

DOSP Standard Chart of Accounts – Account Descriptions

Functional Account Descriptions:

4000 Offertory Collection Weekend – Use this revenue account to record the total amount deposited in your bank account from the weekend’s offertory collection including receipts of offertory cash and checks received from parishioners and others during weekend regular Masses and offertory designated checks and cash received by the parish during the week immediately preceding weekend, regular Masses. Also recorded in this account are all electronic offertory giving deposits transferred to your bank operating account by credit card processors and ACH offertory deposits. You may either record revenue using Category 01-Cost Center 00-Functional Account 4000- Sub-account 00, use the sub accounts provided (see attached detailed chart of accounts) or any combination of the two. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.* **Best Practice:** Use the sub-accounts provided and the ConnectNow “Projects” feature to track additional details such as offertory per Mass.

4001 Offertory: Christmas - Use this revenue account to record each week the total amount deposited in your bank account that was designated as Christmas offertory by parishioners and others. Also recorded in this account are all electronic Christmas offertory giving deposits transferred to your bank operating account by credit card processors and ACH offertory deposits. You may either record revenue using Category 01-Cost Center 00-Functional Account 4001- Sub-account 00, use the sub accounts provided (see attached detailed chart of accounts) or any combination of the two. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.* **Best Practice:** Use the sub-accounts provided and the ConnectNow “Projects” feature to track additional details such as offertory per Mass.

4002 Offertory: Easter - Use this revenue account to record weekly the total amount deposited in your bank account that was designated as Easter offertory by parishioners and others. Also recorded in this account are all electronic Easter offertory giving deposits transferred to your bank operating account by credit card processors and ACH offertory deposits. You may either record revenue using Category 01-cost Center 00-Functional Account 4002- Sub-account 00, use the sub accounts provided (see attached detailed chart of accounts) for more detailed revenue tracking or any combination of the two. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.* **Best Practice:** Use the sub-accounts provided and the ConnectNow “Projects” feature to track additional details such as offertory per Mass time.

4003 Offertory: Holy Days – Use this revenue account to record weekly the total amount deposited in your bank account that was designated as Holy Day offertory by parishioners and others. Also recorded in this account are all Holy Days electronic offertory giving deposits transferred to your bank operating account by credit card processors and ACH offertory deposits. You may either record revenue using Category 01-Cost Center 00-Functional Account 4003- Sub-account 00, use the sub accounts provided (see attached detailed chart of accounts) for more detailed revenue tracking or any combination of the two. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.* **Best Practice:** Use the sub-accounts provided and the ConnectNow “Projects” feature to track additional details such as offertory per Mass time.

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4004 Offertory: Weekday Mass – Use this revenue account to record total receipts deposited from weekday Masses. Record revenue using: Category 01-Cost Center 00-Functional Account 4004- Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

Best Practice: Use the sub-accounts provided and the ConnectNow “Projects” feature to track additional details such as offertory per Mass time.

4005 Offertory: Special Masses - Use this revenue account to record total receipts deposited from weekday Masses. Record revenue using: Category 01-Cost Center 00-Functional Account 4005-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

Best Practice: Use the sub-accounts provided for more detailed revenue tracking and the ConnectNow “Projects” feature to track additional details such as offertory per Mass time.

4020 Program Income – Use this revenue account to record receipts deposited for Faith Formation programs, wedding fees, cemetery sales and fees, etc. You may either record revenue using Category 12-Cost Center 10-Functional Account 4020-Sub-account 00, use the cost centers and sub accounts provided (see attached detailed chart of accounts) for more detailed revenue tracking or any combination of the three. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.* **Best Practice:** Use the cost centers and sub-accounts provided for more detailed revenue tracking.

