

CATHOLIC DIOCESE OF ARLINGTON



PARISH CHART OF ACCOUNTS

PARISH CHART OF ACCOUNTS

INTRODUCTION

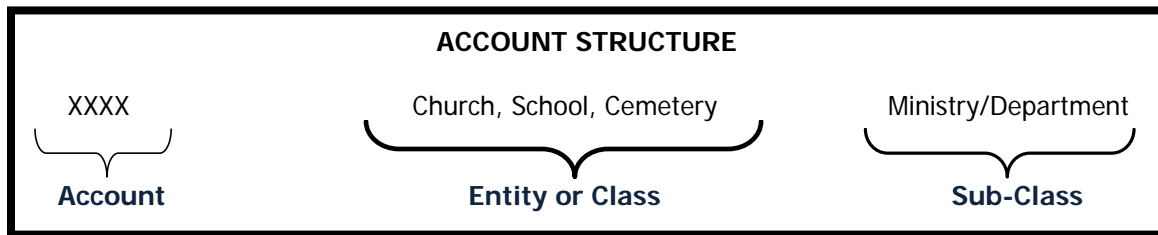
Financial records should accurately reflect the financial activity of each year. To adequately maintain the financial records of a parish or other entity, it is necessary to track financial information and classify this information in meaningful categories. The Chart of Accounts (COA) is the method used to accomplish this objective.

Comparability, the ability to compare one year with another, is essential to effective financial decision-making. Minimizing the number of accounts allows for increased efficiency and eliminates confusion in transaction posting and reporting.

Parishes are required to use the COA as written, in order to keep consistency in financial practices and reporting across all parishes.

ACCOUNT STRUCTURE

The chart is divided into three segments, XXXX-XX-XXX:



The **first segment** consists of a 4-digit account number used to track all activities. Account numbers and names have been defined.

The **second segment** is used to track an "entity" within a Parish. All activities in a Parish are categorized into three (3) areas of operations or "entities": Church, School, and Cemetery.

The **third segment** can be used to track activity by department/ministry (Sub-Class).

Account Number

Each account number has four digits; the first digit indicates the general type of account. Account numbers are arranged as follows:

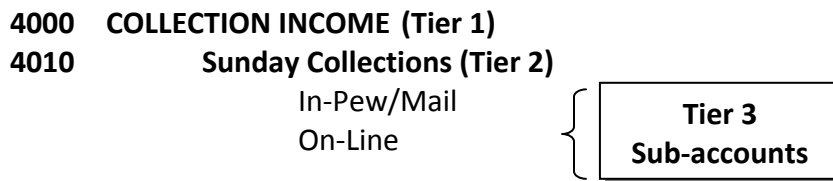
1000's	Assets
2000's	Liabilities
3000's	Net assets
4000's	Revenues
6000s – 8000's	Expenditures
5000's	Other Income
9000's	Other Expenses

PARISH CHART OF ACCOUNTS

Tier One Accounts: Tier 1 accounts are defined as **Header accounts**. Header accounts should never be used to post transactions; they are summary accounts. Parishes may not change or add to Header Accounts (Tier 1).

Tier Two Accounts: Tier 2 accounts are defined as **Sub-accounts**. Sub-accounts have been defined within each Header account. **In order to ensure consistency the defined sub-account numbers and descriptions cannot be changed.**

Tier Three Accounts: Tier 3 accounts are also defined as sub-accounts. If desired, each parish may establish further sub-accounts to provide greater detail to a specific Tier 2 account.



Entity or Class

The second segment xxxx-**XX**-xxx is used to track entities within a parish. There are three reporting entities that have been defined by the Diocesan Finance Officer. All activities in a Parish are categorized into three (3) areas of operations or “**entities**.” These entities are called “**Classes**” in the QuickBooks accounting software. When entries for revenues and expenses into the accounting system are made they must be assigned to one of the 3 classes listed below. Parishes will not have the option to add additional “classes”, but do have the option to add sub-classes.

