

CHART OF ACCOUNTS

INSTRUCTIONS FOR CHURCHES

DIOCESE OF GARY
 CHART OF
 ACCOUNTS
 CHURCHES
REVENUE

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
<u>Ordinary</u>	4130
Sunday and Holyday	4131
Christmas	4132
Easter	4133
Parish Extra Collections	4134
<u>Interest Income</u>	4360
Deposits with Diocese	4361
Other	4369
<u>Hall Lease and Rental</u>	4140
<u>Miscellaneous</u>	4190
Stole Fees	4191
Stipends for Masses	4192
Poor Box	4193
Other	4199
<u>Capital Building & Maintenance Fund</u>	4730
(under \$100.000)	4731
Church	4732
School	4739
Other	
<u>Capital Building Fund</u>	4740
(over \$100.000)	
Church	4741
School	4742
Other	4749

DIOCESE OF GARY
 CHART OF
 ACCOUNTS
 CHURCH REVENUE

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
<u>Cemetery Income</u>	4650
<u>Fundraising</u>	4880
Fundraiser #1	4881
Fundraiser #2	4882
Other Fundraising	4889
<u>CSA Rebates</u>	4150
<u>Bequests, Memorials,</u>	4200
Grants	4210
Restricted	4220
General	
<u>Donations</u>	4290
<u>Sale of Property</u>	4440
<u>Insurance Recovery</u>	4170
<u>Religious Education</u>	4160
Religious Education and Formation	4161
Adult Education	4162
<u>Northwest Indiana Catholic Paper</u>	4122
<u>CSA Payments Collected by the Parish</u>	4124
<u>Special Collections</u>	4230
Latin American Collection	4231
Holy Childhood	4232
Eastern Europe	4233
Bishops' Relief Fund	4234

DIOCESE OF GARY
 CHART OF
 ACCOUNTS
 CHURCHES **REVENUE**

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
Rice Bowl Collection	4235
Catholic Charities	4236
Missions/Propagation of the Faith	4237
Mission Co-Op Plan	4238
Home Missions	4239
Campaign for Human Development	4240
Other	4249
<u>TOTAL REVENUE</u>	4000

EXPENSES

<u>Gross Salaries</u>	5020
Priest's Compensation	5A21
Lay Ministry Salaries	5022
Salaries for Religious	5023
Administrative Salaries	5024
Maintenance/Custodial and Housestaff	5025
Other Salaries	5029
<u>Fringe Benefits - Clergy</u>	6100
Health Insurance	6120
Clergy Retirement	6130
Professional Growth	6150
Other Fringe Benefits	6160
<u>Fringe Benefits - Other Than Clergy</u>	6200
Employer FICA - Social Security	6201
Employer FICA - Medicare	6202
Health Insurance	6220
Pension - Religious	6210

DIOCESE OF GARY
 CHART OF
 ACCOUNTS
 CHURCH **EXPENSES**

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
Pension - Lay	6211
Professional Growth	6250
Other Fringe Benefits	6260
<u>Transportation</u>	7100
Mileage Reimbursement	7101
Vehicle Repair	7102
(POL) Petroleum, Oil, Lubricants	7103
Other Transportation	71a8
<u>Hall Lease & Rental Expenses</u>	7140
<u>Utilities</u>	7400
Telephone	7401
Heating Fuel	7402
Electricity	7403
Water and Sewer	7404
Scavenger Service	7405
<u>Altar and Liturgical Supplies</u>	8110
Hosts and Wine	8111
Candles	8112
Vestments	8113
Missalette Costs	8114
Flowers	8115
Pamphlets	8116
Other Altar and Liturgical Supplies	8119
<u>Maintenance and Repairs</u>	7600
Contractual Services - Grounds	7601
Contractual Services - Buildings	7602
Contractual Services - Equipment	7603

DIOCESE OF GARY
 CHART OF
 ACCOUNTS
 CHARGES

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
Repairs to Buildings (Parts)	7604
Repairs to Equipment (Parts)	7605
Equipment Rental, Repair, Purchase	7606
Janitorial Supplies	7607
Grounds Supplies	7610
Security	7612
Other Ordinary Maintenance	7618
<u>Food and Meals</u>	7110
Purchase of Food - Rectory	7111
Purchase of Food - Parish Function	7112
Purchase of Meals	7113
Gatering	7114
Paper Goods	7115
Other Food and Meals	7119
<u>Miscellaneous Printing - Postage</u>	
<u>Office</u> (No Rollup)	
Office Equipment - Purchase	8607
Office Equipment - Supplies & Maintenance	8609
Outside Printing	7300
Postage	7200
Office Supplies	8140
Other Miscellaneous Printing - Postage and Office Supplies	8662
<u>Charitable Contributions</u>	8700
<u>Furnishings and Equipment</u>	8810
Furnishings & Equipment Purchased	8810

