

Policy B-5.9 - Account List

**OTHER (9)**

| <u>Category</u>              | <u>Account Number</u> | <u>Account Name</u>              | <u>Shortcut</u> |
|------------------------------|-----------------------|----------------------------------|-----------------|
| <b>ASSETS</b>                |                       |                                  |                 |
| 10 Petty Cash                |                       |                                  |                 |
|                              | 9-10-1000-00          | Petty Cash                       | 1000OT          |
| 11 Cash in Bank              |                       |                                  |                 |
|                              | 9-11-1110-00          | Cash in Bank-Parish              | 1110OT          |
|                              | 9-11-1120-00          | Cash in Bank-Organizations       | 1120OT          |
| 12 Diocesan Deposit Accounts |                       |                                  |                 |
|                              | 9-12-1200-00          | Diocesan Deposit Account         | 1200OT          |
|                              | 9-19-1915-00          | Site Improvements                | 1915OT          |
| 15 Accounts Receivable       |                       |                                  |                 |
|                              | 9-15-1500-00          | Accounts Receivable              | 1500OT          |
|                              | 9-15-1510-00          | Allow. for Uncollectible Accts.  | 1510OT          |
| 16 Interfund Receivable      |                       |                                  |                 |
|                              | 9-16-1610-00          | Due from Church                  | 1610OT          |
|                              | 9-16-1620-00          | Due from RE                      | 1620OT          |
|                              | 9-16-1630-00          | Due from School                  | 1630OT          |
|                              | 9-16-1640-00          | Due from Cemetery                | 1640OT          |
|                              | 9-16-1650-00          | Due from Organizations           | 1650OT          |
|                              | 9-16-1680-00          | Due from High School             | 1680OT          |
| 17 Prepaid Expenses          |                       |                                  |                 |
|                              | 9-17-1700-00          | Prepaid Expenses                 | 1700OT          |
| 18 Other Assets              |                       |                                  |                 |
|                              | 9-18-1800-00          | Other Assets                     | 1800OT          |
| 19 Fixed Assets              |                       |                                  |                 |
|                              | 9-19-1900-00          | Land                             | 1900OT          |
|                              | 9-19-1910-00          | Buildings                        | 1910OT          |
|                              | 9-19-1920-00          | Leasehold Improvements           | 1920OT          |
|                              | 9-19-1930-00          | Equip., Fixtures, & Vehicles     | 1930OT          |
|                              | 9-19-1940-00          | Construction in Process          | 1940OT          |
|                              | 9-19-1950-00          | Accumulated Depreciation         | 1950OT          |
| <b>LIABILITIES</b>           |                       |                                  |                 |
| 20 Accounts Payable          |                       |                                  |                 |
|                              | 9-20-2000-00          | Accounts Payable                 | 2000OT          |
|                              | 9-20-2010-00          | Credit Cards/Store Accts Payable | 2010OT          |
| 21 Payroll Liabilities       |                       |                                  |                 |
|                              | 9-21-2110-00          | Federal Withholding              | 2110OT          |
|                              | 9-21-2120-00          | State Withholding                | 2120OT          |
|                              | 9-21-2130-00          | Dependent Hlth Ins. Withholding  | 2130OT          |
|                              | 9-21-2140-00          | Soc. Sec./Med. Withholding       | 2140OT          |
|                              | 9-21-2150-00          | Term Life Insurance              | 2150OT          |
|                              | 9-21-2170-00          | Annuity Withholding              | 2170OT          |
|                              | 9-21-2180-00          | Other Payroll Liabilities        | 2180OT          |
| 22 Accrued Payroll           |                       |                                  |                 |
|                              | 9-22-2200-00          | Accrued Payroll                  | 2200OT          |
| 23 Deferred Revenue          |                       |                                  |                 |
|                              | 9-23-2300-00          | Deferred Revenue                 | 2300OT          |