4100 Special Parish Collection - Use this revenue account to record total receipts deposited from Pastor approved second collections. Record revenue using: Category 03-Cost Center 00-Functional Account 4100-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4110 Debt Reduction Collection - Use this revenue account to record total receipts deposited from Pastor approved second collections for debt reduction. Record revenue using: Category 03-Cost Center 00-Functional Account 4110-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4120 Building Fund & Maintenance Collections - Use this revenue account to record total receipts deposited from Pastor approved second collections and solicitations for facility and grounds upgrades and maintenance. Record revenue using: Category 03-Cost Center 00-Functional Account 4120-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4140 Annual Pastoral Appeal Contribution - Use this revenue account to record APA pledge payments paid directly to the Diocese by parishioners and APA donations received from parishioners and others from in-parish APA fund raising activities. Record revenue using: Category 14-Cost Center 97-Functional Account 4140-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4150 School Collection: Diocesan Assessment - Use this revenue account receipts deposited from Pastor approved second collections for payment of Diocesan school assessments. Record revenue using:

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Category 15-Cost Center 97-Functional Account 4150-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4151 School Collection: Transfer to Schools - Use this revenue account to record in the general ledger total receipts deposited from Pastor approved second collections for support of parish and inter-parochial schools. Record revenue using: Category 15-Cost Center 98-Functional Account 4151-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4152 School Collection: Tuition Assistance - Use this revenue account to record in the general ledger total receipts deposited from Pastor approved second collections for tuition assistance of students attending parish and inter-parochial schools. Record revenue using: Category 15-Cost Center 98-Functional Account 4152-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4160 Donations - Use this revenue account to record donations received and deposited including votive candles, poor box donations, flower donations, etc. Record revenue using the Category and Cost Center that most describe the donation's planned use. Example - Recording votive receipts: Category 11-Cost Center 03-Functional Account 4160-Sub-account 21. You may also use the sub accounts provided (see attached detailed chart of accounts) to provided more detailed revenue tracking. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4165 Specific Ministry Donations - Use this revenue account to record donations received and deposited from small parish groups such as Prayer Groups, Hispanic Ministry, etc. Record revenue using: Category 13-Cost Center 18-Functional Account 4165-Sub-account 00. You may use the sub-accounts provided (see attached detailed chart of accounts) for more detailed revenue tracking or any combination of the three. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4170 Estates & Bequests: Parish - Use this revenue account for estates and bequests donations processed by the Diocesan Tribunal Office and deposited in the parish's DSL savings account. Record revenue using: Category 03-Cost Center 00-Functional Account 4170-Sub-account 00. *Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4200-00 Capital Campaign Contributions: Parish – Use this revenue account to record collections of pledges and one-time contributions for Diocesan approved campaigns.

4300 Diocesan Support - Use this revenue account to record in the general ledger Diocesan support payments received and deposited. Record revenue using: Category 03-Cost Center 00-Functional Account 4150-Sub-account 00. You may use the sub-accounts provided (see attached detailed chart of accounts) for more detailed revenue tracking. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4500 Program Fundraising Income: Parish (See 5630 for Expense) - Use this revenue account to record in the general ledger funds raised by parish ministries in support of their activities. Record revenue using

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the Category and Cost Center that most accurately describe the fundraising income's intended use.

Example –To Record a donation from the parish's Cub Scout pack: Category 23-Cost Center 24-Functional Account 44520-Sub-account 04. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4501 Entity Wide Fundraising - Use this revenue account to record miscellaneous parish revenues. Record revenue using: Category 34-Cost Center 96-Functional Account 4501-Sub-account 00. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4502 Merchandise Sales - Use this revenue account to record in the general ledger receipts from sales generated by parish Religious Article and Thrift Shops. Record revenue using Category 34- Cost Centers 93 or 94- Functional Account 4502-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4503 Rental Income: Parish - Use this revenue account to record rental payments for parish facilities. Example - To record a rental fee charged for a Parish Center event: Category 34-Cost Center 96-Functional Account 4503-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4520 Auxiliary Organizations Income – Use this revenue account to record funds donated to the parish by auxiliary organization. Record revenue using Category 34- Cost Centers 93 or 94- Functional Account 4502-Sub-account 00. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4600 Interest Income: Parish - Use this revenue account to record interest earned on funds on deposit in DSL savings accounts and bank interest earned. Record revenue using: Category 03-Cost Center 00-Functional Account 4600-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4605 Endowment Earnings – Use this revenue account to record interest earned and distributed to the parish during the pastoral year. on endowments managed by the Catholic Foundation. Record revenue using: Category 03-Cost Center 00-Functional Account 4605-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4610 Endowment Distributions - Use this revenue account to record the increase or decrease in the endowment net asset balance. Record revenue using: Category 03-Cost Center 00-Functional Account 4610-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4700 Stole Fees - Use this revenue account to record the total amount deposited in your bank account for designated stole fees including baptism, weddings, funerals, etc. A stole fee is an amount paid/donated by an individual that will be paid to clergy or musicians for presiding at baptisms, funeral, weddings and other events for which clergy or music is a part of the event. Record revenue using: Category 03-Cost Center 00-Functional Account 4600-Sub-account 00. You may also use the sub