DIOCESE OF GARY
 CHART OF
 ACCOUNTS
 CHURCHES **EXPENSES**

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
<u>Building Prop erty</u>	8610
Property - Casualty - Auto Insurance	8611
Other Building Property	8612
<u>Fundraisin g</u>	8880
Fundraiser #1	8881
Fundraiser #2	8882
Other Fundraisers	8888
<u>Books and Supp lies</u>	8300
Bulletin Supplies	8301
Offertory Envelopes	8302
Books and Magazines	8303
Other Books and Supplies	8309
<u>Northwest Indiana Catholic</u>	8212
Quota	8213
<u>CSA Collections Remitted</u>	8214
<u>Cemetery Expense</u>	8630
<u>Relis ious Education</u>	7010
Religious Education - Formation	7011
Adult Education	7012
<u>Cap ital Ex penditures</u>	8800
Land	8801
Construction	8802
Capital Improvements	8803
Capital Equipment	8804

DIOCESE OF GARY
 CHART OF
 ACCOUNTS
 CHURCHES

EXPENSES

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
<u>Interest Payments</u>	8640
<u>Non-Diocesan Collections Payments</u>	8200
Latin American Collection	8201
Holy Childhood	8202
Eastern Europe	8203
Bishops' Relief Fund	8204
Rice Bowl	8205
Catholic Charities	8206
Missions/Propagation of the Faith	8207
Mission Co-Op	8208
Home Missions	8209
Campaign for Human Development	8210
<u>Misc Other Collections</u>	8211
Conferences and Conventions	8641
Dues and Subscriptions	8400
Business Hospitality and Entertainment	8642
Gifts and Donations	8643
Meetings and Speakers	8510
Public Relations/Advertising	7310
Unrelated Business Tax	8644
Legal Fees	8645
Other Miscellaneous	8660
<u>TOTAL EXPENSE</u>	5000-6000-7000-8000

DIOCESE OF GARY
CHART OF ACCOUNTS

ASSETS

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>	
<u>Cash</u>	1000	
Parish Checking Account		1001
Cash Account - Other (Specify)		1009
 <u>Investments</u>	 1100	
Diocesan Savings Account		1111
Investment - Other (Specify)		1119
 TOTAL ASSETS		
Sum total of all ASSETS		

LIABILITIES

<u>Notes Payable</u>	2000	
Loans from the Diocese		2001
Other Liabilities – Incl PPP loan		2009

DIOCESE OF GARY
CHART OF ACCOUNTS

INSTRUCTIONS FOR CHURCHES

REVENUE

4131 - Sunday and Holyday Collections

All collections received through the year for Sundays, weekdays and Holydays - excluding Christmas and Easter

4132 - Christmas Collections

Collections received for all Christmas services

4133 - Easter Collections

Collections received for all Easter services

4134 - Parish Extra Collections

Funds received in special collections i.e. - altar flowers -

4361 - Interest Income from Diocesan Deposits

Interest earned from excess funds deposited at the Pastoral Center

4369 - Interest (Other)

Interest income earned from other non-specific accounts

4140 - Hall Lease Rental

Funds received from the rental of the Parish hall to outside groups or organizations

4191 - Stole Fees

Funds received for Masses, Weddings and Funerals

4192 - Stipends for Masses

Funds received for dedicated Masses

4193 - Poor Box

Funds received in the special box for the poor

- 4199 - Other Miscellaneous Parish Income
Income received but not included in other account descriptions
- 4731 - Capital Building Fund - CHURCH
Funds received from special appeals for capital and maintenance projects under \$100,000 for the Church building
- 4732 - Capital Building Fund - SCHOOL
Funds received from special appeals for capital projects under \$100,000 for the School building
- 4739 - Capital Building - OTHER
Funds received from special appeals for capital projects under \$100,000 not described in the above accounts
- 4741 - Capital Building Fund - CHURCH
Funds received from special appeals for capital projects over \$100,000 which have been approved by the Bishop for Church building
- 4742- Capital Building Fund - SCHOOL
Funds received from special appeals for Capital projects over \$100,000 which have been approved by the Bishop for the School building
- 4749 - Capital Building - OTHER
Funds received from special appeals for capital projects over \$100,000 which have been approved by the Bishop but not described in the above accounts
- 4760 - Cemetery
Income received from the operation of the Parish cemetery
- 488{ - Fundraiser #1
Total receipts from locally described fundraiser
- 4882 - Fundraiser #2
Total receipts from locally described fundraiser
- 4889 - Fundraiser- OTHER
Total receipts received from fundraising not included in the above accounts

