

Archdiocese of St. Louis
 Parish Chart of Accounts with Descriptions

As of 11/22/16

Account #	Account Name	Description	Actions Needed
ASSETS			
11	Cash		
111100	Checking Account	<i>Main parish checking account - Header account for parish checking should always be reconciled</i>	Is main account this number?
111200	Parish Cash	<i>Parish Unrestricted cash within Main checking account - to be used when other restricted cash accounts are in place</i>	
111300	Restricted Cash <i>(additional accounts can be added in numerical order as needed)</i>	<i>Subaccount of main cash; cash restricted by donor or purpose, i.e. tuition assistance, repair/maintenance, 8th grade class accounts</i>	
111600	Designated Cash	<i>Subaccount of main cash; cash designated for purpose by parish</i>	
111700	Organization Bank Accounts	<i>Header account for Organization Bank Accounts - ie: Accounts that are managed outside of the parish office</i>	Do Organization accounts begin with 1117?
1117xx	(Org Name)	<i>Separate bank accounts for parish organizations, cafeteria, Scouts, TWB, etc.</i>	
111800	Checking Account-Payroll	<i>Sweep account used to process direct deposit payroll. Total of direct deposit payroll is transferred from main account to clear details.</i>	
111900	Petty Cash <i>(additional accounts can be added in numerical order as needed for parish organizations or departments)</i>	<i>Minimal amount of cash on hand for small expenditures supported by vouchers; amount of cash plus vouchers should equal balance at all times</i>	
1199	Undeposited Funds	<i>This is account is created by Quickbooks. Used to record payments in transit between receipt at parish /school and deposit into bank account. <u>No direct postings should be made to this account.</u></i>	
12	SLAF Assets		
121100	SLAF - Demand Deposit	<i>Additional accounts should be added</i>	
121500	SLAF - Money Market	<i>in numerical order under each specific</i>	

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122070	SLAF - 3 Mo Time Deposit	<i>instrument for more than one account of a specific type.</i>	
122100	SLAF - 6 Mo Time Deposit		
122150	SLAF - 9 Mo Time Deposit		
122200	SLAF - 1 Yr Time Deposit		
122210	SLAF - 2 Yr Time Deposit		
123100	SLAF - 3 Yr Time Deposit		
124100	SLAF - 4 Yr Time Deposit		
125100	SLAF - 5 Yr Time Deposit		
13	<i>Due from Investment Fund</i>		
131	Investment Fund - XXXX-XX		Is Endowment Header used for each Endowment instrument?
131100	Investment Fund Assets	<i>Endowment Principal or Corpus</i>	
131200	Undistributed Earnings	<i>Endowment Undistributed Earnings</i>	
		<i>Each endowment account should have it's own account cluster (i.e.: 13X Header; 13X100 Asset; 13X200 Undistributed Earnings)</i>	
14	<i>Investments-Non Archdiocesan</i>		
141100	Investments-Non Archdiocesan	<i>NOT PERMITTED but if they exist should be recorded</i>	
15	<i>Accounts Receivable</i>		
151100	Accounts Receivable-Tuition	<i>Additional accounts can be added for each school year or program (i.e.: SY15/16 SY16/17 After Care PSR)</i>	Does AR follow this structure?
1511XX	Accounts Receivable - SY XX/XX		
1511XX	Accounts Receivable - After Care		
151300	Allow/Doubtful Accts-Tuition		

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Account #	Account Name	Description	Actions Needed
151200	Accounts Receivable-Other		
151400	Allow/Doubtful Accts-Other	<i>Contra account used to record allowance for bad debt</i>	
152100	Due from Parishes	<i>To record parish subsidy for merged school or other shared expense</i>	
153100	Due from SLAF	<i>To record pending endowment distribution due from SLAF</i>	
16	<i>Pledges Receivable</i>		
161100	Pledges Receivable	<i>Capital campaign pledges outstanding. Pledges receivable should always equal 271750 Pledges Payable</i>	
17	<i>Prepaid Expenses</i>		
171200	Employees' Health Insurance	<i>Used to record employee health insurance premium deductions/benefits</i>	
171300	Prepaid Term Life Insurance	<i>Used to record employee term life Insurance premium deductions when PAID IN ADVANCE OF PAYROLL PROCESSING</i>	New Account
171900	Prepaid Exp.-Other	<i>Prepaid expenses</i>	
18	<i>Property, Plant & Equipmen</i>	<i>NOT PERMITTED; should be expensed to 6xxxxx accounts</i>	Inactivate
19	<i>Other Assets</i>		
191100	Other Assets	<i>Scrip inventory - should be supported and documented by a physical inventory performed by an independent party</i>	