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accounts provided (see attached detailed chart of accounts) to provided more detailed revenue tracking. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4800 Sale of Assets (Gain/Loss): Parish - Use this revenue account to record the net proceeds from the sale of parish fixed assets. Record revenue using: Category 03-Cost Center 00-Functional Account 4800-Sub-account 00. You may also use the sub accounts provided (see attached detailed chart of accounts) to provided more detailed revenue tracking. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

4900-00 Miscellaneous Income - Use this revenue account to record miscellaneous parish revenues. Record revenue using: Category 03-Cost Center 00-Functional Account 4900-Sub-account 00. You may also use the sub accounts provided (see attached detailed chart of accounts) to provided more detailed revenue tracking. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5100 Salaries: Clergy & Religious – Use this expense account to record gross payroll for assigned clergy, extra clergy and religious orders. Salaries for Incardinated Priests, Priests from Other Dioceses and Religious Priests in Parochial Assignments are set forth in the diocesan Compensation & Benefits for Priests manual which is revised annually. Also included in this account are Pastor approved stipends for occasional Priest, Seminarians and Religious Sisters and Brothers. Record the expense using: Category 10-Cost Center 01-Sub-accounts 00, 01, 02, or 03. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5105 Wages Lay – Use this expense account to record gross payroll for both salaried and hourly parish employees. For enhanced tracking of expenditures use the sub-accounts provided (see attached detailed chart of accounts). Example - Recording salaried (exempt) gross payroll cost for the Adult Faith Formation program: Category 12-Cost Center 12-Functional Account 5105-Sub-account 01. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.* Best Practice: Use the sub-accounts and multiple cost centers for enhanced expense tracking.

5110 Mass Stipends – Use this expense account to record Mass Stipends paid to assigned and occasional priests for Masses for which a Mass intention donation was made. Record the expense as follows: Category 10-Cost Center 01-Functional Account 5110-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5115 Stole Fees – Use this expense account to record the total amount paid to clergy and/or musicians as stole fees for baptism, weddings, funerals, etc. Record the expense as follows: Category 10-Cost Center 01-Functional Account 5115-Sub-account 00. For enhanced tracking of expenditures use the sub-accounts provided (see attached detailed chart of accounts). *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

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5120 Employment Taxes – Use this expense account to record the employer’s share of Social Security and Medicare. To record total the expense use the appropriate Categories and Cost Centers to allocate Employment Taxes to Ministries and/or Administrative Categories. Example - Recording Employment Taxes for the Adult Faith Formation program: Category 12-Cost Center 12-Functional Account 5120-Sub-account 00. For enhance tracking of expenditures use the sub-accounts provided (see attached detailed chart of accounts). *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5130 Pension - Use this expense account to record the employer’s monthly Pension cost. To record total the expense use the appropriate Categories and Cost Centers to allocate Pension cost to Ministries and/or Administrative Categories. Example - Recording Pension cost for the Adult Faith Formation program: Category 12-Cost Center 12-Functional Account 5130-Sub-account 00. Use Sub-account 01 to record pension costs for non-incardinated priest and religious. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5131 Health Benefits - Use this expense account to record the employer’s monthly Health Insurance premium. To record total the expense use the appropriate Categories and Cost Centers to allocate Health insurance premiums to Ministries and/or Administrative Categories. Example - Recording employer Health Benefits cost for the Adult Faith Formation program: Entity 01-Category 12-Cost Center 12-Functional Account 5131-Sub-account 00. Use Sub-account 01 to record pension costs for non-incardinated priest and religious. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5132 Group Life Insurance - Use this expense account to record the monthly premium for group life insurance paid by the employer. Use Categories and Cost Centers to allocate the cost to Ministries and/or the General Administration cost center. Example - Recording employer Group Life Insurance cost for the Pastor and/or Parochial Vicar: Entity 01-Category 10-Cost Center 01-Functional Account 5132-Sub-account 00.