4150 - CSA Rebates

Funds rebated to parishes which have made contributions to the Catholic Services Appeal which have exceeded the parish goal

4210 - Restricted Funds

Monies received as the result of a bequest which, are restricted to a specific use by the donor or GRANT

4220 - General Bequest

Monies received as a result of a bequest which are NOT restricted as to their specific use

4290 - Donations

Miscellaneous contributions received which are not ordinary support

4440 - Sale of Property

The proceeds of the sale of real and tangible property

4170 - Insurance Recovery

Monies received in satisfaction of payment for an insurable loss

4161 — Religious Education and Formation Receipts

Fees for participation in the Religious Education and Formation Program for kindergarten, pre-school, children in grades one through eight and high school

4162 - Adult Education Income

Fees for participation in the Adult Religious Education Program

4121 - Northwest Indiana Catholic

Funds received to pay for subscriptions to the Northwest Indiana Catholic newspaper

4122 - CSA Payments Collected by the Parish

Catholic Services Appeal Collections applied to the parish goal for remittance (prior to amounts received which will be returned to the Parish as a rebate)

4231 - Latin American Collection

Funds received in the special collection for Latin America

4232 - Holy Childhood

Funds received in the special collection for Holy Childhood

4233 - Eastern Europe

Funds received in the special collection for Eastern Europe

4234 - Bishops' Relief Fund

Funds received in the special collection for the Bishop's Relief Fund

4235 - Rice Bowl

Funds received in the special collection for Rice Bowl

4236 - Catholic Charities

Funds received in the special collection for Catholic Charities

4237 - Missions/Propagation of the Faith

Funds received in the special collection for Missions
Propagation of the Faith

4238 - Mission Co-Op Plan

Funds received in the special collection for the Mission Co-Op
Plan

4239 - Home Missions

Funds received in the special collection for U.S. dioceses still
considered to be mission dioceses

4240 - Campaign for Human Development

Funds received in the special collection for the Campaign for
Human Development

4249 - Special Collection - Other

Funds received for special collections not described in other
accounts

4000 - TOTAL REVENUE Total Church related
revenue

EXPENSES

5021 - Clergy Compensation

salaries accrued and/or paid to the priests of the parish

5022 - Lay Ministry Salaries

salaries accrued and/or paid to the parish staff engaged in various ministries such as, DRE, Liturgists, organists, etc.

5023 - Salaries for Religious

salaries accrued and/or paid to parish Religious staff

5024 - Administrative Salaries

Salaries accrued and/or paid to parish Staff who hold administrative and/or secretarial positions

5025 - Maintenance/Custodial/Housestaff Salaries

salaries accrued and/or paid to maintenance workers, janitorial and housekeeping staff caring for Church properties

5029 - Other Salaries

salaries accrued and/or paid to individuals performing services for the Parish but NOT included in the above accounts

6{20 - Clergy Health Insurance

The amount paid for Clergy health insurance

6130 - Clergy Retirement

The amount paid for Clergy retirement

6150 - Professional Growth of Clergy

The amount paid for continuing education and spiritual development of the Clergy

6160 - Other Clergy Fringe Benefits

The amount paid for clergy fringe benefits Nor included in the above accounts

6201 - Employer FICA - Social Security

Employer paid portion of FICA in support of social security component

6202 - Employer FICA - Medicare

Employer paid portion of FICA in support of Medicare component

6220 - Health Insurance

The amount of employees' health insurance paid by the employer

6210 - Pension - Religious

The amount of religious employees' pension paid by the employer

6211 - Pension-Lay

The amount of lay employees' pension paid by the employer

6250 - Professional Growth

The amount paid for continuing education and professional growth of staff

6260 - Fringe Benefits (Other)

