



DIOCESE OF GRAND RAPIDS

STANDARD CHART OF ACCOUNTS FOR PARISHES

(Effective July 1, 2008)

Diocese of Grand Rapids
Standard Chart of Accounts for Parishes

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STANDARD CHART OF ACCOUNTS FOR PARISHES

OVERVIEW

The Standard Chart of Accounts for Parishes has been revised from the July 1, 2004 version. As a result, effective July 1, 2008, the account changes are summarized as follows:

Accounts added

Account #s

Liability accounts

Accrued expenses..... 210

Collections 240

Revenue accounts

Foundation investment earnings 412

Accounts deleted

Account #s

Asset accounts

Investment-government securities 121

Investment-money market securities 122

Investment-stocks and bonds 123

To eliminate
accounts related
to non-permissible
types of investments.

Revenue accounts

Other collections 433

Diocesan collections 434

Expense accounts

Diocesan collections 512

Other collections 513

ACCOUNT STRUCTURE

ACCOUNT STRUCTURE

Accounts consist of not more than 8 digits (WXXYYYZZ), described as follows:

W A 1-digit unit identifier as follows:

- 1 Church
- 2 Religious education
- 3 Elementary school

XX A 2-digit department number (see pages 6 and 9)

YYY A 3-digit account number (see page 11)

ZZ A 2-digit subsidiary account number (use is optional) (see page 22)

Example—Expenses for the repair of church equipment should be recorded in
Account # 130548ZZ

DEPARTMENTS

DEPARTMENTS

Receipts

- 25 Operating receipts Revenues generated for ongoing/normal operations. Includes offertory collections, fundraising, donations, interest, rentals, tuition, student service and activity fees, scholarship income, stipends and offerings and subsidies from other parishes.
- 26 Other receipts Consists of funds received which have a special purpose or restriction. Includes bequests, funds raised for educational foundations, grants, capital fundraising, debt retirement fundraising, sale of assets, insurance proceeds.

Expenses

- 30 Administration The costs of directing/managing the parish. Includes salaries and fringe benefits of the pastor, principal, religious education director, office personnel, housekeepers and cooks, as well as supplies, postage, etc. Includes optional department #s 31-37.
- 38 Depreciation The periodic writeoff of the cost of fixed/depreciable assets over the estimated useful lives of such assets. See account #'s 150-165 and 518.
- 40 Parish Life The costs of programs aimed at intra-parish activities. Includes potlucks, picnics, etc. Includes optional Department #s 41-49.
- 50 Instruction The direct costs of teaching school or religious education students. Examples of direct costs are instructional salaries and fringe benefits, textbooks, instructional materials and supplies and library expenses. Includes optional department #s 51-58.
- 59 Plant operations
 and maintenance The costs of those activities concerned with keeping the physical plant open and ready for use, and with keeping grounds, buildings and equipment in working condition. Examples of expenses are janitorial salaries and fringe benefits, utilities, supplies, repairs.

Expenses (continued)

60	Christian service	The costs of the parish's Christian service outreach activities. Includes minority group ministries, ministry to the sick and aged, participation in civic activities, food banks, rent and utility assistance, refugee resettlement, etc. Includes optional department #s 61-69.
70	Student services	The costs of auxiliary services, such as food services, bookstore operations, etc. Includes optional department #s 71-79.
80	Student activities	The costs of student activities, such as book clubs, class field trips, shows, athletic programs, etc. Includes optional department #s 81-89.
90	Worship	The costs of liturgical services and programs, training and education of participants and the coordination of ushers, lectors, eucharistic ministers, choir, etc. Includes optional department #s 91-99.

SUB-DEPARTMENTS

SUB-DEPARTMENTS

Principles for using optional sub-departments:

1. Must be large enough to have a director.
2. Must be significant enough to have a budget.
3. Account numbers must be included in the primary cost department.
4. Will be "rolled up" to the primary department for annual financial report purposes.
5. Small parishes should use sub-departments with care.