5133 Disability Insurance - Use this expense account to record the monthly premium for Disability Insurance paid by the employer and use Categories and Cost Centers to allocate the cost to Ministries and/or the General Administration cost center. Example - Recording the parish’s monthly Disability Insurance premium for all maintenance employee: Entity 01-Category 32-Cost Center -30-Functional Account 5133-Sub-account 00.

5134 Reemployment Insurance - Use this expense account and the General Administration Cost Center to record the monthly premium for Reemployment Insurance (unemployment insurance) premium paid by the employer for all employees. Example - Recording the parish’s monthly Reemployment Insurance premium for all employees: Entity 01-Category 31-Cost Center -25-Functional Account 5134-Sub-account 00. *Note: You may allocate the cost to individual Categories and Cost Centers for detailed tracking of this expense (see Disability Insurance above).*

5135 Workers’ Compensation – Use this expense account and to and the General Administration cost center record the monthly premium for Workers’ Compensation insurance paid by the employer for all

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employees. Example - Recording the parish's monthly Workers' Compensation Insurance premium for all employees: Entity 01-Category 31-Cost Center -25-Functional Account 5135-Sub-account 00. *Note: You may allocate the cost to individual Categories and Cost Centers for detailed tracking of this expense (see Disability Insurance above).*

5140 Payroll Allowances: Clergy/Sem/Religious - Use this expense account to record the Automobile Allowance cost per payroll period for Incardinated Priests, Priests from Other Dioceses and Religious Priests in Parochial Assignments set forth in the diocesan Compensation & Benefits for Priests manual which is revised annually. Also include any Pastor approved payroll allowances for Seminarians and Religious Sisters and Brothers. Example - Recording the parish's payroll period expense for the Pastor's car allowance: Entity 01-Category 10-Cost Center -01-Functional Account 5140-Sub-account 02.

5141 Non Payroll Allowances: Clergy/Sem/Religious - Use this expense account to record the reimbursement of expenses based on allowances shown below to Incardinated Priests, Priests from Other Dioceses and Religious Priests in Parochial Assignments set forth in the diocesan Compensation & Benefits for Priests manual which is revised annually. Reimbursable amounts are to be paid on a "Actual cost to" basis. Non-Payroll Allowances include:

- Automobile Insurance
- Automobile Tag and License
- Diocesan Convocation
- Private Retreats
- Continuing Education
- Books, Periodicals and internet

Also include any Pastor approved reimbursement of expenses based on allowances for Seminarians and Religious Sisters and Brothers. Example - Recording the Pastor's reimbursement auto insurance: Entity 01-Category 10-Cost Center -01-Functional Account 5141-Sub-account 01.

5145 Table Expense - Use this expense account to record the cost of food and beverage purchased for rectory residents and their guests and for restaurant meals. Example - Recording the purchase of groceries for the rectory: Entity 01-Category 10-Cost Center 02-Functional Account 5145-Sub-account 02. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5146 Household Expense – Use this expense account to record the cost of miscellaneous items such as linens, bedding, kitchen items and other miscellaneous, non-repair and maintenance rectory expenses. Example - Recording the purchase of kitchen items for the rectory: Entity 01-Category 10-Cost Center 02-Functional Account 5146-Sub-account 02. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5200 Parish APA Assessment - Use this expense account to record the payment of the annual APA assessment. The balance in the account at year end must equal the annual assessment paid by your parish. Each month, record pledge redemptions paid to the diocese from the monthly diocesan statement in both the revenue (see Functional Account 4140) and expense accounts. Example –

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Recording the monthly pledge redemptions paid directly to the Diocese and any APA funds collected at your parish and remitted to the Diocese: Entity 01-Category 14-Cost Center 97-Functional Account 5200-Sub-account 00.

5210 School Assessment: Diocesan - Use this expense account to record the payment of the diocesan assessment for schools. The balance at year end must equal the annual diocesan assessment for your parish. Example – Recording the payment of all or a portion of the assessment: Entity 01-Category 15-Cost Center 98-Functional Account 5210-Sub-account 00.