Policy B-5.9 - Account List

**OTHER (9)**

| <u>Category</u>              | <u>Account Number</u> | <u>Account Name</u>       | <u>Shortcut</u> |
|------------------------------|-----------------------|---------------------------|-----------------|
| 25 Interfund Payable         |                       |                           |                 |
|                              | 9-25-2510-00          | Due to Church             | 25100T          |
|                              | 9-25-2520-00          | Due to RE                 | 25200T          |
|                              | 9-25-2530-00          | Due to School             | 25300T          |
|                              | 9-25-2540-00          | Due to Cemetery           | 25400T          |
|                              | 9-25-2550-00          | Due to Organizations      | 25500T          |
|                              | 9-25-2580-00          | Due to High School        | 25800T          |
| 27 Other Local Collections   |                       |                           |                 |
|                              | 9-27-2700-00          | Other Local Collections   | 27000T          |
| 28 Other Current Liabilities |                       |                           |                 |
|                              | 9-28-2800-00          | Other Current Liabilities | 28000T          |
| 29 Diocesan Loan             |                       |                           |                 |
|                              | 9-29-2900-00          | Diocesan Loan             | 29000T          |

**Net Assets**

|                           |              |                        |        |
|---------------------------|--------------|------------------------|--------|
| 30 Beginning Fund Balance |              |                        |        |
|                           | 9-30-3000-00 | Beginning Fund Balance | 30000T |
| 31 Fund Balance           |              |                        |        |
|                           | 9-31-3100-00 | Fund Balance           | 31000T |

**Dedicated Accounts**

|                                 |                 |                                |        |
|---------------------------------|-----------------|--------------------------------|--------|
| 90 Temporarily Restricted Funds |                 |                                |        |
|                                 | 9-95-90-9000-00 | Temp. Restricted               | 90000T |
|                                 | 9-95-90-9010-00 | Temp. Restricted-Organizations | 90100T |
| 91 Permanently Restricted Funds |                 |                                |        |
|                                 | 9-95-91-9100-00 | Permanently Restricted         | 91000T |

**90 Other**

**REVENUE**

|                                  |                 |  |        |
|----------------------------------|-----------------|--|--------|
| 43 Subsidies from Other Parishes |                 |  |        |
|                                  | 9-90-43-4300-00 | Subsidies from Other Parishes                | 43000T |
| 44 Tuition & Fees Revenue        |                 |  |        |
|                                  | 9-90-44-4431-00 | Tuition Revenue                              | 44310T |
|                                  | 9-90-44-4432-00 | Fees Revenue                                 | 44320T |
|                                  | 9-90-44-4433-00 | Tuition & Fees Rev.-Assistance               | 44330T |
|                                  | 9-90-44-4434-00 | Tuition & Fees Rev.-Other                    | 44340T |
|                                  | 9-90-44-4435-00 | Tuition & Fees Rev.-Prior Years              | 44350T |
| 46 Rental Income                 |                 |  |        |
|                                  | 9-90-46-4600-00 | Rental Income                                | 46000T |
| 47 Interest Income               |                 |  |        |
|                                  | 9-90-47-4701-00 | Interest Income-Diocesan                     | 47010T |
|                                  | 9-90-47-4702-00 | Interest Income-NonDiocesan                  | 47020T |
| 49 Fundraisers-Unrestricted      |                 |  |        |
|                                  | 9-90-49-4900-00 | Fundraiser-Unrestricted-Raffle               | 49000T |
|                                  | 9-90-49-4910-00 | Fundraiser-Unrestricted-Dinner Dance/Auction | 49100T |