<p><u>PARISH</u></p> <p><u>Support departments</u></p> <p>30-Administration 31-Optional 32-Optional 33-Optional 34-Optional 35-Optional 36-Optional 37-Optional 38-Depreciation 59-Plant operations and maintenance</p>		<p><u>Parish Life</u></p> <p>40-Parish life 41-Optional 42-Optional 43-Optional 44-Optional 45-Optional 46-Optional 47-Optional 48-Optional 49-Optional</p>	<p><u>Christian service</u></p> <p>60-Christian service 61-Optional 62-Optional 63-Optional 64-Optional 65-Optional 66-Optional 67-Optional 68-Optional 69-Optional</p>	<p><u>Worship</u></p> <p>90-Worship 91-Optional 92-Optional 93-Optional 94-Optional 95-Optional 96-Optional 97-Optional 98-Optional 99-Optional</p>
<p><u>RELIGIOUS EDUCATION</u></p> <p><u>Support departments</u></p> <p>30-Administration 31-Optional 32-Optional 33-Optional 34-Optional 35-Optional 36-Optional 37-Optional 38-Depreciation 59-Plant operations and maintenance</p>		<p><u>Instruction</u></p> <p>50-Instruction 51-PreK 52-RCIA 53-Youth 54-Adult education 55-Optional 56-Optional 57-Optional 58-Optional</p>	<p><u>Student services</u></p> <p>70-Student services 71-Optional 72-Optional 73-Optional 74-Optional 75-Optional 76-Optional 77-Optional 78-Optional 79-Optional</p>	<p><u>Student activities</u></p> <p>80-Student activities 81-Optional 82-Optional 83-Optional 84-Optional 85-Optional 86-Optional 87-Optional 88-Optional 89-Optional</p>
<p><u>ELEMENTARY SCHOOL</u></p> <p><u>Support departments</u></p> <p>30-Administration 31-Optional 32-Optional 33-Optional 34-Optional 35-Optional 36-Optional 37-Optional 38-Depreciation 59-Plant operations and maintenance</p>		<p><u>Instruction</u></p> <p>50-Instruction 51-Optional 52-Optional 53-Optional 54-Optional 55-Optional 56-Optional 57-Optional 58-Optional</p>	<p><u>Student services</u></p> <p>70-Student services 71-Optional 72-Optional 73-Optional 74-Optional 75-Optional 76-Optional 77-Optional 78-Optional 79-Optional</p>	<p><u>Student activities</u></p> <p>80-Student activities 81-Optional 82-Optional 83-Optional 84-Optional 85-Optional 86-Optional 87-Optional 88-Optional 89-Optional</p>

ACCOUNT NUMBERS

ACCOUNT NUMBERS

Asset accounts

101	Accounts receivable	Amounts owing on account by individuals or companies for various obligations and/or services rendered by the parish.
110	Checking account	Bank account used to pay general expenditures. Also used for payroll, where separate payroll account is not maintained.
120	Investment-Deposit and Loan program	Funds invested in the Deposit and Loan Program. Deposits to, and withdrawals from, the Program are recorded in this account.
124	Investment-Catholic Foundation of West Michigan	Funds invested in the Catholic Foundation of West Michigan. Deposits to, and withdrawals from, the Foundation are recorded in this account.
130	Payroll checking account	Bank account used to pay salaries and wages.
131	Petty cash	A cash fund used to pay relatively small expenses, such as postage and C.O.D.'s.
133	Prepaid expenses	Expenditures for goods and services paid in one fiscal year which will be used in the succeeding fiscal year. Examples-payments for advertising or insurance.
140	Savings account	Interest-earning bank account.

Fixed/depreciable asset accounts

150	Land	Cost (non-depreciable) of real property owned by the parish.
151	Land improvements	Cost of improvements (i.e., parking lots, major landscaping projects, etc.) to parish-owned land.
152	Accumulated depreciation-land improvements	Contra asset account used to reduce historical asset cost via the cumulative effects of periodic depreciation expense.
153	Buildings	Cost of acquisition and construction of buildings, including architect fees, site preparation costs and brokerage fees. Includes additions to existing buildings.

Fixed/depreciable asset accounts (continued)

154	Accumulated depreciation-buildings	Contra asset account used to reduce historical asset cost via the cumulative effects of periodic depreciation expense.
155	Building improvements	Cost of major capital improvements to existing buildings.
156	Accumulated depreciation-building improvements	Contra asset account used to reduce historical asset cost via the cumulative effects of periodic depreciation expense.
157	Office equipment	Cost of office equipment (i.e., copy machines, fax machines, postage machines, telephone systems, etc.)
158	Accumulated depreciation-office equipment	Contra asset account used to reduce historical asset cost via the cumulative effects of periodic depreciation expense.
159	Computer equipment	Cost of computers, monitors, printers and other related equipment.
160	Accumulated depreciation-computer equipment	Contra asset account used to reduce historical asset cost via the cumulative effects of periodic depreciation expense.
161	Furnishings and equipment	Cost of furnishings and other non-office equipment.
162	Accumulated depreciation-furnishings and equipment	Contra asset account used to reduce historical asset cost via the cumulative effects of periodic depreciation expense.
163	Other capital assets	Cost of other capital assets not included in above classifications.
164	Accumulated depreciation-other capital assets	Contra asset account used to reduce historical asset cost via the cumulative effects of periodic depreciation expense.
165	Artwork	Cost (non-depreciable) of fine art and sacred vessels (i.e. chalices, etc.).