CLASSES		
Church	School	Cemetery

Department/Ministry Accounting

The third segment xxxx-xx-**XXX** can be used to track activity by department/ministry. QuickBooks allows you to define sub-classes to define ministries or departments. Sub-classes should be identified under the proper class, i.e., Church, School. Examples of sub-classes would be Rectory, Religious Education, Youth Ministry, Preschool, K-8, PTO, etc.

Since each parish may operate a multitude of ministries, e.g., Religious Education, Charitable Works, Parish Events, Parish School, the financial records of the parish should reflect this diversity. Each ministry should receive financial information for his/her program; in addition, this information is necessary for the Pastor to responsibly administer the temporal goods of the parish. Classes/Sub-Classes are a means to classify financial information (revenue and expense) to fill this need.

Diocese of Arlington

Revised Chart of Accounts

BALANCE SHEET ACCOUNTS

ASSETS

1100	Operating Account
1110	Checking
1150	DIAL Savings
1160	Unrestricted Savings
1180	Restricted Savings
1190	Petty Cash
1200	Accounts Receivable
1210	Tuition Receivable
1220	Allowance for Uncollectible
1250	Other Accounts Receivable
1400	Fixed Assets
1600	Endowment Investment
1610	ADEF
1620	Foundation
1630	Other Endowments
1800	Other Assets
	Open

LIABILITIES

2100	Accounts Payable
2150	Credit Cards Payable
2175	Accrued Expenses
2200	Funds Held for Others
2210	National Collections
2250	Diocesan Collections
2280	Other Funds Held
2300	Payroll Liabilities
2350	Accrued Payroll
2400	Loans Payable
2500	Stipends Payable
2600	Deferred Revenue
2800	Due to Parish Organizations
2900	Exchange Accounts

NET ASSETS

3100	Unrestricted
3110	Temporarily Restricted
3120	Permanently Restricted

INCOME ACCOUNTS

OFFERTORY

4000	Collection Income
4010	Sunday Collections
4020	Holy Day Collections

MINISTRIES

4050	Liturgical/Sacramental Income
4060	Offerings
4070	Music
4100	Catechesis/Faith Formation
4110	Religious Education
4130	Youth Ministry
4150	Young Adult
4170	Adult
4200	Community/Service Inc
4210	Charitable Works
4230	Parish Organizations
4250	Parish Events

SCHOOL SOURCES

4300	School Tuition Related Income
4310	K-8 Tuition & Fees
4370	Preschool Tuition & Fees
4380	Financial Aid Funding*
4385	Financial Aid Granted <i>(Contra)</i>
4386	Tuition Discounts <i>(Contra)</i>
4387	Uncollected Tuition <i>(Contra)</i>

SCHOOL cont'd

4400	Student Services Income
4410	Cafeteria
4420	Extended Day
4430	Student Activities/Groups
4480	Other Student Services
4500	Parish Investment in School
4510	Cash Contribution
4520	Donated Services

OTHER SOURCES

4600	Unrestricted Income
4610	Donations - Unrestricted
4650	Interest - Unrestricted
4690	Other Unrestricted Income
4700	Restricted Income
4710	Donations - Restricted
4750	Interest - Restricted
4800	Development/Fundraising Income
	Open

OTHER INCOME

5100	Capital Campaigns
	Open
5200	Bequests
	Open
5300	Other Extraordinary Income
	Open
5400	Gains/Losses on Investments
	Open

*Required Tier 3 Accounts; see Account Descriptions for Account Names.

