

REVENUE	ACCOUNT DESCRIPTIONS	ACCOUNT COMMENTS
4000	Offertory collections	Will be at least two sub accounts, one has to be Adult Envelope. The second sub account can be all Other Collections or whatever the parish wants to segregate such as loose, childrens envelope, Holy Days, Votive, Etc.
4100	Donations \ Bequests - Unrestricted	Likely sub account Memorials (unrestricted)
4150	Donations \ Bequests - Restricted	Potential sub accounts Building Fund, Capital Campaign, restricted Memorials, Tuition Aid, donations for specific programs, etc.
4180	Outreach \ Charity	
4190	Investment earnings	Earnings from Expansion CDs, Diocese Foundation, other investments, realized and unrealized gain/losses on investments
4200	Diocesan Subsidy	
4220	Other Subsidy	Subsidies from other than the diocese. May be sub accounts for school subsidy from parish, BACEF (Bismarck parishes), Casey Trust (Bismarck parishes), and others.
4250	Diocesan Grants	For the Diocesan Religious Education Grant and other diocesan grants.
4260	Other Grants	Grants other than from the diocese such as Catholic Extension Service, Catholic Home Mission, etc.
4300	Activity \ Program fees	Fees collected for Religious Ed, Vacation Bible School, Confirmation Fee, Faith Formation, etc. (school activity fees use acct #4800)
4350	Fundraising	Fall Dinners, Festivals, Special Raffles, (Affiliated organizations are separate acct #4900)
4380	Sale of Articles	Sales of articles such as Light House CDs, small gift shops run by parish, school/athletic items, etc.
4400	Parish Cluster \ Cost Share Income \ Reimbursements	Reimbursements, can be used for cluster parish charges and receipts ( for cluster parish charges and receipts, an alternate method to use is Accounts Receivable)
4450	Property Use \ Rental Fee	Special Events, Luncheons, rental of farm land, etc
4500	Interest income	Checking or money market interest (investment earnings are #4190)
4520	Insurance Proceeds	Funds from insurance claims such as Catholic Mutual/Diocese payment on a claim.
4550	Mineral Rights Revenue	Royalty and Lease Income from Oil & Gas, and other mineral rights such as gravel, sand, etc. Sub accounts recommended if more than one type is received.
4600	Stipends and offerings	Mass offerings
4650	Other Income	Environment Enhancement - Flowers, Bulletin Advertising, and year book advertising, CRP, etc.
4700	Tuition	Sub accounts recommended for different tuition categories.
4750	Pre-K \ After School \ Daycare Attendance Fees	Sub accounts recommended for Pre-K, After School Care or Extended Day Care.
4800	Student \ School Activity Fees	School fees, sub accounts recommended.
4820	Transportation Fee	School transportation fee
4850	Hot Lunch Income	Recommend sub accounts to segregate School Federal subsidies
4900	Affiliated organization revenues	Revenues for Affiliated Organizations such as Altar Society, Men's Club, Youth Group, etc.
4950	Cemetery Income	Typical Cemetery type income
4190	Gain/Loss on Sale of Assets	
<b>EXPENSES</b>		
5000	Salaries	Use sub accounts to differentiate preferred areas. The roll up into a main Payroll account conceals sensitive detail.
5010	Payroll Taxes	Recommend using sub accounts for Employer FICA, Medicare.
5020	Health Insurance	Health care benefit such as insurance premiums
5030	Retirement	Likely sub accounts 401(k)-clergy, 401(k)-lay & PBA
5040	Fringe benefits - Other	Recommend sub accounts for Workers Comp, Flex Contributions, LTD, LTC-clergy, etc.
5100	Conferences \ Seminars \ Workshops \ Staff Development	Potential sub accounts for development related items
5110	Professional Expenses	Likely sub accounts legal, accounting, payroll, MYB, consultant
5120	Dues and Memberships	ND State Corporation Filing Fee should go under this account (this \$10 annual fee is not worthy of a separate account number)
5300	Rectory & Clergy Expenses	Highly recommend sub account for food, living expenses, Rectory capital expenditures, repairs & maintenance, Other Clergy Sub accounts to consider Mass stipends/stole fees paid, meals away from rectory, etc. (Note: mileage for clergy is in Transportation acct #5850 and rectory specific internet, phone, cable TV would be here not #5500)
5400	Hospitality	
5410	Food and Related Misc - Ministry	Food for ministry related items, not groceries for rectory, this could also be used for food expenses or supplies for hot lunch program.
5500	Telephone & Communications	Recommend sub accounts telephone, internet, cable TV,
5510	Technology	This account to include hardware, software & support
5520	Marketing \ Community Promotion	For parish or mission promotion Example: CIM Broken Arrow Newsletter - communications expenses
5530	Books \ Periodicals \ Subscriptions	For newspaper, magazines, Library Books
5540	Article & Items for Resale	For purchase of items related to income account #4380
5550	Textbooks, Workbooks, and Missals	
5560	Testing Materials	Typical ministry related such as FOCCUS, Marriage, and Classroom, etc.
5570	Classroom Supplies	Also can be used for educational activity supplies
5600	Liturgy Expenses	Likely Sub accounts for Music, flowers & liturgical environment, sanctuary & liturgy supplies,
5610	Ministry Expenses	This account primarily for parishes that do not break out between religious education groups but want Ministry segregated
5700	Office Supplies	
5710	Printing \ Copying	
5720	Postage \ Shipping	
5730	Interest Expense	
5740	Bank \ payment Processing Fees	
5800	Insurance	Property and Liability insurance not health care
5810	Utilities	Recommend sub accounts Electric, Gas, Propane, Water
5820	Repairs and Maintenance (non-rectory)	Likely Sub account for different buildings (for rectory use #5300)
5830	Grounds Management	Likely sub account for snow, grass, pkg lot, landscaping, etc
5840	Vehicle Maintenance	
5850	Transportation	Sub accounts for mileage reimbursement, and travel to conferences, including clergy etc.
5860	Rent Expense	For rental of any type, also include a sub account for expenses to maintain property owned and lease out (i.e. farm land)
5870	Property Taxes and Assessments	
5880	Office Equipment & Furniture	Use sub accounts if it's desirable to distinguish different offices, ministries, etc.
5890	Other Capital Expenditures	Use sub accounts if it's desirable to distinguish different offices, ministries, etc.
5895	Depreciation	
5900	Tuition Assistance	Expense for assistance provided for tuition
5910	Donations \ Outreach \ Charity	Parish donations or charity expenses
5920	Fundraising Expenses	Fundraising expenses-examples for school clubs, Catholic Indian Mission fundraising, (Affiliated Organization expenses use acct #5950)
5950	Affiliated Organization Expenses	Sub accounts can provide more detail
No "other" or "miscellaneous" diocese account has been established. Parishes should refrain from using this type of account, but because the diocese has no control of parish sub accounts it is understood that a parish can enter "other expense" as a sub account under one of the diocese accounts.		
<b>DEDICATED FUNDS - temporarily restricted</b>		
8100	God's Share Appeal	Use corresponding account for the receipt or payment of the collection
8115	African Mission	
8120	Black & Indian Collection	
8125	Holy Father collection	
8130	Holy Land Collection	
8135	Home Mission collection	
8140	Retirement Fund for Religious	
8145	Propagation Fatih/Mission Sunday	
8150	Rice Bowl	
8155	Catholic Campaign for Human Development	
8160	Other Diocese Collections	
8165	Other Parish Collections	
8170	Mass Stipends	
8175	Capital Campaign	
8180	Building Fund	
8185	Other Dedicated Funds	