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LIABILITIES			
21	<i>Accounts Payable & Accrued Expenses</i>		
211100	Accounts Payable		
211200	Accrued Expenses	<i>Used to record expenses incurred but not paid at month or fiscal year end</i>	
211300	Accrued Payroll Expenses	<i>Used to record payroll expenses incurred but not yet paid at month or fiscal year end</i>	
211600	Accounts Payable - Archdiocese	<i>Used to record any Archdiocesan invoices for the CURRENT FISCAL YEAR</i>	New Account
22	<i>Credit Cards</i>		
221100	(Name) Credit Card	<i>Additional accounts are added for each individual credit card account</i>	
221120	(Name) Credit Card	<i>Example - Sam's</i>	
221130	(Name) Credit Card	<i>Example - VISA</i>	
23	<i>Payroll Withholdings</i>		
233100	P/R WH-Medicare		
233110	P/R WH-Social Security		
233210	P/R WH-F.I.T.		
233215	P/R WH-E.I.C. Contra		
233310	P/R WH-S.I.T.		
233410	P/R WH-C.I.T.		
233520	P/R WH-Disability Ins.		
233530	P/R WH-Term Life	<i>Use when paying Hartford premium AFTER running payroll</i>	
233540	P/R WH-Dependent Care		
233550	P/R WH-Med Flex Spending		
233610	P/R WH-Lay Retire.		
233710	P/R WH-Annuities		
233810	P/R WH-United Way		
233820	P/R WH-Garnishments		
233910	P/R WH-Other		

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Account #	Account Name	Description	Actions Needed
24	<i>Special Collections Payable</i>	<i>To record activity for Archdiocesan-sponsored collections</i>	
244110	Catholic University of America		Note any accounts in this section that are not on this list
244120	Seminaries		
244130	Black & Indian Missions		
244140	Catholic Relief Services		
244150	Holy Land		
244160	Regina Cleri		
244170	Peter's Pence (Holy Father)		
244180	World Mission Sunday (October)		
244190	Human Development		
244200	Latin American Apostolate	<i>Could also include Pan Y Amor; Maria Renia</i>	
244210	Catholic Communication		
244220	Mission Co-Op	<i>Summer Collection (Visiting Missionary)</i>	
244230	Rice Bowl		
244240	Cardinal Glennon Hospital		
244250	Catholic Home Missions		
244280	Retirement Fund for Religious		
244290	Mission Society Dues		
244310	Church in Central & East. Europe		
244320	Permanent Diaconate		
244330	Military Services		
244800	St. Vincent de Paul		
244900	Other ARCH Special Collections	<i>To record Archdiocesan special collections not listed above, i.e. disaster relief; LifeLine Coalition</i>	
244950	Other Non-Profit Collections	<i>To record Special Collections for other <u>Non-Profit Agencies</u> - ie: Little Sisters of the Poor; Habitat for Humanity, etc. Agencies must not contradict the teachings of the Catholic Church. Collections should be remitted dollar for dollar</i>	

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Account #	Account Name	Description	Actions Needed
25	<i>Due to Other Parishes/Schools</i>		
255100	Due to Other Parishes	<i>To record tuition collected at a parish</i>	
255200	Due to School - Tuition	<i>and transferred to a consolidated /</i>	
255300	Due to School - Grants	<i>merged school which is not on the</i> <i>parish's books</i>	
26	<i>Due to Archdiocese</i>		
266100	Due to Arch-Annual Assessments	<i>To record unpaid Annual Assessments from a prior FY. Account is used in conjunction with other 26 - Due to Archdiocese and the 211600 AP - Archdiocese to balance to the monthly Arch A/R statement</i>	New Account
266400	Due to Arch-MAI Assessments	<i>To record unpaid MAI Assessments from a prior FY. Account is used in conjunction with other 26 - Due to Archdiocese and the 211600 AP - Archdiocese to balance to the monthly Arch A/R statement</i>	New Account
266900	Due to Arch-Other Funds	<i>To record unpaid SAS or Health Insurance bills from a prior FY. Account is used in conjunction with other 26 - Due to Archdiocese and the 211600 AP - Archdiocese to balance to the monthly Arch A/R statement</i>	New Account
27	<i>Other Liabilities</i>		
271100	Other Liabilities-Misc.	<i>To record miscellaneous liabilities including, but not limited to: Hall Rental Security Deposits; tax withholdings on raffle winnings, etc</i>	
271300	Unearned Revenue-Tuition	<i>Unearned account should be set up for each type of school billing that is amortized over the school year (i.e.: Pre-School, K-8, Other Fees)</i>	
271390	<i>Unearned Grant - Parish</i>	<i>To record parish / school grants awarded to families which will then be amortized over the school year and recognized in 441205</i>	
271391	<i>Unearned Grant - AIC</i>	<i>To record Alive in Christ grants that will be recognized upon receipt of AIC Funds in 441235 (typically Nov & Mar)</i>	