5215 School Support: Trans to Schools - Use this expense account to record the payment of Pastor agreed upon support of parish and other parochial and diocesan schools. Example – To record approved support payments made a school: Entity 01-Category 15-Cost Center 98-Functional Account 5215-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5220 School Tuition Assistance - Use this expense account to record the payment of Pastor agreed upon tuition assistance for parish families. Example – Recording tuition assistance payments made to a school: Entity 01-Category 14-Cost Center 98-Functional Account 5220-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5300 Insurance Programs - Use this expense account to record payments made to the Diocese for monthly premiums for Property & Liability and Vehicle Insurance. Example - To record a monthly payment for Property & Liability Insurance: Entity 01-Category 32-Cost Center 30-Functional Account 5300-Sub-account 01. You may also use Sub-account 00 to record all property, liability and vehicle insurance premiums.

5310 Property Taxes - Use this expense account to record expenditures for property taxes due on assessable property. Church owned property is exempt from Ad Velorum taxes but assessments on property. Note: The expense is most often associated with infrastructure improvement assessments such as storm water/drainage improvements. Example-To record payment of an assessment due on the rectory: Entity 01-Category 32-Cost Center 39-Functional Account 5310-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5315-Office Expense - Use this expense account to record expenditures for office related expenses such as postage, copier expenses, stationary, envelopes, etc. In order to allocate office expenses and to provide enhanced expense tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for the purchase of envelopes: Entity 01-Category 31-Cost Center 25-Functional Account 5315-Sub-account 01. You may also use Sub-account 00 to record all office expenses. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.* **Best Practice:** Use Cost Center 25 and the Sub-account codes provided to record Office Expenses.

5316 Technology - Use this expense account to record expenditures for technology related expenditures including software, hardware, supplies, maintenance, website services, support and leased computer equipment. In order to allocate technology expenses and to provide enhanced expense tracking,

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multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for the purchase of laptop computer: Entity 01-Category 31-Cost Center 25-Functional Account 5316-Sub-account 02. You may also use Sub-account 00 to record all technology related expenses. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.* **Best Practice:** Use Cost Center 25 and the Sub-account codes provided to record Technology related expenses.

5317 Worship & Music Supplies - Use this expense account to record expenditures for liturgical supplies, flowers & environment, missalettes, musical supplies & equipment, licensing, etc. In order to allocate worship and music expenses and to provide enhanced expense tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for the purchase of sanctuary flowers: Entity 01-Category 11-Cost Center 03-Functional Account 5317-Sub-account 04. You may also use Sub-account 00 to record all worship and music expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5318 Bibles/Textbooks/Apps - Use this expense account to record expenditures for Bibles, printed textbooks and electronic books and applications. In order to allocate expenses and provide enhanced expense tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for the purchase of Bibles for the RCIA program: Entity 01-Category 12-Cost Center 11-Functional Account 5318-Sub-account 01. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5319 Instructional Supplies - Use this expense account to record expenditures for faith formation supplies including workbooks, supplies audio visual supplies, etc. In order to allocate instructional supplies expenses and to provide enhanced expense tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for the purchase of Bibles for the RCIA program: Entity 01-Category 12-Cost Center 10-Functional Account 5318-Sub-account 04. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.* **Best Practice:** Use Cost Center 10 and the Sub-account codes provided to record expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5320 Program Expense - Use this expense account to record expenditures for sacramental preparation, weddings, funerals, altar servers and quinceaneras, etc. In order to allocate program expenses and to provide enhanced expense tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for altar server training: Entity 01-Category 11-Cost Center 03-Functional Account 5320-Sub-account 27. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5325-00 Food & kitchen Expense - Use this expense account to record expenditures for food, supplies and equipment repairs and purchases for parish events and office use. In order to allocate program

