42000
Other Income	42007	Fundraisers (Net) Net income from school-sponsored fundraising events. (E.g., Home & School, PTO, etc.)	42000
Other Income	42007.1 42007.2	Fundraiser(s) Income (Deposits for all school fundraisers) Fundraiser(s) Expense (Disbursement for all school fundraisers)	42000
Other Income	42008	Grants and Funds Income received from federal, state or private organizations as a result of a concerted effort by the school to obtain such funds.	42000
Other Income	42009	Bequests Income from a will of a benefactor.	42000
Other Income	42010	Preschool Income received for preschool.	42000
Other Income	42011	Facilities Rental Income received from school facilities. (E.g., hall rent)	42000
Other Income	42012	Transfer from Parish Income received from parish.	42000
Other Income	42013	Refunds and Reimbursements Income received for products or services already paid for by the school.	42000
Other Income	42014	Other Income All other income not covered by other accounts.	42000
Other Income	42015	School interest School interest and dividend income.	42000
Other Income	42016	School Development Monies received for future school development.	42000
Other Income	42017	Yearbook Monies received for sale of yearbook.	42000
Other Income	42018	Daycare Income received from daycare programs.	42000
Other Income	42019	Before and After Care Income received from before and after care programs.	42000

Account Type	Account Number	Account Name – Account definition	Subaccount of:
School Income Accounts			
Other Income	42020	Non-Government Food Program Monies received for non-government food service programs.	42000
Other Income	42022	Lunch Income Money received for government Food Service Programs for Student Meals.	42000
Other Income	42023	Adult Lunch Income Meal money received from non-students.	42000
Other Income	42024	Ala Carte Income Meal money received from single food items.	42000
Other Income	42026	Scrip The net income received from selling Scrip coupons.	42000
Other Income	42028	Inter-School/Cluster Receipts Income from other schools.	42000
Other Income	42030	Gain (Loss) on Investment Monies received from selling investments.	42000
Other Income	42032	Unrealized Gain (Loss) on Investment Increase (Decrease) in market value when investment account is reconciled.	42000
Other Income	42038	Insurance Claim Recovery Money received from insurance company or Diocese of Davenport for a claim.	42000

Account Type	Account Number	Account Name – Account definition	Subaccount of:
School Expense Accounts			
Other Expense	52100	SALARY EXPENSE	Header
Other Expense	52121	Administration Salaried or hourly compensation for school personnel that are non-laborers and are classified under the worker's compensation as low-risk. (E.g., principal, business manager, secretarial, bookkeepers, clerical, etc.)	52100
Other Expense	52122	Instructional – Lay Salaried or hourly compensation for certified lay personnel engaged in teaching, guidance, media center, etc.	52100
Other Expense	52123	Instructional – Religious Salaried or hourly compensation for certified religious personnel engaged in teaching, guidance, media center, etc.	52100
Other Expense	52124	Instructional – Substitute Salaried or hourly compensation for personnel who are substituting for other personnel who are absent from duty. (E.g., teachers, other personnel)	52100
Other Expense	52125	Operational Wages Salaried or hourly compensation for school personnel that are classified under the worker's compensation breakdown as high-risk laborers. (E.g., janitor, maintenance, housekeeper, operational substitutes, etc.)	52100

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		School Expense Accounts	
Other Expense	52126	Employer Tax Expense Employer portion of Medicare and Social Security taxes.	52100
Other Expense	52127	Employee Insurance Benefits Expense Insurance benefits to employee.	52100
Other Expense	52128	Retirement Benefits Retirement benefits to employee.	52100
Other Expense	52129	Other Benefits Miscellaneous benefits to employee.	52100
Other Expense	52130	Iowa Catholic Conference School unemployment costs.	52100
Other Expense	52131	Food Service Wages Salaried or hourly compensation for kitchen/food service personnel who are classified under the worker's compensation breakdown as high risk laborers.	52100
Other Expense	52133	Instructional/Other Associates Salaried or hourly compensation for school personnel who are non-laborers and are classified under worker's compensation as low risk laborers. (E.g., Teacher Associates and Assistants)	52100
Other Expense	52134	Other School Personnel Salaried or hourly compensation that covers special situations or needs.	52100
Other Expense	52136	Preschool Wages Salaried or hourly compensation that covers Preschool programs.	52100
Other Expense	52137	Daycare Wages Salaried or hourly compensation that covers Daycare programs.	52100
Other Expense	52138	Before and After Care Wages Salaried or hourly compensation that covers Before and After programs.	52100
Other Expense	52240	SCHOOL ADMINISTRATION EXPENSE	Header
Other Expense	52241	Staff Development Fees, travel, materials & other expenses incurred by non-teaching personnel for meetings, in-service workshops & development opportunities.	52240
Other Expense	52242	Health Expense Expenses related to physical examinations, flu shots, and other required immunizations for employment.	52240
Other Expense	52243	Professional Fees Disbursements for outside professional, legal services, eSIS or background checks.	52240
Other Expense	52244	Public Relations Disbursements to support community activities. (E.g., ad in yearbook, after prom, outside printing, etc.)	52240
Other Expense	52245	Office Supplies Office supplies. (E.g., pens, paper, printing costs, coffee, etc.)	52240
Other Expense	52246	School Postage Disbursement for postage for all school departments.	52240