Diocese of Arlington

Revised Chart of Accounts

EXPENSE ACCOUNTS

CLERGY

6000	Salary/Benefits - Assigned Clergy
6010	Salary - Assigned Clergy
6030	Health Benefits
6050	Retirement
6090	Other Benefits
6100	Clergy Expenses
6110	Assigned Clergy Expenses
6150	Food & Meals
6160	Other Household Living
6180	Resident Priests

STAFFING

6500	Salary/Benefits - Staff
6510	Salary - Staff*
6560	FICA
6570	Health Benefits
6580	Retirement
6590	Other Benefits

MINISTRIES

7050	Liturgical/Sacramental Expense
7060	Liturgical Expense
7070	Music
7080	Supply Priests
7100	Catechesis/Faith Formation
7110	Religious Education
7130	Youth Ministry
7150	Young Adult
7170	Adult
7200	Community/Service Expense
7210	Charitable Works
7230	Parish Organizations
7250	Parish Events

SCHOOL

7300	School Instructional Expense
7310	K-8 Instructional*
7380	Preschool Instructional
7400	Student Services Expense
7410	Cafeteria
7420	Extended Day
7430	Student Activities/Groups
7490	Other Student Services
7500	Parish Investment in School
7510	Cash Contribution Expense
7520	Donated Services Expense

BUILDINGS

8000	Facilities Expense
8010	Repairs & Maintenance
8020	Maintenance Supplies
8030	Facilities Equipment
8040	Security
8050	Vehicle
8060	Property & Casualty
8090	Other Facilities
8100	Utilities Expense
8110	Electric
8120	Gas & Oil
8130	Water
8200	Technology Expense
8210	Equipment & Software
8220	Technology Service Support
8230	Telecommunications
8290	Other Technology Expense

ADMIN

8400	Administrative Expense
8410	Advertising
8420	Fees
8430	Offertory Expense
8440	Social Functions & Hospitality
8450	Staff Development & Training
8490	Other Admin Expense
8500	Office Expense
8510	Office Furniture
8520	Office Supplies
8530	Printing & Mailing
8590	Other Office Expense
8600	Diocesan Assessments
8610	Operating Assessment
8620	Tuition Assistance Program
8630	Arlington Catholic Herald
8800	Development/Fundraising Expense
	Open

OTHER EXPENSE

9100	Capital Expenditures
	Open
9200	Interest on Debt
	Open
9300	Other Extraordinary Expense
	Open
9900	Prior Period Adjustments
	Open
9999	Ask My Accountant

*Required Tier 3 Accounts; see Account Descriptions for Account Names.

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
BALANCE SHEET ACCOUNTS			
ASSETS			
1100	Operating Account		Bank
1110	Checking	<i>Your main parish checking account.</i>	
1150	DIAL Savings		Bank
1160	Unrestricted Savings	<i>Unrestricted funds invested in the DIAL accounts. Deposits to, and withdrawals from are recorded in this account.</i>	
1180	Restricted Savings	<i>Restricted funds invested in the DIAL accounts. Deposits to, and withdrawals from are recorded in this account.</i>	
1190	Petty Cash	<i>Recording the minimal amount of cash kept on hand for small expenditures supported by vouchers/log.</i>	Bank
1200	Accounts Receivable		Accts Receivable
1210	Tuition Receivable	<i>Recording unpaid tuition. When payments are made for the unpaid accounts, you will debit cash and credit this account. This account is used for accrual accounting purposes, please refer to diocesan policy on recording tuition.</i>	
1220	Allowance for Uncollectible	<i>Recording allowance for uncollected tuition.</i>	
1250	Other Accounts Receivable	<i>Other amounts owed to parish.</i>	
1400	Fixed Assets	<i>Recording of land and depreciable assets.</i>	Fixed Asset
1600	Endowment Investment		Other Asset
1610	ADEF	<i>Assets held within the Arlington Diocesan Educational Foundation (ADEF) in which the parish has a beneficial interest in the asset value.</i>	
1620	Foundation	<i>Assets held in the Foundation endowment in which restrictions are placed over the use of the principal and the use of the earnings may be limited for a specific purpose.</i>	
1630	Other Endowments	<i>Other endowments (other than ADEF and Foundation).</i>	
1800	Other Assets		Other Asset
	Open	<i>Prepaid expenses, inventory (book/gift store), other current assets, etc. Recommend subaccounts.</i>	
LIABILITIES			
2100	Accounts Payable	<i>Amounts owed on account for materials or services purchased from vendors. Invoice Only.</i>	Accts Payable
2150	Credit Cards Payable	<i>Amounts owed on credit cards for materials or services purchased from vendors.</i>	Credit Card
2175	Accrued Expenses	<i>Expenses incurred but not yet invoiced at month or fiscal year end.</i>	Current Liability