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expenses and to provide enhanced expense tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for altar server training: Entity 01-Category 11-Cost Center 03-Functional Account 5320-Sub-account 27. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5326 Hospitality - Use this expense account to record expenditures for hospitality related expenditures including coffee and donuts, luncheons, banquets, special events, gifts, lay staff meals & entertainment, etc. In order to allocate hospitality expenses and to provide enhanced expense tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for the purchase of donuts to be served by the youth group after all masses: Entity 01-Category 12-Cost Center 16-Functional Account 5326-Sub-account 01. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5327 Seminars & Conferences - Use this expense account to record expenditures for Pastor approved, out of town travel to seminars and conferences including reimbursable registration fees, travel and lodging. In order to allocate expenses and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expense reimbursement to the Music Director for out of town travel to a seminar : Entity 01-Category 11-Cost Center 04-Functional Account 5327-Sub-account 02. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5328 Professional Development - Use this expense account to record expenditures for professional development including in-parish staff training and diocesan conferences and seminars. In order to allocate expenses and to provide enhanced tracking, multiple Cost Centers have been provided for your use. Example-To record an expense for diocesan bookkeeper certification: Entity 01-Category 31-Cost Center 26-Functional Account 5328-Sub-account 00. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5329 Professional Licenses & Accreditation - Use this expense account to record expenditures for required licenses and accreditation expenses. In order to allocate license and accreditation expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for annual membership dues for a church accounting organization: Entity 01-Category 31-Cost Center 26-Functional Account 5329-Sub-account 03. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5330 Retreats & Missions - Use this expense account to record expenditures for mission and/or retreat speaker fees and reimbursed expenses for travel and lodging. In order to allocate retreat and mission expenses and to provide enhanced expense tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for the speaker's fee for your annual parish mission: Entity 01-Category 11-Cost Center 03-Functional Account 5330-Sub-account 01. You may also

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use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5331 Travel Expenses - Use this expense account to record expenditures for reimbursable local travel such as a mileage reimbursement for travel to and from a diocesan meeting held at the Bethany Center. In order to allocate the expenses and to provide enhanced expense tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for a mileage reimbursement for the Religious Education Director: Entity 01-Category 12-Cost Center 12-Functional Account 5331-Sub-account 01. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5340 Legal & Professional Services - Use this expense account to record expenditures for auditing, accounting, answering services and payroll processing fees. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for payroll processing fees: Entity 01-Category 31-Cost Center 26-Functional Account 5340-Sub-account 03. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5350 Safe Environment/Background Check - Use this expense account to record expenditures for Level II Background Screening and reimbursements for Safe Environment Training. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers have been provided for your use. Example-To record payment of a Diocesan Level II invoice for Religious Education catechists: Entity 01-Category 12-Cost Center 10-Functional Account 5350-Sub-account 00. You may also use Sub-account 00 to record all expenditures. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5355 Marketing & Public Relations - Use this expense account to record expenditures for marketing and public relations activities. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an expenditure for advertising by the Director of Development: Entity 01-Category 31-Cost Center 27-Functional Account 5355-Sub-account 03. You may also use Sub-account 00 to record all expenditures. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5360 Donations to Other Organizations – Use this expense account to record expenditures for charity and outreach donations such as donations made to Pinellas Hope. Example-To record a donation to a homeless shelter: Entity 01-Category 13-Cost Center 19-Functional Account 5360-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5365 Contract Labor - Use this expense account to record expenditures for miscellaneous contracted labor services. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers have been provided for your use. Example-To record contracted janitorial labor for the church building: Entity 01-Category 32-Cost Center 34-Functional Account 5365-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

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5370 Security & Traffic - Use this expense account to record expenditures for law enforcement agencies and/or private security firms for traffic control and security services. Do not use this account for alarm monitoring. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers have been provided for your use. Example-To record the expense for weekend traffic control to Facilities General: Entity 01-Category 32-Cost Center 30-Functional Account 5370-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5400 Utilities - Use this expense account to record expenditures for electricity, water & sewer, trash removal and natural or propane gas. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record an payment of the electric bill for the Parish Center: Entity 01-Category 32-Cost Center 38-Functional Account 5400-Sub-account 01. You may also use Sub-account 00 to record all utility expenditures.

5405 Communications – Use this expense account to record expenditures for telephone land lines, mobile devices and broadband. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record payment of the monthly telephone bill for the Rectory: Entity 01-Category 10-Cost Center 02-Functional Account 5405-Sub-account 01. You may also use Sub-account 00 to record payments.