Liability accounts

201	Accounts payable	Amounts owed on account by the parish for materials purchased from or services rendered by vendors.
205	Accrued payroll	Salaries and wages earned which have not been paid as of the end of an accounting period. This account is usually used only at fiscal year-end.
210	Accrued expenses	Amounts owed for various obligations and/or services rendered to the parish (examples – interest owed on notes payable; amount owed where an invoice has not yet been received).
220	Notes payable-banks and others	Amounts owed to banks and others. Record all loan proceeds and all principal payments in this account. Record interest expense in account 533
221	Notes payable-Deposit and Loan Program	Amounts owed to the Deposit and Loan Program. Record all loan proceeds and all loan principal payments in this account. Record interest expense in account 533.
230	Exchange account	Used as a temporary account in recording transactions where the proper account number has not been determined. Upon determination of the proper account number, the exchange account entry is reversed.
240	Collections	Collections taken for remittance to other parties, such as Catholic Relief Services (formerly Bishops' Overseas Appeal), Operation Rice Bowl, World Mission Sunday, Campaign for Human Development, Retirement Fund for Religious, Catholic Services Appeal, Mission Co-op, etc. Incoming funds are credited to this account and outgoing funds are charged to this account.
250	Masses unsaid	Funds received for masses which have yet to be said. As the masses are said, the funds are transferred to account 456.
260	Prepaid tuition	Advance tuition payments received in one fiscal year which relate to the succeeding fiscal year.

Liability accounts (continued)

272	Federal income tax withholding	Federal income tax withheld from employee wages which is payable to the federal government.
273	FICA withholding	Employee share of FICA (Social Security) tax withheld from employee wages and employer's share of FICA tax accrued, both of which are payable to the federal government.
274	Insurance withholding	Insurance premiums withheld from employee wages which are payable to insurance companies.
275	Local income tax withholding	City income tax withheld from employee wages which is payable to the city government.
276	Other withholdings	Other amounts withheld from employee wages which are payable to appropriate parties. Examples-United Way, Tax-Sheltered annuities.
277	State income tax withholding	State income tax withheld from employee wages which is payable to the state government.
301	Fund balance	The excess of assets over liabilities.

Revenue accounts

405	Donations	Gifts of money, stocks, bonds, real estate and other property to the parish from individuals, organizations, trusts and philanthropic foundations.
406	Bequests	Gifts of money, stocks, bonds, real estate and other property to the parish from estates .
407	Service fees	Receipts from the school athletic program; bookstore; cafeteria operation or food program; orchestra, band or chorus activities; publication of school newspaper or yearbook.
408	CSA rebates (non-exempt)	Receipts from the Diocese for amounts exceeding the parish's CSA assessment; assessable for CSA calculation purposes.

Revenue accounts (continued)

409	CSA rebates (exempt)	Receipts from the Diocese for amounts exceeding the parish's CSA assessment; used for new construction, major renovation, Deposit and Loan debt retirement or CSA debt retirement; not assessable for CSA calculation purposes if pre-approved by the Diocese.
412	Foundation investment earnings	Net realized and unrealized gains (losses) on Foundation investments.
413	Fundraising-foundations	Funds raised for education foundations; not assessable for CSA calculation purposes.
414	Fundraising-capital	Receipts from fund drives or special offertory collections for new construction, major renovation, Deposit and Loan Program debt retirement or CSA debt retirement; not assessable for CSA calculation purposes if pre-approved by the Diocese.
415	Fundraising-operations	Receipts from all other fundraising activities—festivals, bazaars, bingo, raffles, picnics, merchandise sales, etc.; assessable for CSA calculation purposes.
416	Grants	Funds received from non-parish foundations, government agencies, other parishes, etc., which are to be used for a specific purpose.
418	Insurance proceeds	Funds received from the settlement of insurance claims.
420	Interest income	Interest earned on invested funds.
421	Scholarship income	Donations which are designated for scholarships or tuition assistance.
.		
430	Offertory collections- Sunday and Holy Day	Offertory collections taken up at masses other than for a special purpose. Includes envelopes and loose cash, as well as offertory donations that are received at other times for the same purpose.