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271392	Unearned Grant - CFTA	<i>To record Catholic Family Tuition Assistance grants that will be recognized upon receipt of funds in 441220 (typically in Oct)</i>	
271393	Unearned Grant - Beyond Sunday	<i>To record Beyond Sunday grants that will be recognized upon receipt of funds in 441240 (typically in Nov & Mar)</i>	
271394	Unearned Grant - ETTB	<i>To record Elementary Teacher Tuition Benefit that will be recognized upon receipt of funds in 441210 (typically in Sept). Any unfunded tuition should be posted as a grant to 441205</i>	
271395	Unearned Grant - Other	<i>To record other grants awarded that will be recognized upon receipt of funds (ie: Parish Employee Endowment; Parish Discounts, etc.)</i>	
271400	Deferred Revenue	<i>To be used occasionally when a revenue source and the related expense cross over fiscal years. The revenue MUST be recognized in the next fiscal year. Examples would include: Fund Raiser held in on fiscal year that funds tuition assistance for the next fiscal year; sports fees collected before season begins; gifts to fund capital expenditure that will be expensed in the next year.</i>	
271500	Prepaid Tuition & Fees	<i>To record fees and / or tuition received in the current fiscal year to be applied to the next fiscal year</i>	
271750	Uncollected Pledges	<i>Should be used when setting up a capital campaign. Pledges payable should always equal account 161100 Pledges Receivable</i>	
271800	Cash Exchange	<i>To be used infrequently for non-program funds collected and released to third party on a dollar-for-dollar basis.</i>	

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Account #	Account Name	Description	Actions Needed
271900	Unclaimed Property	<i>To be used to "hold" stale dated checks for the required 5 year waiting period prior to reporting and turning over to the state</i>	
29	Notes Payable		
291100	Notes Payable to Archdiocese	<i>Outstanding balance of funds borrowed from SLAF</i>	
FUND BALANCE			
3900	Fund Balance	<i>Account created by Quickbooks to track retained earnings. <u>This is not a posting account. No entries should be made.</u></i>	

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REVENUES			
41	Unrestricted Revenue		
411	Offertory Gifts		
411101	Sunday Offertory - Envelopes	To record unrestricted gifts in envelopes from registered parishioners and loose checks collected at Sunday Mass	Do all accounts exist in this order? Note any other accounts and if those accounts are using the assigned numbers
411102	Sunday Offertory - Loose	To record unrestricted cash gifts not in envelopes collected at Sunday Mass	
411103	Holy Day Offertory	To record all unrestricted gifts collected on Christmas non-Sunday holy days of obligation (Note: Parishes may choose to set up a separate account for Loose Offerings)	
411104	Sunday Offertory - Electronic	Unrestricted gifts received through electronic means	
415	Other Unrestricted Gifts		
415100	Gifts-Unrestricted	<i>Unrestricted gifts received outside of regular offertory gifts, including but not limited to First Offering; Year End Gifts; Alumni Gifts (with no restriction)</i>	
415400	Gifts-Parish Organizations		Existing Account - new subs
415410	Gifts FROM Parish Organizations	Unrestricted gifts received by parish FROM a parish organization	
415420	Gifts TO Parish	Unrestricted gifts paid by parish organizations to the parish. The sum of accounts 415410 and 415420 should net to zero.	New account
415500	Gifts-Non Parish Orgs.-Unrstd	<i>Unrestricted gifts from outside organizations or businesses (i.e. Knights of Columbus) that are not in response to a grant or as a match to a donor's gift</i>	

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Account #	Account Name	Description	Actions Needed
43	<i>Restricted Offerings & Gifts</i>		
435100	Gifts-Restricted	<i>Donor-restricted gifts, i.e. tuition assistance, building maintenance, flowers, or a specific parish ministry (i.e. parish youth ministry). Accounts can be added as needed for more often used categories, i.e. tuition assistance, building repairs, etc.</i>	Other restricted accounts should be at the same level as 435100
435500	Gifts-Parish Orgs.-Restricted		Existing Account - new subs
435510	Gifts - FROM Parish Organization Rest	<i>Restricted gifts received by parish FROM a parish organization</i>	New account
435520	Gifts TO Parish Rest	<i>Restricted gifts paid by parish organizations to the parish. The sum of accounts 435510 and 435520 should net to zero.</i>	New account
435800	Gifts-Non Parish Orgs. Restr.	<i>Restricted gifts from outside organizations or businesses (i.e. Knights of Columbus) that are not in response to a grant or as a match to a donor's gift</i>	
435900	Gifts - Corporate Match	<i>Gifts from corporate donors that are in response, or as a match, to a specific individual's gift</i>	New account
44	<i>Program Fees</i>		
441	School Tuition & Fees		Verify all accounts exist and are in this naming / numbering sequence.
441100	Tuition	<i>Gross tuition before allowances, discounts, and grants</i>	
441200	Tuition Grants & Allowances		
441205	Parish Tuition Grant Allowance	<i>Grant programs unique to the parish and the unfunded portion of the Parish Teacher Tuition Assistance benefit</i>	
441210	Elem Teacher Tuition Benefit	<i>Grants for parish teachers with children in Catholic elementary school. Grants received under 461110 should offset this allowance. Unfunded portion of this expense should be posted as a parish grant in 441205</i>	
441220	Catholic Family Tuition Assistance Grant Allowance	<i>Catholic Family Tuition Assistance Grants awarded to families. Should equal grant monies received in 461210</i>	