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
2200	Funds Held for Others		Current Liability
2210	National Collections	<i>Collections taken to support the universal Church. Create subaccounts for each collection.</i>	
2250	Diocesan Collections	<i>Collections taken to support the diocese, i.e., Catholic Charities, Diocesan Retired Priests. Create subaccounts for each collection.</i>	
2280	Other Funds Held	<i>Collections taken up to support other outside missions and ministries.</i>	
2300	Payroll Liabilities		Current Liability
		<i>Amounts withheld from the employees' pay for FICA, federal, state taxes, amounts withheld for 403b plan, garnishments, HSA, etc.</i>	
2350	Accrued Payroll	<i>Accrued teacher salaries and employee vacation.</i>	Current Liability
2400	Loans Payable		Current Liability
		<i>Amounts due on loans received. Only the principal portion of a loan repayment should be recorded here. The interest portion of the payment would be recorded in account 8950 Interest Expense.</i>	
2500	Stipends Payable		Current Liability
		<i>Funds received and disbursed for the payment of Mass stipends are summarized in this account. Cash received for a Mass Intention is credited to this account. When disbursements to the clergy are made, the account is debited.</i>	
2600	Deferred Revenue		Current Liability
		<i>Funds received in advance of providing services, e.g., prepaid tuition, registration fees, etc. When services are provided, the appropriate income account is credited and this account is debited.</i>	
2800	Due to Parish Organizations		Current Liability
		<i>Funds collected and distributed for affiliated parish organization. Activity greater than \$5,000 should be recorded within the income statement.</i>	
2900	Exchange Accounts		Current Liability
		<i>Recording incidental and relatively small "in and out purchases". Funds are not treated as income or expense of the church or school. For example, a class wants a small item but the students have to pay for this item. The teacher collects the money from the students and makes a purchase. Subaccounts recommended to aid in reconciliation and reporting.</i>	
NET ASSETS			
3100	Unrestricted	<i>Net assets that are not subject to restrictions.</i>	Equity
3110	Temporarily Restricted	<i>Donations that are limited by donor-imposed stipulations that either expire by actions of the parish or passage of time.</i>	Equity
3120	Permanently Restricted	<i>Donations with restrictions placed by the donor that cannot be removed by actions of the parish or passage of time.</i>	Equity

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
INCOME ACCOUNTS			
CHURCH SOURCES			
4000	Collection Income		Income
4010	Sunday Collections	<i>To record unrestricted gifts in envelopes, loose checks and cash collected at Sunday Mass. Create a subaccount for gifts received through electronic means for Sunday Offertory.</i>	
4020	Holy Day Collections	<i>To record all unrestricted gifts collected non-Sunday holy days of obligation. Create a subaccount for gifts received through electronic means for Holy Day Offertory.</i>	
MINISTRIES			
4050	Liturgical/Sacramental Income		Income
4060	Offerings	<i>Offerings received for novenas, votive candles, altar flowers, free-will offerings, sacramental services (weddings, baptisms, funerals), etc.</i>	
4070	Music	<i>Revenue received by the parish to help supplement music costs.</i>	
4100	Catechesis/Faith Formation		Income
4110	Religious Education	<i>Revenue received by the parish to be used toward the expenses of maintaining a religious education program for youth.</i>	
4130	Youth Ministry	<i>Revenue received by the parish to be used toward the expenses of youth ministry.</i>	
4150	Young Adults	<i>Revenue received by the parish to be used toward the expenses of young adult ministry.</i>	
4170	Adult	<i>Revenue received by the parish to be used toward the expense of maintaining an adult catechesis/faith formation programs, such as RCIA, bible study, guest speakers, retreats, Catholics Come Home, FORMED, etc.</i>	
4200	Community & Service Income		Income
4210	Charitable Works	<i>Since each parish may operate a multitude of ministries and hold various parish events, this account is used to reflect this diversity. Record here revenues for Charitable Works, such as donations to missions, poor box, charitable organizations and parish social outreach programs. Include under Parish Organizations revenues for community-building efforts, such as CYO Sports, Mom's Group, Men's Group, Seniors Group, and so on. Include revenues associated with Parish Events, such as Fall Festival, Golf Tournaments, Lenten Suppers, etc.</i>	
4230	Parish Organizations		
4250	Parish Events		