The amount of paid benefits NOT included in the above accounts

7101 - Mileage Reimbursement

The amount paid for mileage driven by lay or religious employees in the performance of their duties

7102 - Vehicle Repair

The amount paid for vehicle repair and maintenance to Church vehicles

7103 - (POL) - Petroleum - Oil and Lubricants Gas - oil - grease jobs required for Church vehicle(s)

7108 - Other Transportation

The amount paid for transportation NOT included in the above accounts

7109 - Hall Lease and Rental Expense

Expenses incurred from rental of Parish hall to outside groups or organizations

7401 - Telephone

The cost of line charges, equipment rental, local and long distance telephone service

74A2 - Heating Fuel

The cost of heating Church structures

7443 - Electricity

The cost of the electricig used in Church structures

7404 - Water and SevVer

The cost of water and sewer services to the Church

7405 - Scavenger Services

The cost of the removal of garbage and yard wastes

8111 - Hosts and Wine

The cost of supplying the hosts and wine for all Ghurch functions

8112 - Candles

The cost of supplying candles for the Church

8113 - Vestments

The cost of gowns, surpluses, cassocks and robes for Church use

8114 - Missalettes

The cost of supplying the missalettes for all Church functions

8{15 - Flowers

The cost of supplying the Church with flowers

8116 - Pamphlets

The cost of supplying the Church with pamphlets for special occastons

8{ 19 - Other Altar and Liturgical Supplies

The cost of other supplies NoT included in the above accounts

760{ - Contractual Services - GROUNDS

The cost of an outside company to maintain Parish grounds

7602 - Contractual Services - BUILDINGS

The cost of maintenance of Parish structures by an outside company

7603 - Contractual Services - EQUIPMENT

The cost of maintaining Parish equipment by an outside company

7604 - Repairs or Change to Buildings (Parts)

The cost of supplies to replace or change in the Parish buildings

7605 - Repairs or Change to Equipment (Parts)

The cost of supplies to replace or change in the equipment of the Parish

7606 - Equipment Rental - Repair - or Purchase

The cost of renting - outside repairing - or purchasing of new or used equipment

7607 - Janitorial Supplies

The cost of cleaning supplies used in janitorial functions

7610 - Grounds Supplies

The cost of items needed to maintain and keep up the Parish grounds

7612 - Security

The cost of securing the buildings; i.e., alarms, locks, special lights, motion detectors, etc.

76{8 - Other ORDINARY Maintenance

Other costs to maintain the Church not included in the above accounts

7111 Purchase of Food - RECTORY The cost of food used in the Rectory

- 7112 - Purchase of Food - PARISH FUNCTIONS The cost of food used for Parish functions
- 7113 - Purchase of Meals
The cost of buying prepared food from outside sources
- 7114 - Catering
The cost of buying prepared food in large quantities from outside sources
- 7115 - Paper Goods
The cost of all the supplies it requires to have both on hand and when serving a meal. Some examples: paper plates, cups, plastic ware, napkins, etc.
- 7119 - Other Food and Meals
The cost of other supplies, including food that must be kept on hand and are NOT included in the above accounts
- 8609 - Office Equipment - Supplies and Maintenance The cost of materials and support needed for upkeep of office equipment
- 8607 - Office Equipment - Purchase
The cost of buying new or used office equipment
- 7300 - Outside Printing
The cost of using printing services outside of the Parish
- 7200 - Postage
The cost of mailings by the Church
- 8140 - Office Supplies
The cost of supplies used in the Ghurch's office
- 8662 - Other Printing - Postage - Office Supplies
Other costs incurred by the office NOT included in the above accounts
- 8810 - Furnishings and Equipment Purchased
The cost of goods less than \$10,000 purchased by the Church

- 861 1 - Property/Casualty/Auto Insurance
The cost of property, casualty and auto insurance for the parish
- 8612 - Other Building Property
Other building related costs NOT included in the above accounts
- 8881 - Fundraiser #1
The cost incurred by a locally defined fundraiser
- 8882 - Fundraiser #2
The cost incurred by a locally defined fundraiser
- 8888 - Other Fundraisers
other fundraising costs Nor included in the above accounts
- 8301 - Bulletin Supplies
The cost associated with producing the weekly bulletin
- 8302 - Offertory Envelopes
The entire cost of printing and acquiring the offertory envelopes
- 8303 - Books and Magazines
The cost of any books or magazines purchased by the church
- 8309 - Other Books and Supplies
The cost of any books or supplies needed for the church but NOT included in the above accounts
- 8211 - Northwest Indiana Catholic Newspaper
The cost of subscriptions to the Northwest Indiana catholic newspaper
- 8212 - Quota
The payment of the Parish quota assessment
- 8213 - CSA Collections Remitted
The payment of the catholic services Appeal collections to be applied to the Parish goal
- 8630 - Cemetery Expense
Expenses associated with the operation of a parish cemetery