Revenue accounts (continued)

431	Offertory collections- other	All offertory collections, other than Sunday and Holy Day, which are usually taken up for a special purpose by the parish (i.e., fuel, maintenance, flowers, etc.).
435	Other income	Operating receipts from sources that cannot be classified in any other account.
436	Activity fees	Receipts from various activities, such as book clubs, field trips, shows, senior trips, etc.
440	Subsidy from other parishes	Funds received from other parishes to subsidize costs.
450	Rental income	Receipts from the rental or leasing of parish and school buildings, facilities and equipment.
455	Gain (loss) on sale of capital assets	Sales proceeds minus net book value (i.e., cost minus accumulated depreciation) of capital assets sold.
456	Stipends and offerings	Funds received for mass intentions already said, baptisms, marriages, funerals, votive candles, etc. See account 250 for unsaid masses.
457	Program/student fees	Receipts from school registration, book fees, graduation, etc.
470	Tuition	Funds received for instruction and education by the school and all religious education programs (i.e., adult education, youth education, etc.).
471	Child care and pre-K tuition and fees	Funds received for child and pre-K programs.

Expense accounts

504	Public relations	Expenses incurred to publicize the school (advertisements, marketing, etc.).
506	Building rental	Expenses incurred in renting out parish facilities for the purpose of generating rental income. Includes utilities and janitorial and maintenance expenses.
510	Contracted services	Payments for contractual services rendered to the parish. Does not include payments to employees. Includes lawn mowing, snow plowing and trash removal services.
511	Contracted transportation	Contractual payments made for transporting students to and from school and to various sponsored activities, such as field trips.
515	Diocesan assessments	Funds remitted to the diocese by the parish as its share of the financial support of the diocese. Includes payment of CSA indebtedness/shortfalls.
516	Donations	Contributions for various charitable purposes. Does not include assessments or donations to other parishes, deaneries or the diocese.
518	Depreciation (new account)	The periodic write-off of the cost of fixed/depreciable assets over the estimated useful lives of such assets.
520	Field trips and socials	Expenses incurred for student field trips, dances and other social events. Also see account 436.
521	Food and supplies	Cost of food purchased for resale in the cafeteria or school lunch program and supplies used in preparing and serving the food, such as dishes, tableware, napkins, etc.
522	Fringe benefits	Cost of benefits paid to or for clergy, religious or lay employees. Includes housing, health insurance, dental insurance, retirement plan, long-term disability, short-term disability, life insurance, workers' compensation, unemployment.

Expenses accounts (continued)

524	Fundraising/development	Expenses directly incurred in fundraising activities. Includes fees paid to professional fundraisers.
528	Hospitality	Expenditures for social events, such as refreshments during staff, parish council and committee meetings and staff gatherings.
529	Household	Expenses incurred for persons residing in the rectory, such as food and household consumables, toiletries, paper products and other grocery items normally used in a household, excluding personal items.
532	Insurance	Payment of premiums for coverage under the MCC Protected Loss Program, which includes insurance for parish property/equipment, parish-owned automobiles, workers' compensation and liability matters.
533	Interest expenses	Interest paid on borrowed funds.
543	Organization fees/dues	Fees paid to organizations (i.e., athletic leagues, MANS, NCSC, etc.).
544	Library	Cost of books and periodicals for the library and the cost of binding and repairs of library books. Does not include cost of books held for resale.
548	Maintenance	Expenses incurred for the repair and maintenance of parish owned buildings and equipment.
550	Other expenses	Expenses which cannot be classified in any other account. Includes discretionary expenditures for special purposes as determined by the pastor or principal.
554	Postage/shipping	All postage and shipping expenses, including cost of stamps, postage meter usage, cost of labels, U.P.S. charges, etc.
555	Printing/copying	All costs of copy preparation and outside printing, including copy machine maintenance contracts.

Expense accounts (continued)

556	Programs	Optional treatment for expenses incurred in administering or operating various programs, such as Aging, Liturgy, Community Affairs, Ministries, etc., where accounting in detail is not desired.
558	Publications/periodicals	Expenditures for subscriptions to newspapers and magazines. Also see library account 544.
563	Rent expense	Expenses incurred for the renting of buildings and equipment.
564	Retreats/seminars	Expenses incurred for retreats and seminars sponsored by the parish. Any fees or donations from participants should be credited to this account.
568	Salaries-clergy	Salaries paid to clergy.
569	Salaries-religious	Salaries paid to religious.
570	Salaries-lay	Salaries paid to lay employees. All payments to individuals, where there is an employer-employee relationship, should be recorded in this account.
572	Hardware/software support	Cost of computer hardware/software support (i.e., installation, upgrades, license fees).
575	Staff development	Expenses incurred by the staff for attending approved workshops and seminars and other expenditures designed for their professional growth.
576	Supplies	Expenses incurred for materials and supplies used in offices and programs. Includes pens, paper, printer ink, small equipment purchases, etc.
580	Taxes	Taxes paid on property owned and used for non-church or non-school related activities. Example-a parking lot leased to a commercial establishment and houses rented to individuals for profit.
581	Telephone	Cost of telephones, equipment, local and long-distance service charges, Internet access, etc.