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Account #	Account Name	Description	Actions Needed
441225	Parish Employees Endowment Grant	<i>Grants awarded to Parish Employees from Parish Employees Endowment Fund. Should equal grant monies received under 461211</i>	
441230	T&T Grant Allowance	<i>Grants awarded to K-8 families from Today and Tomorrow Educational Foundation. Should equal grant monies received in 461300.</i>	
441235	Alive in Christ Grant Allowance	<i>Alive in Christ grants awarded to families from MAI assessments. Should equal grant monies received in 461600</i>	
441240	Beyond Sunday Allowance	<i>Scholarship grants awarded to families from Beyond Sunday campaign. Should equal grant monies received in 463260.</i>	
441300	Textbook Fees	<i>To record textbook fees earned</i>	
441400	Registration Fees	<i>To record registration, application or enrollment fees earned</i>	
441500	Other Fees	<i>More specific accounts may be added in numerical order below this account, i.e., Fees, including but not limited to, fundraising buy-out Fees, service hour fees, after care fees that are invoiced through Accounts Receivable</i>	
443	Cafeteria Sales		
443100	Sales-Meals	<i>Accounts to record fees paid to a cafeteria program</i>	
443200	Sales-Milk		
443300	Sales-Other	<i>Should include an appropriate memo</i>	
446	Other Program/Ministry Fees		
446100	Votive Offerings	<i>Revenue from votive candles in church</i>	
446200	Stole Fees	<i>Fees, other than Mass stipends, received for sacramental services (i.e.: weddings, baptisms, funerals)</i>	
446300	Sale of Religious Articles	<i>I.E. rosaries, bibles, crosses</i>	
446400	Retreat Fees-Revenue	<i>Registration fees for parish sponsored retreats</i>	New account

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Account #	Account Name	Description	Actions Needed
446410	Retreat-Fees Paid	<i>Contra account to record payments to retreat centers and confessors ONLY for parish sponsored retreats</i>	New account
446500	Service/Activity Fees	<i>To record fees paid for Bible Study, Vacation Bible school, and field trips.</i>	
446600	Athletic Fees-Revenue	<i>Registration fees for parish athletic programs</i>	
446610	CYC / CAC Fees Paid/Reimb.	<i>Contra account to record payment to and reimbursement from CYC / CAC for league fees and related expenses</i>	New account
446700	OYM-Revenue	<i>Activity fees received for participation in Archdiocesan sponsored youth ministry events, i.e. Steubenville, Generation Life, etc.</i>	New account
446710	OYM-Fees Paid	<i>Contra account to record payments to the Office of Youth Ministry for participation in OYM events</i>	New account
449	Cemetery Fees		
449100	Cemetery Lots	<i>Fees received for purchase of lots</i>	
449200	Internment	<i>Fees received for opening/closing graves</i>	
449300	Endowed Care	<i>Fees received for endowed or perpetual care</i>	
45	<i>Investment Income</i>		
451100	Interest from Depositors' Fund-SLAF	<i>Interest paid by The St. Louis Archdiocesan Fund on all Depositors' Fund accounts: Demand, Money Market, Time Deposits</i>	
			452 accounts will need to be moved, see below
453100	Other Investment Income	<i>Interest paid on accounts at commercial banks, credit unions, etc.</i>	
46	<i>Grant Revenue</i>		
461	Grants from Archdiocese		Verify all accounts exist and are in this naming / numbering sequence. Note any missings or discrepancies
461100	Grants from ACA	<i>Emergency or operational grants funded by Annual Catholic Appeal</i>	