Policy B-5.9 - Account List

**OTHER (9)**

| <u>Category</u>                  | <u>Account Number</u> | <u>Account Name</u>                         | <u>Shortcut</u> |
|----------------------------------|-----------------------|---|-----------------|
|                                  | 9-90-49-4920-00       | Fundraiser-Unrestricted-Golf Outing         | 4920OT          |
|                                  | 9-90-49-4930-00       | Fundraiser-Unrestricted-Other               | 4930OT          |
| 50 Unrestricted Revenue          |                       |   |                 |
|                                  | 9-90-50-5000-00       | Bequests-Unrestricted                       | 5000OT          |
|                                  | 9-90-50-5010-00       | Unrestricted Revenue                        | 5010OT          |
| 52 Organization Transfer Revenue |                       |   |                 |
|                                  | 9-90-52-5200-00       | Organization Transfer Rev.                  | 5200OT          |
| 53 Restricted Donations          |                       |   |                 |
|                                  | 9-90-53-5300-00       | Restricted Donations-Capital Projects       | 5300OT          |
|                                  | 9-90-53-5310-00       | Restricted Donations-Other                  | 5310OT          |
| 54 Fundraisers-Restricted        |                       |   |                 |
|                                  | 9-90-54-5400-00       | Fundraisers-Restricted-Raffle               | 5400OT          |
|                                  | 9-90-54-5410-00       | Fundraisers-Restricted-Dinner Dance/Auction | 5410OT          |
|                                  | 9-90-54-5420-00       | Fundraisers-Restricted-Golf Outing          | 5420OT          |
|                                  | 9-90-54-5430-00       | Fundraisers-Restricted-Other                | 5430OT          |
| 55 Restricted Revenue            |                       |   |                 |
|                                  | 9-90-55-5510-00       | Grants                                      | 5510OT          |
|                                  | 9-90-55-5520-00       | Bequests-Restricted                         | 5520OT          |
|                                  | 9-90-55-5530-00       | Restricted Revenue-Other                    | 5530OT          |
| 57 Interfund Transfers -Revenue  |                       |   |                 |
|                                  | 9-90-57-5710-00       | Interfund Revenue-From Ch Admin             | 5710OT          |
|                                  | 9-90-57-5720-00       | Interfund Revenue-From RE Elem.             | 5720OT          |
|                                  | 9-90-57-5721-00       | Interfund Revenue-From RE Jr High           | 5721OT          |
|                                  | 9-90-57-5722-00       | Interfund Revenue-From RE High Sch          | 5722OT          |
|                                  | 9-90-57-5723-00       | Interfund Revenue-From RE Youth Gr          | 5723OT          |
|                                  | 9-90-57-5724-00       | Interfund Revenue-From RE RCIA              | 5724OT          |
|                                  | 9-90-57-5730-00       | Interfund Revenue-From School               | 5730OT          |
|                                  | 9-90-57-5731-00       | Interfund Revenue-From Preschool            | 5731OT          |
|                                  | 9-90-57-5732-00       | Interfund Revenue-From Ext Day              | 5732OT          |
|                                  | 9-90-57-5733-00       | Interfund Revenue-From Cafe/Lunch           | 5733OT          |
|                                  | 9-90-57-5740-00       | Interfund Revenue-From Cemetery             | 5740OT          |

**EXPENSES**

|                     |                 |  |        |
|---------------------|-----------------|--|--------|
| 61 Salaries & Wages |                 |  |        |
|                     | 9-90-61-6110-00 | Salaries-Priests                           | 6110OT |
|                     | 9-90-61-6115-00 | Salaries & Wages-Extra Priests/Deacons     | 6115OT |
|                     | 9-90-61-6120-00 | Salaries & Wages-Religious                 | 6120OT |
|                     | 9-90-61-6130-00 | Salaries & Wages-Office & Clerical         | 6130OT |
|                     | 9-90-61-6141-00 | Salaries & Wages-Administrator (Religious) | 6141OT |
|                     | 9-90-61-6142-00 | Salaries & Wages-Administrator (Lay)       | 6142OT |
|                     | 9-90-61-6143-00 | Salaries & Wages-Teachers (Religious)      | 6143OT |
|                     | 9-90-61-6144-00 | Salaries & Wages-Teachers (Lay)            | 6144OT |
|                     | 9-90-61-6145-00 | Salaries & Wages-Substitute Teachers       | 6145OT |
|                     | 9-90-61-6149-00 | Salaries & Wages-Paraprofessional          | 6149OT |
|                     | 9-90-61-6180-00 | Salaries & Wages-Physical Plant            | 6180OT |
|                     | 9-90-61-6190-00 | Salaries & Wages-Music                     | 6190OT |
|                     | 9-90-61-6191-00 | Salaries & Wages-Bonus                     | 6191OT |
|                     | 9-90-61-6195-00 | Salaries & Wages-Other                     | 6195OT |