7400 - Religious Education and Formation Expenses
Expenses incurred in providing a religious education and formation program for pre-school, kindergarten and elementary school children in grades one through eight and high school

7012 - Adult Education Expenses
Expenses incurred in providing adult religious education instruction

880{ - Capital Expenses - LAND
The cost of acquisition of land for capital purposes

8802 - Capital Expenses - CONSTRUCTION The cost of new capital construction

8803 - Capital Expenses - IMPROVEMENTS The cost of major capital repairs exceeding \$10,000

8804 - Capital Expenses - EQUIPMENT
The cost of capital equipment exceeding \$10,000

8640 - Interest Expense
The cost of interest payments on the parish debt

8201 - Latin American Collection Payment
Disbursement of funds received in the special collection for Latin America

8202 - Holy Childhood Collection payment
Disbursement of funds received in the special collection for Holy Childhood

8203 - Eastern Europe Collection payment
Disbursement of funds received in the special collection for Eastern Europe

8204 - Bishops' Relief Fund Collection payment
Disbursement of funds received in the special collection for Bishops' Relief Fund

8205 - Rice Bowl Collection Payment
Disbursement of funds received from the Rice Bowl collection

- 8206 - Catholic Charities Gollection Payment
Disbursement of funds received in the special collection for Catholic Charities
- 8207 - Missions/Propagation of the Faith Gollection Payment Disbursement of funds received in the special collection for Missions/Propagation of the Faith
- 8208 - Mission Co-Op Collection Payment
Disbursement of funds received in the special collection for Mission Co-Op
- 8209 - Home Missions Gollection Payment
Disbursement of funds received in the special collection taken for U.S. dioceses still considered to be mission dioceses
- 8210 - Campaign for Human Development Collection Payment Disbursement of funds received in the special collection for the Campaign for Human Development
- 8219 - Payment of Non-Diocesan Collections - OTHER Disbursement of funds received in special non-diocesan special collections NOT described in the above accounts
- 8641 - Conferences and Conventions
The cost of sending an authorized employee of the Church to a conference or convention
- 8400 - Dues and Subscriptions
The cost of subscribing to magazines and related Church publications AND monies paid for a Church employee to belong to a related Church organization
- 8642 - Business Hospitality and Entertainment
The cost of hospitali\$ and entertainment for Church-related business
- 8643 - Gifts and Donations
The cost of gifts and donations made in the name of the Church

8510 - Meetings and Speakers

The cost of hosting a meeting or having a speaker make a presentation at a meeting

7310 - Public Relations and Advertising

The cost of flyers, banners and other forms of advertisement for the Church

8644 - Unrelated Business Tax

The cost of income/sales tax liability for monies earned in activities unrelated to the tax exempt purposes of the Church

8645 - Legal Fees

The cost of legal expenses required for Church related business

8660 - Miscellaneous - OTHER

The cost of other expenses related to the operation of the Church but NOT included in the above accounts

8700 - Charitable Contributions

The cost of charitable contributions made by the Parish

5000 - 6000 - 7000 - 8000 - ToTAL EXPENSE Sum

Total of all Expenses

1001 - Parish Checking Account

Bank account used by the Parish for issuing check disbursements

1009 - Cash Account- OTHER (Specify)

Bank accounts used by the Parish other than the central Parish checking account - these accounts are locally defined

1111 - Diocesan Investments

Investments on deposit in the diocesan investment portfolio

1119 - Parish Investments - OTHER

Parish funds invested in vehicles other than the diocesan investment portfolio - these are locally defined

1000 - TOTAL ASSETS Sum total of all

Assets

2001 - Loans From The Diocese

Loans obtained from the Diocesan Savings and Loan Fund

2009 - Other Liabilities (Specify)

Obligations other than loans from the Diocesan Savings and Loan Fund - these are locally defined. Includes PPP Loan

2000 - TOTAL LIABILITIES Sum total of all

liabilities