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461110	Grants-Elem Teacher Tuition Benefit	<i>Grant funds given to parish to fund teacher tuition accounts. Should equal amounts recorded in 441210</i>	
461200	Grants from Archbishop	<i>Special Grants from the Archbishop</i>	
461210	CFTA Grants	<i>Grants given to parish to fund Catholic Family Tuition Assistance awards. Should equal amounts recorded in 441220</i>	
461211	PEEF Grants	<i>Grants given to parish to fund Parish Employee Endowment Fund awards. Should equal amounts recorded in 441225</i>	
461220	Parish Viability Grants	<i>Grants given to parishes, funded by Returning God's Gifts Endowment Fund, for High Growth and Stability grants</i>	
461250	Grants from Beyond Sunday-Local	<i>To record 40% of funds received by parish from Roman Catholic Foundation of Eastern Missouri capital campaign for local parish needs.</i>	New account
461300	Grants from Today & Tomorrow	<i>Grants given to parish to fund Today and Tomorrow Educational Foundation assistance awards. Should equal amounts recorded in 441230.</i>	
461400	Grants-Insur Reimb from ORM	<i>Insurance claim proceeds received from Office of Risk Management (Gallagher Bassett)</i>	
461410	Grants-Insur Reimb - Other	<i>Insurance claim proceeds received from outside insurance providers</i>	New account
461420	Grants from Risk Mgt - Property Grants	<i>Grants from Office of Risk Management to reduce <u>property</u> insurance to agreed-upon value, rather than replacement value</i>	
461430	Grants from Risk Mgt-ORM Insurance	<i>Grants from Office of Risk Management to reduce insurance premium assessments</i>	
461500	Grants from Cath. Ed. Office	<i>Including but not limited to Safe Touch / Lead Teacher grants</i>	
461600	Grants from Alive in Christ	<i>Needs-based grants awarded to specific families through Alive in Christ. Should equal 441235</i>	

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461900	Grants from Other Agencies	<i>Including but not limited to rental income from archdiocesan agencies</i>	
462	Grants from Parishes		
462100	Education Subsidy from Parishes	<i>Payments from other parishes to subsidize the cost of education at host parish's school</i>	
462200	Contributions Other Parishes	<i>Donations received from other parishes</i>	
462300	Cash Transfers from Closed Parishes	<i>Cash accounts from parishes that merge or close</i>	
462400	Sales Proceeds from Closed Parishes	<i>Proceeds from the sale of real property of a closed parish</i>	
462500	Other Assets from Closed Parishes	<i>Proceeds from the sale of other personal property of a closed parish</i>	
462600	Payments for St. Louis Review	<i>Subscriber payments to parish to defray the cost of the St. Louis Review</i>	
463	Grants from Other Sources		
463100	Grants from Local Businesses	<i>Grant awards from businesses</i>	
463200	Grants from Government	<i>Grant awards from the government, including subsidy for milk or cafeteria food. Also includes e-rate awards for telecommunications bills</i>	
463260	Grants from Beyond Sunday-Scholarships	<i>To record scholarship revenue received by parish from Roman Catholic Foundation of Eastern Missouri capital campaign. Should equal amounts recorded in 441240.</i>	New account
463270	Grants from Beyond Sunday-STREAM	<i>To record grant revenue received by parish from Roman Catholic Foundation of Eastern Missouri capital campaign to be used for academic capacity enhancements for science, technology, engineering, arts, and religion (STREAM) programs.</i>	New account

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463280	Grants from Beyond Sunday-Transformation	<i>To record grant revenue received by parish from Roman Catholic Foundation of Eastern Missouri capital campaign for transformational innovations in Catholic identity, teaching and management.</i>	New account
463300	Grants from Other Organizations	<i>Grant awards from outside organizations or other non-profit entities</i>	
47	Other Revenue		
471	Other		
471100	Rental Income	<i>Rental Income from non- Arch agencies for parish facilities</i>	
471200	Sale of Real/Personal Property	<i>Sales of miscellaneous items, other than from closed parishes</i>	
471300	Earned Discounts	<i>Discounts granted from vendors for early or timely payment, i.e. MO withholding discount</i>	
471500	Advertising Revenues	<i>Revenues received from bulletin advertising</i>	
471600	Finance Charges	<i>Revenues received from customers for late payment of invoices</i>	
471700	Miscellaneous Revenues	<i>Revenues that cannot be assigned to any other revenue account. Should be used infrequently and include appropriate memo.</i>	
472	Sales		
472100	Sales of Food	<i>Revenues received from donut Sundays, etc. (NOT Café sales)</i>	
472200	Sales of Beverage	<i>Revenues received from bar sales (NOT Café sales)</i>	
472300	Vending Machine Sales	<i>Receipts from Vending Machines</i>	
472500	Sales of Gifts & Other Items	<i>Revenue from the sales of other items (i.e.: Christmas ornaments, books, CDs, etc.)</i>	
473	Fund Raising		Note any accounts that are not fund raising - Organizaton accounts need to be renumbered under 474
473100	Fund Raising Revenue	<i>Revenue earned from fund raising activities. Additional accounts may be added for each parish or organization fund raising event</i>	
473110	Fund Raising Expense	<i>Contra account to record direct fund raising expenses - those expenses <u>directly related to the operation of the fund raising activity</u></i>	