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		School Expense Accounts	
Other Expense	52247	Furnishings/Equipment Expenses related to furnishing offices and classrooms, purchases less than \$10,000. (E.g., desks, chalkboards, lockers, etc.)	52240
Other Expense	52248	Equipment Maintenance/Repair Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc., purchases less than \$10,000.	52240
Other Expense	52249	Technology Expenses Costs related to technology enhancement, computer hardware and software costs, purchases less than \$10,000.	52240
Other Expense	52250	Transportation All expenses related with student transportation services.	52240
Other Expense	52251	Insurance Expense Expenses related to property, liability insurance, and worker's compensation.	52240
Other Expense	52252	Fundraising Expense Expenses directly related to a fundraising project for the school with a specific purpose.	52240
Other Expense	52253	Grant and Fund Expense Expenses directly related to a federal or state fund or grant given to the school for a specific purpose.	52240
Other Expense	52254	Bequests Expense Expenses related to monies from wills.	52240
Other Expense	52255	Other Expense Miscellaneous costs not covered by other accounts.	52240
Other Expense	52256	Refunds and Reimbursements - Disbursements for products or services already paid by the school.	52240
Other Expense	52257	Interest Expense Interest paid by the school.	52240
Other Expense	52258	School Hospitality Costs associated with school functions or gatherings.(E.g., registration or scheduling days, back-to-school night, school board expenses, etc.)	52240
Other Expense	52259	Yearbook Expenses related to the yearbook.	52240
Other Expense	52260	Graduation Expense Expenses related to student graduations.	52240
Other Expense	52261	Classified Ad Advertising costs associated with running classified ads.	52240
Other Expense	52270	Food Costs Expenses related to the operation of kitchen/food service area.	52240
Other Expense	52271	Food Supplies Costs related to supplies and miscellaneous expenses for kitchen/food service area.	52240
Other Expense	52272	Non-Government Food Program All expenses associated to the operation of a non-government subsidized food service program.	52240
Other Expense	52273	Tuition Bad Debt Expense An estimate of tuition that might not be collected.	52240
Other Expense	52275	Inter-School/Cluster Disbursements Disbursements to other schools.	52240
Other Expense	52283	Insurance Claim Expense - Expenses related to insurance claims.	52240

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		School Expense Accounts	
Other Expense	52360	INSTRUCTIONAL EXPENSE	Header
Other Expense	52361	Staff Development Fees, travel, materials and other expenses incurred by non-teaching personnel for meetings, in-service workshops, and development opportunities.	52360
Other Expense	52362	Student Activities Expenses for field trips, classroom projects, etc.	52360
Other Expense	52363	Extracurricular Expense Expenses for athletics, drama, debate, band, chorus, student council, newspapers, etc.	52360
Other Expense	52364	Educational Materials Expenses for textbooks, work books/sheets, teacher's manuals, standardized testing, etc.	52360
Other Expense	52365	Instructional Supplies All non-textbook supplies and materials related to instruction. (E.g., science equipment, records, tapes, kits, maps, globes, etc.)	52360
Other Expense	52366	Teaching Supplies/Paper Expenses for consumable teaching supplies. (E.g., paper, paints, chemicals, etc.)	52360
Other Expense	52367	Media/Library Expense Expenses associated with operation of Media or Library, such as audio-visual, books, tapes, computer programs, etc.	52360
Other Expense	52368	Other Expense Miscellaneous costs not covered by other programs.	52360
Other Expense	52369	Before and After Care Expense Non-wage costs associated with Before and After School programs.	52360
Other Expense	52370	Day Care Expense Non-wage costs associated with the Day Care programs.	52360
Other Expense	52371	Preschool Costs associated with the Preschool program.	52360
Other Expense	52480	PLANT OPERATIONS EXPENSE	Header
Other Expense	52481	Utilities Disbursement for gas, electricity, water, sewer, cable and garbage for all locations and buildings.	52480
Other Expense	52482	Telephone Disbursement for telephone for all departments.	52480
Other Expense	52483	Custodial Supplies All costs related to the cleaning of facilities, ordinary materials and supplies.	52480
Other Expense	52484	Contracted Services Expenditures for contracted vendor services. (E.g., janitorial services, snow removal, lawn care, AEA, asbestos fees, etc.)	52480
Other Expense	52485	Building Maintenance and Repair Disbursements for minor repairs or maintenance to school property. (E.g., painting, etc.)	52480

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		School Expense Accounts	
Other Expense	52486	Extraordinary Repairs Disbursements paid for major repairs to school property, purchase less than \$10,000. (E.g., boilers, fixtures, windows, etc.)	52480
Other Expense	52487	Other Expense Miscellaneous costs not covered by other program accounts.	52480
Other Expense	52488	Staff Development Staff development fees, travel, materials and other expenses incurred by maintenance, etc. for workshops and development opportunities, etc.	52480
Other Expense	52489	Transportation Costs for maintenance personnel for routine departmental responsibilities and tasks.	52480
Other Expense	52490	Grounds Equipment Disbursement for minor repairs or maintenance of outdoor equipment. (E.g., trucks, lawnmower, snow blower, etc.)	52480