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
SCHOOL SOURCES			
4300	School Tuition Related Income		Income
4310	K-8 Tuition & Fees	<i>Gross tuition before allowances, discounts, grants, registration, application or enrollment fees earned.</i>	
4370	Preschool Tuition & Fees	<i>Gross tuition before allowances, discounts, registration, application or enrollment fees earned.</i>	
4380	Financial Aid Funding*	<i>This includes tuition aid received from the diocese, parish and any other source to provide tuition assistance to students and families. Note: Required Tier 3 subaccounts should be created for Diocesan Tuition Assistance, Parish Tuition Assistance and Other Tuition Assistance.</i>	
4385	Financial Aid Granted (Contra Account)	<i>Recording all tuition aid granted to any specific child or family from the Financial Aid Funding account or scholarship funds. A debit balance account.</i>	
4386	Tuition Discounts (Contra Account)	<i>Discounts given to school teachers and staff whose children are enrolled in the school, prepaid tuition discounts, and any other discount that may be given. A debit balance account.</i>	
4387	Uncollected Tuition (Contra Account)	<i>Write-off of current year tuition which is deemed uncollectible. A debit balance account.</i>	
4400	Student Services Income		Income
4410	Cafeteria	<i>Revenue received for cafeteria program. Create a subaccount if you need to track government milk program receipts.</i>	
4420	Extended Day	<i>Revenue received for extended day, before and after school care program.</i>	
4430	Student Activities/Groups	<i>Revenues for student activities within the school day such as yearbook, school store, learning center, field trips, and athletic programs. And for student groups outside of the school day, such as chess club and athletic programs.</i>	
4490	Other Student Services	<i>Revenues that cannot be assigned to any other revenue account. The entry should include appropriate clarification in the memo line.</i>	
4500	Parish Investment in School Income		
4510	Cash Contribution	<i>Cash received from the parish to the school to cover school operating expense. This does not include Tuition Assistance.</i>	
4520	Donated Services	<i>Payments made directly by the parish for school operating expenses. This does not include Tuition Assistance</i>	

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
OTHER SOURCES			
4600	Unrestricted Income		Income
4610	Donations - Unrestricted	<i>Unrestricted gifts received outside of regular offertory gifts, including but not limited to year-end gifts; parish needs; Catholic Herald; donations received from other parishes; one-time donations (with no restriction).</i>	
4650	Interest - Unrestricted	<i>Interest earned on unrestricted savings accounts.</i>	
4690	Other Unrestricted Income	<i>Revenues that cannot be assigned to any other revenue account. Includes revenue received from bulletin advertising, rental income for parish facilities, priest in residence, etc.</i>	
4700	Restricted Income		Income
4710	Donations - Restricted	<i>Donor-restricted gifts received outside of regular offertory, including but not limited to one-time donations with restrictions, endowments, grants, scholarships, tuition assistance, etc. Parish second collections that are restricted, e.g., building. Collections for a specific parish ministry such as youth ministry or religious ed, should be recorded in the natural account. Capital Campaigns are recorded under 5100.</i>	
4750	Interest - Restricted	<i>Interest earned on restricted savings accounts.</i>	
4800	Development/Fundraising Income		Income
	Open	<i>Funds received from an annual appeal or annual gifts from alumni, parishioners, parents, etc. Please note that donor funds received for a stated purpose should be recorded in Restricted Income Account. This account is also used for revenue earned from fundraising activities for general parish operations. Fundraising events for parish organizations accounts should be recorded in the corresponding natural account.</i>	
OTHER INCOME			
5100	Capital Campaigns		Other Income
	Open	<i>Restricted gifts made in response to a parish-sponsored capital campaign solicitation.</i>	
5200	Bequests		Other Income
	Open	<i>Gifts received from wills or sale of any property donated in a will; \$10,000 minimum threshold.</i>	
5300	Other Extraordinary Income		Other Income
	Open	<i>Proceeds received from insurance claims, etc.</i>	
5400	Gains/Losses on Investments		Other Income
	Open	<i>Unrealized gains and losses passed through by CDA Foundation, ADEF and other endowments.</i>	