Expense accounts (continued)

582	Textbooks	The purchase of textbooks for use by students and teachers. Books in this account are those which form a basic part of the course of study for a given subject. Also charge this account with the costs of textbook binding and repairing.
583	Testing materials	Cost of school testing materials, forms, report cards, and supplies that are expected to be used within one year.
590	Travel/meetings	Costs of local and out-of-town trips, meetings, workshops and seminars. Costs include airfare, lodging, mileage, meals and local transportation.
591	Tuition assistance	Amounts paid by the parish to other parish schools or to consolidated schools for the tuition of the parish's students attending the consolidated schools. Also includes payments made by the parish to consolidated schools as its share of operating costs.
593	Uniforms and supplies	Cost of uniforms, athletic and music equipment and other items provided to participants, coaches and cheerleaders for use in the respective program.
594	Utilities	Cost of heat, electricity, water and sewer.
596	Vehicles	Expenses incurred for leased vehicles and the upkeep and maintenance of parish-owned vehicles.

SUBSIDIARY ACCOUNTS

SUBSIDIARY ACCOUNTS

Subsidiary account #'s 20-99 are reserved as "user defined" #'s and may be used at the discretion of the parish. Examples of typical subsidiary accounts follow:

Revenues

Admissions	Receipts from the sale of tickets for admissions to parish events.
Advertising	Receipts from advertisers in the parish bulletin.
Bingo	Receipt of net bingo proceeds or profits.
Books and supplies	Monies received from the sale of new and used school books and school supplies.
Books and votive	Receipts from the sale of books, pamphlets and votive light offerings.
Collection-missions and devotions	Monies collected during missions and devotions.
Collection-utilities	Monies collected to pay for utility costs.
Concessions	Receipts from concession sales during parish events.
Fees-books	Monies received from the rental of textbooks.
Fees-course	Fees charged for laboratory-type courses.
Fees-library	Monies received for the use of the library.
Fees-registration	Fees charged to students in addition to tuition to secure their placement for attendance during the next school year.
Fees-transportation	Fees charged for transporting students to and from school.

Revenues (continued)

Fees-other	Fees charged to students which cannot properly be classified in any other fee subsidiary account.
Government subsidy	Monies received from the federal government for milk and lunch programs.
Masses-already said	Monies received for special intention masses and mass stipends.
Ministries-other	Monies received from other priestly ministries such as baptisms, marriages and funerals.
Other	Receipts which cannot properly be classified under any other subsidiary account.
Program sales	Receipts from the sales of advertising and programs for parish and school events.
Tuition-in parish	Monies received for tuition from students whose parents or guardians are parishioners.
Tuition-out of parish	Monies received for tuition from students whose parents or guardians are not parishioners.
Tuition-prior years	Monies received for tuition applicable to prior school years.
Tuition-subsidy	Monies received from other parishes to subsidize their students.

Expenses

Fringe benefits

Group life and disability insurance	Premiums paid for staff group life insurance and group disability insurance coverage.
Housing	Negotiated amount paid to clergy and religious for housing needs.
Medical and dental	Premiums for staff group medical and dental coverage.

Expenses- Fringe benefits (continued)

Professional expenses	Professional allowances paid to clergy, religious, and lay administrative personnel for seminars, retreats, books, workshops and subscriptions to professional magazines.
Retirement	Payment made to clergy, religious and lay employee retirement plans.
Social Security	Employer share of FICA taxes for lay staff.
Transportation	Cost of maintaining and operating parish-owned vehicles, such as gas, oil and repairs. Also includes mileage reimbursement for use of personal auto and negotiated amounts for use of personal auto.
Unemployment insurance	Payments made to the Michigan Catholic Conference for unemployment compensation contributions made on behalf of eligible lay employees.

Other expenses

Bookkeeping and data processing	Costs incurred for bookkeeping and payroll preparation services.
Catering	Payments made to caterers for providing food and services for parish and school events.
Maintenance-building	Expenses incurred for the repair and maintenance of parish-owned buildings.
Maintenance-equipment	Expenses incurred for the repair and maintenance of parish-owned equipment.
Programs	Account numbers reserved for local parish option, should it desire to account separately (but not in detail) for the expenses of specific programs.
Supplies-altar	Cost of altar breads, wine, candles, etc.