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473900	(Specific Class of XXXX or 8th grade class, or 6th grade class) -Fundraising Revenue	<i>Revenue earned from <u>fund raising activities</u> for 8th grade trips, graduation expenses, etc.. Can add accounts as needed.</i>	
473910	(Specific Class of XXXX or 8th grade class, or 6th grade class)-Fundraising Expense	<i>Contra account to record direct fund raising expenses - those expenses <u>directly related to the operation of the fund raising activity</u>. Not to be used to record graduation expenses, mystery trip expenses, etc. Can add accounts as needed.</i>	
474	Organizational Revenues	<i>Additional accounts may be added for each parish organization which maintains independent reporting structures and funds (i.e.: Ladies Club)</i>	New accounts
474100	(Organization Name) Revenue	<i>Used for recording all revenues of parish organizations, with the exception of athletic fee registration revenue which is recorded in 446600</i>	
474110	(Organization Name) Fundraising Expense	<i>Contra account used to record clearly identifiable expenses related to a parish organization's fundraising revenue recorded in 474100</i>	
<i>To have P&L reflect "Net Income" on any Fundraiser or Organization, Fundraising Expense Account should be a SUB of Fund Raising Revenue. Each "Pair of Accounts" should be in sequence.</i>			
49	Merchant Account Fees		New accounts
491100	Credit Card Fees	<i>Credit card merchant account discount fees, transaction fees</i>	

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EXPENSES			
51	Personnel Costs		
511	Salary Expense		Verify all accounts exist and are in this naming / numbering sequence. Note any missings or discrepancies
511100	Salary Clergy	<i>Does not include payments to visiting priests</i>	
511200	Salary-Religious/Non-Clergy		
511300	Salary-Professional		
511400	Salary-Clerical		
511500	Salary-Maintenance		
511600	Salary-Cooks		
511700	Salary-Cemetery		
511800	Salary-Transportation		Additional accounts should be consolidated into these categories if possible
512	Payroll Taxes		Note if 2 accounts exist for SS and Medicare - should be consolidated into one
512100	Payroll Taxes		
513	Employee Benefits		
513100	Retirement		
513200	Health Insurance		
513300	Disability Insurance		
513310	FSA Admin Fee	<i>Amount billed on Archdiocesan consolidated invoice</i>	
513320	Employee Assistance Program	<i>Amount billed on Archdiocesan consolidated invoice</i>	
513330	Employee Life Insurance Benefit	<i>Amount billed on the consolidated invoice for 1x life insurance benefit.</i>	New Account
513400	Other Fringe Benefits		
513500	Priests' Accountable Plan Reimb.	<i>For reimbursable business expenses incurred by clergy to a calendar year maximum as stated in the annual clergy compensation letter. Cell phone reimbursements are NOT recorded in this account.</i>	
513600	Deacon's Parsonage Allowance	<i>A housing allowance provided as compensation for ministerial services performed as an employee.</i>	
513700	Continuing Education Benefit	<i>Priests' continuing education expenses to a fiscal year maximum, as stated in the annual clergy compensation letter</i>	

Archdiocese of St. Louis
Parish Chart of Accounts with Descriptions

As of 11/22/16

Account #	Account Name	Description	Actions Needed	
52	<i>Supplies</i>			
521100	Supplies-Floral/Decorations	<i>Flowers, holiday decorations</i>	Verify all accounts exist and are in this naming / numbering sequence. Note any missings or discrepancies	
521200	Supplies-Collection Envelopes	<i>Cost of collection envelopes</i>		
521300	Supplies-Missalettes	<i>Cost paid for Sunday missals</i>		
521400	Supplies-Votive Candles	<i>Votive candles only (used in conjunction with 446100)</i>		
521500	Supplies-Liturgical Consumable	<i>Hosts & wine</i>		
521600	Supplies-Liturgical Other	<i>Altar candles, Ordos, linens, palms, etc.</i>		
521700	<i>Supplies-Liturgical Music</i>	<i>Sheet Music, hand bell supplies, etc</i>		
522100	Supplies-Janitorial	<i>Cleaning supplies</i>		
522110	Supplies-Maintenance	<i>Small maintenance items, light bulbs, batteries</i>		New Account
522120	Supplies - Non-Capitalized	<i>Furniture and/or expense (non-technology) under the set threshold for capital expense.</i>		New Account
522130	Supplies-Tech - Non-Capitalized	<i>Technology or Audio/Visual expenses under the set threshold for capital expenses.</i>	New Account	
523100	Supplies-Office	<i>Paper, pens, calendars, paper clips, etc., excluding technology</i>		
523200	Supplies-Postage	<i>Cost of postage stamps, postage meter expenses, postage permits</i>		
523300	Supplies-Printing & Stationery	<i>Printing expenses incurred at outside vendors, ink cartridges, letterhead, envelopes</i>		
524100	Supplies-Library	<i>Library books, book labels</i>		
524200	Supplies-Guidance & Testing	<i>Testing supplies for grade level assessments</i>		
524400	Supplies-Textbooks	<i>Textbooks, not including workbooks</i>		
524500	Supplies-Non Instruction	<i>Miscellaneous classroom supplies i.e. tissues, classroom decorations, posters, etc.</i>		
524600	Supplies-Instruction	<i>Workbooks, graph paper, construction paper, etc.</i>		
524700	Supplies-Athletics /P.E.	<i>Balls, field supplies, nets, etc.</i>		
525100	Supplies-Household	<i>Rectory supplies (includes food)</i>		
526100	Supplies-Other	<i>To be used if no other expense category is appropriate. To be used infrequently and should include appropriate memo.</i>		
527100	Cost of Food	<i>Food costs, Café (not rectory household)</i>		
527200	Cost of Beverage	<i>Milk costs, Café</i>		