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
EXPENSE ACCOUNTS			
CLERGY			
6000	Salary & Benefits - Assigned Clergy		<i>Expense</i>
6010	Salary - Assigned Clergy	<i>Gross salaries for assigned pastor and parochial vicars.</i>	
6030	Health - Clergy	<i>Cost of health benefits for assigned clergy.</i>	
6040	Retirement - Clergy	<i>Pension contribution for assigned assigned clergy</i>	
6090	Other Benefits	<i>Cost of life, disability (STD & LTD), etc.</i>	
6100	Other Clergy & Religious		<i>Expense</i>
6110	Assigned Clergy Expense	<i>Reimbursable expenses (receipt required) incurred by clergy to include vehicle allowance, continuing education, retreats, gas, insurance, personal property tax, etc. Assessments billed by the diocese including Continuing Formation Fund, Convocation, Diocesan Retreat, Permanent Deacon Assessment, etc.</i>	
6150	Food & Meals	<i>Recording rectory food and restaurant meals.</i>	
6160	Other Household Living	<i>Cost of cleaning and other supplies/household items for rectory and convent, including furniture.</i>	
6180	Resident Priests	<i>Stipends paid to priests that are in residence. Resident priests are those who are studying, and may help out in the pastoral work in a parish. These payments would be reportable on a 1099-MISC if they reach the IRS threshold.</i>	
STAFFING			
6500	Salary & Benefits - Staff		<i>Expense</i>
6510	Salary - Staff*	<i>Gross salaries for all full-time and part-time parish and school employees, including bonuses. Gross salaries for all full-time and part-time school employees. Note: Required Tier 3 accounts Admin, Instructional (teachers, aides, substitutes), Preschool, Admin, Cafeteria, Extended Day, and Other. Also included is the monthly stipend for religious brother and sisters stated in the annual remuneration letter that are on staff.</i>	
6560	FICA	<i>Cost of employer's share of the Social Security and Medicare tax paid to the IRS.</i>	
6570	Health	<i>Cost of health benefits for employees, including religious sisters or brothers on staff.</i>	
6580	Retirement	<i>Pension contributions toward employee retirement, including religious sisters or brothers on staff.</i>	
6590	Other Benefits	<i>Cost of life, disability (STD & LTD), Workers' Comp and unemployment insurance. Include additional benefits for religious, i.e. housing.</i>	