Other expenses (continued)

Supplies-custodial	Cost of janitorial supplies, such as mops, wax, brooms, minor equipment, spare parts, small repair tools and consumables.
Supplies-liturgical	Cost of missalettes, worship aids and other liturgical supplies.
Supplies-office	Expenditures for consumable supplies used in the day to day operation of an office, such as pens, pencils, stationery, forms, etc.
Supplies-votive lights	Cost of candles and supplies for votive lights.
Trash removal	Cost of contracted trash removal.
Utilities-electricity	Cost of electricity used to provide light and power to parish facilities.
Utilities-heating	Cost of coal, oil, gas and electricity for providing heat.
Utilities-water	Cost of water consumed and sewage disposal.

**CHART OF ACCOUNTS
(IN ACCOUNT NUMBER ORDER)**

**CHART OF ACCOUNTS
(In Account Number Order)**

Church assets and liabilities-00

Accounts receivable	100101
Checking account.....	100110
Investment-Deposit and Loan Program	100120
Investment-Catholic Foundation of West Michigan.....	100124
Payroll checking account	100130
Petty cash	100131
Prepaid expenses.....	100133
Savings account	100140
Land	100150
Land improvements	100151
Accumulated depreciation-land improvements	100152
Buildings.....	100153
Accumulated depreciation-buildings	100154
Building improvements.....	100155
Accumulated depreciation-building improvements.....	100156
Office equipment	100157
Accumulated depreciation-office equipment.....	100158
Computer equipment.....	100159
Accumulated depreciation-computer equipment	100160
Furnishings and equipment.....	100161
Accumulated depreciation-furnishings and equipment	100162
Other capital assets	100163
Accumulated depreciation-other capital assets.....	100164
Artwork.....	100165
Accounts payable.....	100201
Accrued payroll.....	100205
Accrued expenses.....	100210
Notes payable-banks and others.....	100220
Notes payable-Deposit and Loan Program	100221
Exchange account	100230
Collections	100240
Masses unsaid	100250
Prepaid tuition.....	100260
Federal income tax withholding.....	100272
FICA withholding	100273
Insurance withholding.....	100274
Local income tax withholding	100275
Other withholdings.....	100276
State income tax withholding.....	100277
Fund balance	100301

Operating receipts-25

Donations	125405
CSA rebates-non exempt	125408
Fundraising-operations	125415
Interest income.....	125420
Offertory collections-Sunday and Holy Day	125430
Offertory-other.....	125431
Other income.....	125435
Activity fees.....	125436
Rental income	125450
Stipends and offerings.....	125456

Other receipts-26

Bequests	126406
CSA rebates-exempt	126409
Foundation investment earnings	126412
Fundraising-foundations	126413
Fundraising-capital	126414
Grants.....	126416
Insurance proceeds.....	126418
Subsidy from other parishes.....	126440
Gain (loss) on sale of assets	126455

Administration-30

Building rental	130506
Contracted services	130510
Diocesan assessments	130515
Donations	130516
Fringe benefits	130522
Fundraising/development.....	130524
Hospitality.....	130528
Household	130529
Insurance.....	130532
Interest expense.....	130533
Library.....	130544
Maintenance	130548
Other expenses	130550
Postage/shipping	130554
Printing/copying.....	130555
Programs	130556
Publications/periodicals	130558
Rent expense	130563
Retreats/seminars	130564
Salaries-clergy.....	130568
Salaries-religious.....	130569
Salaries-lay.....	130570

Administration (continued)

Hardware/software.....	130572
Staff development.....	130575
Supplies.....	130576
Taxes.....	130580
Telephone.....	130581
Travel/meetings.....	130590
Tuition assistance.....	130591
Vehicles.....	130596

Depreciation-38

Depreciation.....	138518
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Parish life-40

Contracted services.....	140510
Fringe benefits.....	140522
Hospitality.....	140528
Maintenance.....	140548
Other expenses.....	140550
Postage/shipping.....	140554
Printing/copying.....	140555
Programs.....	140556
Publications/periodicals.....	140558
Retreats/seminars.....	140564
Salaries-lay.....	140570
Supplies.....	140576
Telephone.....	140581

Plant operations and maintenance-59

Contracted services.....	159510
Fringe benefits.....	159522
Insurance.....	159532
Maintenance.....	159548
Other expenses.....	159550
Salaries-lay.....	159570
Supplies.....	159576
Taxes.....	159580
Telephone.....	159581
Utilities.....	159594
Vehicles.....	159596