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Account #	Account Name	Description	Actions Needed
527500	Cost of Sales-Gift/Other Items	<i>Bibles, rosaries, yearbooks, uniforms, etc. purchased to be sold through programs</i>	
527600	Cost of Awards / Prizes	<i>Awards or prizes given for individual achievements - not parish service related</i>	
528	Organizational Expenses	<i>Additional accounts may be added for each parish organization which maintains independent reporting structures and funds (i.e.: Ladies Club)</i>	New Account - note if accounts exist in other areas (ie 53)
528100	(Organization Name) Expense	<i>Used for recording non-fund raising expenses of parish organizations, i.e. meeting expenses or when no detail is provided by the organization for bank statement activity</i>	
53	<i>Fees & Services</i>		
531000	Capital Campaign Consulting Fees	<i>Fees paid to outside consultants for capital campaign feasibility studies</i>	
531100	Professional Fees	<i>Fees paid to organizations or individuals for professional services, including visiting priests, speakers, referees and/or umpires (these payments would be reportable on a 1099-MISC if they reach the IRS threshold)</i>	
531110	Fees-Background Check	<i>Fees paid for performing background checks as mandated by the Safe Environment Program</i>	New account
531200	Travel & Lodging	<i>Mileage paid to employees, volunteers (paid with supporting mileage log up to maximum of federal reimbursable rate), airline & lodging expenses.</i>	
531300	Bank Service Charges	<i>Fees charged by bank including NSF fees, deposit correction or statement fees</i>	
531310	On Line Payment Management Fees	<i>Enrollment fees charged by outside agency to process on line payments or to provide a web interface for such service (ie: FACTS \$43 per family fee, \$3 per child on PSR Enroll; Faith Direct Membership Fee)</i>	new account

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Account #	Account Name	Description	Actions Needed
531400	Dues & Subscriptions	<i>Membership dues, subscription fees for both print and electronic media</i>	
531500	Meetings & Conventions	<i>Fees paid to attend off-site meetings or conventions</i>	
531600	Continuing Education	<i>Education fees other than clergy</i>	
531700	Activity Fees	<i>Expenses for field trips, field days, Luke 18, other retreat expenses not included in 446710 above, 8th grade trips, graduation expenses, or other events (held both on site and off site)</i>	
531800	Advertising & Publicity	<i>Print ads, posters, flyers, signs</i>	
531900	Taxes & Licenses	<i>Real estate taxes, personal property taxes paid on leases</i>	
532100	Contributions	<i>Contributions paid by parish to other organizations (Non-Archdiocesan)</i>	
532200	Cash Shortage (Overage)	<i>To record cash corrections that are unaccounted for otherwise</i>	
532300	Penalties / Late Fees	<i>Fees assessed due to late payment (i.e.: IRS penalties, credit card late fees)</i>	
532600	Parish Service Appreciation	<i>Gifts to volunteers, events of appreciation. Should not include cash or gift card bonuses to employees.</i>	
532700	Self Study Program	<i>Used to record expenses associated with school Self-Study initiative</i>	
539100	Miscellaneous	<i>Expenses that cannot be categorized in any other account. To be used infrequently and should include appropriate memo.</i>	
54	Occupancy		Verify all accounts exist and are in this naming / numbering sequence.
541	Building Related Costs		New header account
541100	Security Services	<i>Fees paid to outside security firm</i>	Note that these accounts should be subs of 541
541200	Contract Services	<i>Services related to property maintenance (i.e. trash, pest control, carpet cleaning)</i>	
541210	Contract Services-IT	<i>Services related to IT Infrastructure and maintenance</i>	
541300	Rent-Furniture & Equipment	<i>Fees for the rental / lease of equipment (i.e. copier)</i>	