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
MINISTRIES			
7050	Liturgical/Sacramental		Expense
7060	Liturgical Expense	<i>Cost for liturgical supplies and materials, including altar bread and wine, flowers, linens, vestments, hosts, wine, candles, purificators, corporals, altar cloths, missals, hymnals, and liturgical publications for use by clergy in preparation for or during religious ceremonies. Stipends paid to deacons for pastoral services.</i>	
7070	Music	<i>Cost for music materials, fees paid to independent contractors, purchasing and maintaining music equipment.</i>	
7080	Supply Priests	<i>Stipends paid to supply priests. A supply priest is not assigned to or in residence in the parish but who assists at the parish as needed (due to the assigned priests being on vacation, sick leave, or performing other diocesan functions; or simply because there is a need). Supply priests are sometimes visitors to the area, diocesan priests or retired priests that will provide the sacraments and celebrate Mass. Stipend(s) paid to supply priests would be reportable on a 1099-MISC if they reach the IRS threshold.</i>	
7100	Faith Formation		Expense
7110	Religious Education	<i>Cost of religious education programs for youth.</i>	
7130	Youth Ministry	<i>Cost of youth ministry programs, e.g., World Youth Day, BASH, etc.</i>	
7150	Young Adult	<i>Cost of young adult ministry.</i>	
7170	Adult	<i>Cost of maintaining an adult catechesis/faith formation programs. Such as RCIA, bible study, guest speakers, retreats, Catholics Come Home, FORMED, etc.</i>	
7200	Community/Service		Expense
7210	Charitable Works	<i>Since each parish may operate a multitude of ministries and hold various parish events, this account is used to reflect this diversity. Record here expense for charitable works, such as donations to missions, poor box, charitable organizations and parish social outreach programs. Include under Parish Organizations expenses for community-building efforts, such as CYO Sports, Mom's Group, Men's Group, Seniors Group, and so on. Include expenses associated with Parish Events, such as Fall Festival, Golf Tournaments, Lenten Suppers, etc.</i>	
7230	Parish Organizations		
7250	Parish Events		

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
SCHOOL			
7300	School Instructional Expense		Expense
7310	K-8 Instructional*	<i>Cost of textbooks, workbooks, supplies and materials used in the classroom should be recorded here. Note: Required Tier 3 subaccounts for DFE reporting are Classroom Materials Expense, Student Computers & Software, Library Expense, Textbook Expense, Counseling/Guidance Counselor Expense, Testing Expense, and Teacher Seminars.</i>	
7380	Preschool Instructional	<i>Cost of supplies and materials used in the preschool classroom. Subaccounts should be used for further classification and tracking.</i>	
7400	Student Services Expense		Expense
7410	Cafeteria	<i>Cost of food and beverages to be resold as well as other cafeteria supplies. For reporting purposes, you may want to create a subaccount for Milk Program.</i>	
7420	Extended Day	<i>Cost of snacks and supplies for the before and after school care program.</i>	
7430	Student Activities/Groups	<i>Expenditures for student activities within the school day such as yearbook, school store, learning center, field trips, and athletic programs. Use also for student groups outside of the school day, such as chess club and athletic programs.</i>	
7490	Other Student Services	<i>Expenditure that cannot be assigned to any other account, e.g., Clinic supplies. Use memo field for further clarification.</i>	
7500	Parish Investment in School Expense		Expense
7510	Cash Contribution Exp	<i>Cash paid to the school to cover school operating expense. Does not include Tuition Assistance.</i>	
7520	Donated Services Exp	<i>Payments made directly by the parish for school operating expenses. Does not include Tuition Assistance.</i>	
BUILDINGS			
8000	Facilities Expense		Expense
8010	Repairs & Maintenance	<i>Costs of normal maintenance or repair of parish property. Extensive repairs which extend the life of the equipment should be coded as Capital Expenditures. Parishes can add Contracted Services as a Tier 3 subaccounts by trade: electrical, HVACs, plumbing, etc.</i>	
8020	Maintenance Supplies	<i>Cost for materials and supplies for facilities maintenance such as brooms, mops, soap, and light bulbs.</i>	