Christian service-60

Contracted services	160510
Donations	160516
Food and supplies	160521
Fringe benefits	160522
Hospitality.....	160528
Insurance.....	160532
Maintenance.....	160548
Other expenses.....	160550
Programs	160556
Publications/periodicals	160558
Rent expense	160563
Retreats/seminars	160564
Salaries-lay.....	160570
Supplies.....	160576
Travel/meetings.....	160590
Vehicles.....	160596

Worship-90

Contracted services	190510
Fringe benefits	190522
Hospitality.....	190528
Maintenance.....	190548
Other expenses.....	190550
Postage/shipping	190554
Printing/copying.....	190555
Programs	190556
Publications/periodicals	190558
Retreats/seminars	190564
Salaries-clergy.....	190568
Salaries-religious.....	190569
Salaries-lay.....	190570
Staff development	190575
Supplies.....	190576
Telephone.....	190581
Travel/meetings.....	190590
Utilities.....	190594

Religious education assets and liabilities-00

Accounts receivable	200101
Checking account.....	200110
Investment-Deposit and Loan Program	200120
Payroll checking account	200130
Petty cash	200131
Prepaid expenses.....	200133
Savings account	200140

Religious education assets and liabilities (continued)

Land	200150
Land improvements	200151
Accumulated depreciation-land improvements	200152
Buildings	200153
Accumulated depreciation-buildings	200154
Building improvements.....	200155
Accumulated depreciation-building improvements.....	200156
Office equipment	200157
Accumulated depreciation-office equipment.....	200158
Computer equipment.....	200159
Accumulated depreciation-computer equipment	200160
Furnishings and equipment.....	200161
Accumulated depreciation-furnishings and equipment	200162
Other capital assets	200163
Accumulated depreciation-other capital assets.....	200164
Artwork.....	200165
Accounts payable.....	200201
Accrued payroll.....	200205
Accrued expenses.....	200210
Notes payable-banks and others.....	200220
Notes payable-Deposit and Loan Program	200221
Exchange account	200230
Prepaid tuition.....	200260
Federal income tax withholding.....	200272
FICA withholding.....	200273
Insurance withholding.....	200274
Local income tax withholding	200275
Other withholdings.....	200276
State income tax withholding.....	200277
Fund balance	200301

Operating receipts-25

Donations	225405
Other income.....	225435
Activity fees	225436
Program/student fees.....	225457
Tuition.....	225470

Administration-30

Contracted services	230510
Fringe benefits	230522
Hospitality.....	230528
Organization fees/dues.....	230543
Maintenance.....	230548
Other expenses	230550

Administration (continued)

Postage/shipping	230554
Printing/copying.....	230555
Publications/periodicals	230558
Salaries-clergy.....	230568
Salaries-religious.....	230569
Salaries-lay.....	230570
Hardware/software support.....	230572
Staff development	230575
Supplies.....	230576
Telephone.....	230581
Travel/meetings.....	230590
Vehicles.....	230596

Depreciation-38

Depreciation	238518
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Instruction-50

Contracted services	250510
Fringe benefits	250522
Hospitality.....	250528
Library.....	250544
Maintenance.....	250548
Other expenses	250550
Programs	250556
Publications/periodicals	250558
Retreats/seminars	250564
Salaries-clergy.....	250568
Salaries-religious.....	250569
Salaries-lay.....	250570
Hardware/software support.....	250572
Supplies.....	250576
Textbooks.....	250582

Plant operations and maintenance-59

Contracted services	259510
Fringe benefits	259522
Insurance	259532
Maintenance.....	259548
Other expenses	259550
Salaries-lay.....	259570
Supplies.....	259576
Utilities.....	259594
Vehicles.....	259596

Student services-70

Contracted services	270510
Contracted transportation.....	270511
Food and supplies	270521
Fringe benefits	270522
Insurance	270532
Maintenance.....	270548
Other expenses	270550
Publications/periodicals	270558
Salaries-lay.....	270570
Supplies.....	270576
Travel/meetings.....	270590
Vehicles.....	270596

Student activities-80

Contracted services	280510
Field trips and socials.....	280520
Food and supplies	280521
Fringe benefits	280522
Other expenses	280550
Printing/copying.....	280555
Programs	280556
Salaries-lay.....	280570
Supplies.....	280576
Uniforms and supplies	280593