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Account #	Account Name	Description	Actions Needed
541400	Rent-Property	<i>Fees for the rental / lease of real property (i.e. fields, temporary buildings, etc.)</i>	
542	Utilities		New header account
542100	Utility-Electric		Note that these accounts
542200	Utility-Fuel		should be subs of 542
542300	Utility-Water		
542400	Utility-Sewer		
542500	Utility-Telephone	<i>Includes priest's cell phone reimbursement</i>	
542600	Utility-Cable/Satellite/Internet		
542900	Utility-Budget Adjustment	<i>Used for recording the difference between actual utility costs incurred and the budgeted payment amount</i>	
543	Repairs & Maintenance		New header account
543100	R/M Building	<i>Costs of normal maintenance or repair of parish property or equipment.</i>	Note that these accounts
543150	R/M HVAC		should be subs of 543
543200	R/M Electrical	<i>Extensive repairs which extend the life of the equipment should be coded as Capital Expenditures.</i>	
543250	R/M Plumbing		
543300	R/M Grounds/Landscaping		
543350	R/M Parking Lot		
543400	R/M Furniture & Fixtures		
543450	R/M Vestments & Vessels		
543500	R/M Religious Art Work		
543550	R/M Equipment		
543650	R/M Vehicles		
543750	R/M Miscellaneous		
543800	R/M Asbestos		
55	Transfers other Parishes/Diocese		
551100	Trfs-Consolidated Schools	<i>Payment of parish subsidy to merged/consolidated school</i>	Verify all accounts exist and are in this naming / numbering sequence. Note any missings or discrepancies
552100	Trfs-Other Parish-Education	<i>Payment of other parish support to any archdiocesan educational entity (grade school, special ed or high school)</i>	
553100	Trfs-Arch-Insurance Assessment	<i>Archdiocesan consolidated invoice expense</i>	
553200	Trfs-Arch-Education Assessment	<i>Archdiocesan consolidated invoice expense</i>	
553300	Trfs-Arch-Mission Initiative Advancement	<i>MAI invoice expense</i>	
553400	Trfs-Arch-Cathedraticum	<i>Archdiocesan consolidated invoice expense</i>	
553600	Trfs-Arch-St. Louis Review	<i>Archdiocesan consolidated invoice expense</i>	

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Account #	Account Name	Description	Actions Needed
553700	Trfs-Arch-PMBS	<i>Archdiocesan consolidated invoice expense</i>	
553900	Trfs-Arch-Interest/Rev. Fund	<i>Interest paid on notes payable to SLAF</i>	
553910	Trfs-Arch-Special Collection	<i>Used to expense "parish-funded" contributions to Archdiocesan special collections or appeals - ie: Tithing for the Poor; additional donations to Regina Cleri</i>	
553920	Trfs-Arch-Mgt Fee	<i>Quarterly management fees assessed on Archdiocesan investment fund accounts</i>	
553950	Trfs-Arch-Other Entities	<i>Used to remit shared costs or assessments to other parishes or deanery initiatives</i>	
553960	Trfs-Arch-Shared Accounting	<i>Monthly Shared Accounting fees</i>	
553970	Trfs-Arch-Payroll Service	<i>Monthly payroll service/Lawson fees</i>	

OTHER INCOME

60	Other Extraordinary Income		New Accounts
602	Capital Campaign		Formerly 42
602200	Capital Campaign Revenue	<i>Restricted gifts made in response to a parish-sponsored capital campaign solicitation</i>	Formerly 421100
604	Investment Fund Income		New Account
604400	Endowed Gifts	<i>Donations to endowment principal</i>	Formerly 481100
604500	Earnings from Investment Fund-Cash	<i>Investment earnings (interest & dividends, realized gains and losses) passed through by The St. Louis Archdiocesan Fund on Investment Fund accounts</i>	Formerly 452100
604520	Earnings from Investment Fund-App/(Dep)	<i>Unrealized gains and losses passed through by The St. Louis Archdiocesan Fund on Investment accounts</i>	Formerly 452200

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Account #	Account Name	Description	Actions Needed
OTHER EXPENSES			
61	Capital Expenditures		
611000	Land	<i>Acquisition cost of land</i>	Verify all accounts exist and are in this naming / numbering sequence.
611100	Buildings	<i>Cost of construction of <u>new</u> buildings</i>	
611200	Building Improvements	<i>Capital improvements to <u>existing</u> buildings, i.e. roof, windows, tuckpointing, plumbing, electrical, replacement of HVAC systems or boilers</i>	
611300	Parking Lot/Grounds Improvements	<i>Capital improvements to parking lots, construction of memorial gardens, gazebos, fences</i>	
611400	Religious Articles	<i>Statues, chalices, vestments, religious artwork</i>	
611500	Fixtures & Furniture	<i>Lighting, office or rectory furniture, shelving, etc.</i>	
611600	Equipment Additions	<i>Computers, maintenance equipment (tractors, mowers), freezers, etc.</i>	
611700	Autos/Trucks	<i>Vehicles built for public roads</i>	
611800	Buses		
65	Non-Cash Expenses		
652	Bad Debt Expense		Verify all accounts exist and are in this naming / numbering sequence.
652100	Bad Debt Expense	<i>Write-offs or reserve increases for tuition or other invoiced items</i>	
652200	Bad Debt Recovery	<i>Payment received from a previously written off debt</i>	
655	Audit Adjustments		Verify all accounts exist and are in this naming / numbering sequence.
655200	Prior Period Adjustments	<i>Adjustments from prior periods due to audit or parish support review</i>	