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
8030	Facilities Equipment	<i>Cost of purchasing of machinery or equipment.</i>	
8040	Security	<i>Cost of security system, safe, cameras and any other services that contribute to provide a safe and secure environment.</i>	
8050	Vehicle	<i>Cost of parish-owned vehicles to operate; for example, maintenance, fuel, repair, property tax and insurance.</i>	
8060	Property & Casualty Ins	<i>Cost of property insurance premiums, as billed by the diocese, on parish property.</i>	
8090	Other Facilities	<i>Expenses that cannot be assigned to any other expense account. The entry should include appropriate clarification in the memo line.</i>	
8100	Utilities Expense		Expense
8110	Electric		
8120	Gas & Oil		
8130	Water		
8200	Technology Expense		Expense
8210	Equipment & Software	<i>Cost for software, computers, servers, etc. Classroom computers and software should be recorded under 7300 School Instructional.</i>	
8220	Technology Service Support	<i>Cost of contracted IT services.</i>	
8230	Telecommunications	<i>Cost of telephone, internet/cable, etc.</i>	
8290	Other Technology Expense	<i>Expenses that cannot be assigned to any other expense account. The entry should include appropriate clarification in the memo line.</i>	
ADMIN			
8400	Administrative Expense		Expense
8410	Advertising	<i>Print ads, posters, flyers, signs, employment ads, brochures, etc.</i>	
8420	Fees	<i>Fees and dues paid to organizations, individuals or charged by bank, including dues and subscriptions, OCP Compliance, NSF fees, deposit correction or statement fees, payroll fees, audit fees, professional services, lawyers, accounting services, etc. (Payments made to individuals would be reportable on a 1099-MISC if they reach the IRS threshold.)</i>	
8430	Offertory Expense	<i>Cost of offertory envelopes, armored carriers/security, tamper-proof bags and fees associated with EFT giving.</i>	
8440	Social Functions & Hospitality	<i>Gifts to volunteers, events of appreciation, staff luncheons, donuts for counters, etc.</i>	
8450	Staff Development & Training	<i>Education and training fees other than clergy.</i>	

Diocese of Arlington

Parish Chart of Accounts

Acct #	Account Name	Use this account for:	Account Type
8490	Other Admin Exp	<i>Expenses that cannot be assigned to any other expense account. The entry should include appropriate clarification in the memo line.</i>	
8500	Office Expense		Expense
8510	Office Furniture	<i>Cost of office furniture, filing cabinets, desks, chairs, etc.</i>	
8520	Office Supplies	<i>Paper, pens, calendars, paper clips, water, coffee, etc., excluding technology.</i>	
8530	Printing & Mailing	<i>Cost of postage stamps, postage meter expenses, postage permits, etc. Printing expenses including desktop printers, ink cartridges, letterhead, envelopes, etc. Copier lease and maintenance payments are recorded here.</i>	
8590	Other Office Expense	<i>Expenses that cannot be assigned to any other expense account. The entry should include appropriate clarification in the memo line.</i>	
8600	Diocesan Assessments		Expense
8610	Operating Assessment	<i>Recording assessment billed by the diocese to support offices that serve parishes and schools.</i>	
8620	Tuition Assistance Program	<i>Recording assessment billed by the diocese for the tuition assistance program.</i>	
8630	Arlington Catholic Herald	<i>Recording assessment billed by the Catholic Herald.</i>	
8800	Development & Fundraising Expense		Expense
	Open	<i>Costs related to annual appeal such as printing, mailings, meetings, events, etc. And costs incurred for fundraising activities for general parish operations. Additional accounts may be added for each fund raising event. Fundraising events for Faith Formation accounts should be recorded in corresponding account.</i>	
OTHER EXPENSE			
9100	Capital Expenditures		Other Expense
	Open	<i>Cost of capital outlay: construction of new church, capital improvements to existing buildings (roofs, windows, HVAC systems) or parking lots/ground improvements, etc. Subaccounts are recommended for each major category. \$10,000 minimum threshold and useful life of 5-10 years.</i>	
9200	Interest on Debt		Other Expense
	Open	<i>Interest paid on DIAL Loans.</i>	
9300	Other Extraordinary Expense		Other Expense
	Open	<i>Recording fixed asset(s) depreciation.</i>	
9900	Prior Period Adjustments		Other Expense
	Open	<i>Adjustments from prior periods due to audit.</i>	
9999	Ask My Accountant		Other Expense