5430 Building Repairs & Maintenance - Use this expense account to record expenditures for building maintenance expenditures. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record the expense of a convent plumbing repair: Entity 01-Category 32-Cost Center 39-Functional Account 5430-Sub-account 04. You may also use Sub-account 00 to record all expenses and use the Cost Centers provided to allocate expenses for campus buildings or record all repairs and maintenance to Cost Center 30. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5435 Grounds Maintenance - Use this expense account to record expenditures for grounds maintenance. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record the expense of lawn care for the Rectory repair: Entity 01-Category 32-Cost Center 39-Functional Account 5435-Sub-account 01. You may also use Sub-account 00 to record all expenses and use the Cost Centers provided to allocate expenses for campus grounds maintenance or record all repairs and maintenance to Cost Center 30. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5440 Rent Expense - Use this expense account to record expenditures for special events rentals, storage facilities, and thrift/religious article stores. Example-To record the cost of leasing equipment for a major fundraiser: Entity 01-Category 34-Cost Center 96-Functional Account 5440-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5450 Vehicle Expense - Use this expense account to record expenditures for operations and maintenance of parish owned vehicles. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record the repair cost of a parish owned vehicle: Entity 01-Category 32-Cost Center 30-Functional Account

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5450-Sub-account 02. You may also use Sub-account 00 to record all expenses and use the Cost Centers provided to allocate expenses for vehicle expenses or record all repairs and maintenance to Cost Center 30. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5500 Cost of Goods Sold - Use this expense account to record expenditures for the cost of merchandise sold for both major fundraising activities and thrift/religious stores. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers have been provided for your use. Example-To record the cost merchandise sold as part of a major parish fundraiser: Entity 01-Category 34-Cost Center 96-Functional Account 55500-Sub-account 00. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5630 Program Fundraising Expense - Use this expense account to record expenses incurred by parish ministries in support of their activities. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record the expenses for youth group car wash: Entity 01-Category 12-Cost Center 16-Functional Account 5630-Sub-account 01. You may also use Sub-account 00 to record all expenses and use the Cost Centers provided to allocate expenses ministry fundraising *Note: 1.) Additional sub-accounts may be added by sending your request to the Diocesan Finance Office and 2.) the ConnectNow “projects” feature can be used to track individual fundraising activities.*

5631 Entity Wide Fundraising - Use this expense account to record expenditures for fundraising activities that are parish wide activities. Example-To record the bingo expenses: Entity 01-Category 34-Cost Center 96-Functional Account 5631-Sub-account 02. *Note: 1.) Additional sub-accounts may be added by sending your request to the Diocesan Finance Office and 2.) the ConnectNow “projects” feature can be used to track individual fundraising activities.*

5635 Specific Ministry Expense - Use this expense account to record expenditures associated with specific outreach ministries. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example-To record the expenses of a prayer group : Entity 01-Category 23-Cost Center 21-Functional Account 5635-Sub-account 02. You may either record the expenses in account number 5635-00, use sub-accounts approved by the Diocesan Finance Office (see attached detailed chart of accounts) or any combination of the two. *Note: Sub-accounts for ministries may be added by sending your request to the Diocesan Finance Office.*

5660 Banking & Credit Card Fees - Use this expense account to record expenditures for bank service fees, electronic giving fees and debit/credit card discounts and fees. In order to allocate the expense and to provide enhanced tracking, multiple Cost Centers and Sub-accounts have been provided for your use. Example - Record the monthly bank service charge for the parish operating account: Entity 01-Category 31-Cost Center 25-Functional Account 5660-Sub-account 01. You may also use Sub-account 00 to record all expenses and use the Cost Centers provided to allocate expenses for Banking & Credit Card Fees or record all types of expenses to Cost Center 25. *Note: Additional sub-accounts may be added by sending your request to the Diocesan Finance Office.*

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5661-00 Interest Expense - Use this expense account to record the cost of interest charged for bank and DSL loans. Example – To record interest expense: Entity 01-Category 31-Cost Center 25-Functional Account 5661-Sub-account 00. Use cost Center 25 and account 5600-00 to record the expense. *Note: Sub-accounts may be added by sending your request to the Diocesan Finance Office.*

5671-00 Auxiliary Organizations Expense – Use this account if you are recording gross revenue and expenses of an auxiliary organization (as opposed to recording net revenue). Expenses of the organization should be recorded in this account, and revenues should be recorded in account 4520 - Auxiliary Organizations Income.

XXXX-XX Dedicated Revenue and Expenses – T/B/D

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