Policy B-5.9 - Account List

**OTHER (9)**

| <u>Category</u>          | <u>Account Number</u> | <u>Account Name</u>                   | <u>Shortcut</u> |
|--------------------------|-----------------------|---------------------------------------|-----------------|
| 62 Fringe Benefits       | 9-90-62-6220-00       | Unemployment Compensation Insurance   | 6220OT          |
|                          | 9-90-62-6225-00       | Workers' Compensation Insurance       | 6225OT          |
|                          | 9-90-62-6230-00       | Ministerial Allowance                 | 6230OT          |
|                          | 9-90-62-6250-00       | Social Sec./Medicare Employer Expense | 6250OT          |
|                          | 9-90-62-6256-00       | Health Insurance – Religious          | 6256OT          |
|                          | 9-90-62-6257-00       | Health Insurance – Priests            | 6257OT          |
|                          | 9-90-62-6258-00       | Health Insurance – Lay                | 6258OT          |
|                          | 9-90-62-6276-00       | Pension Fund Payment -Religious       | 6276OT          |
|                          | 9-90-62-6277-00       | Pension Fund Payment -Priests         | 6277OT          |
|                          | 9-90-62-6278-00       | Pension Fund Payment – Lay            | 6278OT          |
|                          | 9-90-62-6280-00       | Continuing Education                  | 6280OT          |
|                          | 9-90-62-6281-00       | Car Allowance                         | 6281OT          |
|                          | 9-90-62-6282-00       | Retreats                              | 6282OT          |
|                          | 9-90-62-6283-00       | Medical Allowance -Priests            | 6283OT          |
|                          | 9-90-62-6284-00       | Food Expense -Priests                 | 6284OT          |
|                          | 9-90-62-6285-00       | Room & Board Benefits                 | 6285OT          |
|                          | 9-90-62-6295-00       | Fringe Benefits-Other                 | 6295OT          |
| 63 Repairs & Maintenance | 9-90-63-6310-00       | Repairs & Maint-Roof                  | 6310OT          |
|                          | 9-90-63-6320-00       | Repairs & Maint-HVAC                  | 6320OT          |
|                          | 9-90-63-6330-00       | Repairs & Maint-Physical Plant        | 6330OT          |
|                          | 9-90-63-6340-00       | Repairs & Maint-Equipment             | 6340OT          |
|                          | 9-90-63-6395-00       | Repairs & Maint-Other                 | 6395OT          |
| 64 Other Services        | 9-90-64-6410-00       | Services-Institutes & Workshops       | 6410OT          |
|                          | 9-90-64-6420-00       | Services-Professional                 | 6420OT          |
|                          | 9-90-64-6430-00       | Services-Cleaning                     | 6430OT          |
|                          | 9-90-64-6435-00       | Services-Lawncare                     | 6435OT          |
|                          | 9-90-64-6440-00       | Services-Snow Removal                 | 6440OT          |
|                          | 9-90-64-6445-00       | Services-Technology                   | 6445OT          |
|                          | 9-90-64-6450-00       | Services-Alarm                        | 6450OT          |
|                          | 9-90-64-6455-00       | Services-HVAC                         | 6455OT          |
|                          | 9-90-64-6460-00       | Services-Outside Speakers             | 6460OT          |
|                          | 9-90-64-6465-00       | Services-Advertising                  | 6465OT          |
|                          | 9-90-64-6470-00       | Services-Bank & Merchant Fees         | 6470OT          |
|                          | 9-90-64-6475-00       | Services-Protecting God's Children    | 6475OT          |
|                          | 9-90-64-6480-00       | Services-Subscriptions & Dues         | 6480OT          |
|                          | 9-90-64-6495-00       | Services-Other                        | 6495OT          |
| 65 Materials & Supplies  | 9-90-65-6510-00       | Supplies-Food Exp.-Special Functions  | 6510OT          |
|                          | 9-90-65-6520-00       | Supplies-Postage                      | 6520OT          |
|                          | 9-90-65-6530-00       | Supplies-Printing & Copying           | 6530OT          |
|                          | 9-90-65-6540-00       | Supplies-Maintenance                  | 6540OT          |
|                          | 9-90-65-6550-00       | Supplies-Computer                     | 6550OT          |
|                          | 9-90-65-6560-00       | Supplies-Books & Pamphlets            | 6560OT          |
|                          | 9-90-65-6570-00       | Supplies-Office                       | 6570OT          |
|                          | 9-90-65-6571-00       | Supplies-Paper                        | 6571OT          |

Policy B-5.9 - Account List

**OTHER (9)**

| <u>Category</u>                   | <u>Account Number</u> | <u>Account Name</u>                          | <u>Shortcut</u> |
|-----------------------------------|-----------------------|--|-----------------|
|                                   | 9-90-65-6575-00       | Supplies-Church                              | 6575OT          |
|                                   | 9-90-65-6576-00       | Supplies-Collection                          | 6576OT          |
|                                   | 9-90-65-6577-00       | Supplies-Liturgical                          | 6577OT          |
|                                   | 9-90-65-6578-00       | Supplies-Art & Environment                   | 6578OT          |
|                                   | 9-90-65-6579-00       | Supplies-Household                           | 6579OT          |
|                                   | 9-90-65-6595-00       | Supplies-Other                               | 6595OT          |
| 66 Rental Expense                 |                       |  |                 |
|                                   | 9-90-66-6620-00       | Rental Exp-Facility                          | 6620OT          |
|                                   | 9-90-66-6630-00       | Rental Exp-Equipment                         | 6630OT          |
|                                   | 9-90-66-6640-00       | Rental Exp-Copier                            | 6640OT          |
|                                   | 9-90-66-6645-00       | Rental Exp-Postage Meter                     | 6645OT          |
|                                   | 9-90-66-6695-00       | Rental Exp-Other                             | 6695OT          |
| 67 Insurance                      |                       |  |                 |
|                                   | 9-90-67-6720-00       | Insurance Prem.-Liab, Prop & Casualty        | 6720OT          |
|                                   | 9-90-67-6725-00       | Insurance Prem.-Auto                         | 6725OT          |
|                                   | 9-90-67-6795-00       | Insurance-Other                              | 6795OT          |
| 68 Utilities                      |                       |  |                 |
|                                   | 9-90-68-6810-00       | Gas  | 6810OT          |
|                                   | 9-90-68-6820-00       | Water & Sewage                               | 6820OT          |
|                                   | 9-90-68-6830-00       | Electricity                                  | 6830OT          |
|                                   | 9-90-68-6850-00       | Telephone                                    | 6850OT          |
|                                   | 9-90-68-6855-00       | Disposal                                     | 6855OT          |
|                                   | 9-90-68-6860-00       | Cable  | 6860OT          |
|                                   | 9-90-68-6865-00       | Cell Phones & Pagers                         | 6865OT          |
|                                   | 9-90-68-6895-00       | Utilities-Other                              | 6895OT          |
| 69 Auto Expense                   |                       |  |                 |
|                                   | 9-90-69-6910-00       | Auto Exp-Gas & Oil                           | 6910OT          |
|                                   | 9-90-69-6930-00       | Auto Exp-Repairs & Maintenance               | 6930OT          |
|                                   | 9-90-69-6995-00       | Auto Exp-Other                               | 6995OT          |
| 73 Ministry and Outreach Expenses |                       |  |                 |
|                                   | 9-90-73-7300-00       | Ministry Expenses                            | 7300OT          |
|                                   | 9-90-73-7310-00       | Outreach Expenses                            | 7310OT          |
| 74 Fundraisers -Unrestricted      |                       |  |                 |
|                                   | 9-90-74-7400-00       | Fundraiser-Unrest-Raffle Exp                 | 7400OT          |
|                                   | 9-90-74-7410-00       | Fundraiser-Unrest-Dinner Dance/Auction Exp   | 7410OT          |
|                                   | 9-90-74-7420-00       | Fundraiser-Unrest-Golf Outing Exp            | 7420OT          |
|                                   | 9-90-74-7430-00       | Fundraiser-Unrest-Other Exp                  | 7430OT          |
| 75 Other Operating Expenses       |                       |  |                 |
|                                   | 9-90-75-7500-00       | Operating Expenses-Other                     | 7500OT          |
| 76 Fundraisers Restricted         |                       |  |                 |
|                                   | 9-90-76-7600-00       | Fundraisers-Restr'd-Raffle Exp               | 7600OT          |
|                                   | 9-90-76-7610-00       | Fundraisers-Restr'd-Dinner Dance/Auction Exp | 7610OT          |
|                                   | 9-90-76-7620-00       | Fundraisers-Restr'd-Golf Outing Exp          | 7620OT          |
|                                   | 9-90-76-7630-00       | Fundraisers-Restr'd-Other Exp                | 7630OT          |
| 77 Other Restricted Expenses      |                       |  |                 |
|                                   | 9-90-77-7700-00       | Restricted Expenses-Other                    | 7700OT          |
| 78 Organization Transfer Expense  |                       |  |                 |
|                                   | 9-90-78-7800-00       | Organization Transfer Expense                | 7800OT          |

**Policy B-5.9 - Account List**

**OTHER (9)**

| <u>Category</u>                 | <u>Account Number</u> | <u>Account Name</u>                   | <u>Shortcut</u> |
|---------------------------------|-----------------------|---------------------------------------|-----------------|
| 80 Interfund Transfers -Expense |                       |                                       |                 |
|                                 | 9-90-80-8010-00       | Interfund Expense-To Ch Admin         | 80100T          |
|                                 | 9-90-80-8020-00       | Interfund Expense-To RE Elem.         | 80200T          |
|                                 | 9-90-80-8021-00       | Interfund Expense-To RE Jr High       | 80210T          |
|                                 | 9-90-80-8022-00       | Interfund Expense-To RE High Sch      | 80220T          |
|                                 | 9-90-80-8023-00       | Interfund Expense-To RE Youth Gr      | 80230T          |
|                                 | 9-90-80-8024-00       | Interfund Expense-To RE RCIA          | 80240T          |
|                                 | 9-90-80-8030-00       | Interfund Expense-To School           | 80300T          |
|                                 | 9-90-80-8031-00       | Interfund Expense-To Preschool        | 80310T          |
|                                 | 9-90-80-8032-00       | Interfund Expense-To Ext Day          | 80320T          |
|                                 | 9-90-80-8033-00       | Interfund Expense-To Cafe/Lunch       | 80330T          |
|                                 | 9-90-80-8040-00       | Interfund Expense-To Cemetery         | 80400T          |
| 81 Interest Expense             |                       |                                       |                 |
|                                 | 9-90-81-8100-00       | Interest Expense -Diocesan            | 81000T          |
|                                 | 9-90-81-8110-00       | Interest Expense -Other               | 81100T          |
| 82 Capital Expenditures         |                       |                                       |                 |
|                                 | 9-90-82-8200-00       | Capital Exp.-Buildings                | 82000T          |
|                                 | 9-90-82-8205-00       | Capital Exp.-Site Improvements        | 82050T          |
|                                 | 9-90-82-8210-00       | Capital Exp.-Leasehold Improvements   | 82100T          |
|                                 | 9-90-82-8220-00       | Capital Exp.-Equip., Fixtures, & Veh. | 82200T          |
|                                 | 9-90-82-8230-00       | Capital Expenditures -Other           | 82300T          |
| 83 Depreciation Expense         |                       |                                       |                 |
|                                 | 9-90-83-8300-00       | Depreciation Expense                  | 83000T          |
| 84 Asset Retirement Expense     |                       |                                       |                 |
|                                 | 9-90-84-8400-00       | Asset Retirement Expense              | 84000T          |