Elementary school assets and liabilities-00

Accounts receivable	300101
Checking account.....	300110
Investment-Deposit and Loan Program	300120
Investment-Catholic Foundation of West Michigan.....	300124
Payroll checking account	300130
Petty cash	300131
Prepaid expenses	300133
Savings account	300140
Land	300150
Land improvements	300151
Accumulated depreciation-land improvements	300152
Buildings.....	300153
Accumulated depreciation-buildings	300154
Building improvements.....	300155
Accumulated depreciation-building improvements.....	300156
Office equipment	300157
Accumulated depreciation-office equipment.....	300158
Computer equipment.....	300159
Accumulated depreciation-computer equipment	300160

Elementary school assets and liabilities (continued)

Furnishings and equipment	300161
Accumulated depreciation-furnishings and equipment	300162
Other capital assets	300163
Accumulated depreciation-other capital assets	300164
Artwork	300165
Accounts payable	300201
Accrued payroll.....	300205
Accrued expenses.....	300210
Notes payable-banks and others.....	300220
Notes payable-Deposit and Loan Program	300221
Exchange account	300230
Prepaid tuition.....	300260
Federal income tax withholding.....	300272
FICA withholding	300273
Insurance withholding.....	300274
Local income tax withholding	300275
Other withholdings.....	300276
State income tax withholding.....	300277
Fund balance	300301

Operating receipts-25

Donations	325405
Service fees	325407
Fundraising-operations	325415
Interest income.....	325420
Scholarship income	325421
Other income.....	325435
Activity fees	325436
Subsidy from other parishes.....	325440
Rental income	325450
Program/student fees.....	325457
Tuition.....	325470
Child care and pre-K tuition and fees	325471

Other receipts-26

Bequests	326406
Foundation investment earnings	326412
Grants.....	326416
Insurance proceeds.....	326418
Gain (loss) on sale of assets	326455

Administration-30

Public relations.....	330504
Contracted services	330510
Donations	330516
Fringe benefits	330522
Fundraising/development.....	330524
Hospitality.....	330528
Interest expense.....	330533
Organization fees/dues.....	330543
Maintenance	330548
Other expenses	330550
Postage/shipping	330554
Printing/copying.....	330555
Publications/periodicals	330558
Salaries-lay.....	330570
Staff development.....	330575
Supplies.....	330576
Travel/meetings.....	330590

Depreciation-38

Depreciation	338518
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Instruction-50

Contracted services	350510
Fringe benefits	350522
Library.....	350544
Maintenance	350548
Other expenses	350550
Programs	350556
Publications/periodicals	350558
Retreats/seminars	350564
Salaries-lay.....	350570
Hardware/software support.....	350572
Supplies.....	350576
Textbooks.....	350582
Testing materials.....	350583
Travel/meetings.....	350590

Plant operations and maintenance-59

Contracted services	359510
Fringe benefits	359522
Insurance	359532
Maintenance	359548
Other expenses	359550
Rent expense	359563
Salaries-lay	359570
Supplies	359576
Telephone	359581
Utilities	359594
Vehicles	359596

Student services-70

Contracted services	370510
Contracted transportation	370511
Food and supplies	370521
Fringe benefits	370522
Maintenance	370548
Other expenses	370550
Publications/periodicals	370558
Salaries-lay	370570
Supplies	370576
Travel/meetings	370590
Vehicles	370596

Student activities-80

Contracted services	380510
Field trips and socials	380520
Food and supplies	380521
Fringe benefits	380522
Other expenses	380550
Postage/shipping	380554
Printing/copying	380555
Programs	380556
Publications/periodicals	380558
Salaries-lay	380570
Supplies	380576
Uniforms and supplies	380593

**REVENUE AND EXPENSE ACCOUNTS
(IN GRID FORM)**

REVENUE ACCOUNTS

Accounts	Donations	Bequests	Service fees	CSA rebates (non exempt)	CSA rebates (exempt)	Foundation investment earnings	Fundraising-foundations	Fundraising-capital	Fundraising-operations	Grants	Insurance proceeds	Interest income	Scholarship income	Offerory-Sunday & holyday	Offerory-other	Other income	Activity fees	Subsidy from other parishes	Rental income	Gain (loss) on sale of assets	Stipends and offerings	Program/student fees	Tuition	Child care & pre-K tuition
Department	405	406	407	408	409	412	413	414	415	416	418	420	421	430	431	435	436	440	450	455	456	457	470	471
25 Operating receipts																								
1-Church	X			X					X			X		X	X			X			X			
2-Religious education	X															X	X					X	X	
3-Elementary school	X		X						X			X	X			X	X	X	X			X	X	X
26 Other receipts																								
1-Church		X			X	X	X	X		X	X							X		X				
3-Elementary school		X				X				X	X									X				

EXPENSE ACCOUNTS

Accounts	Public relations	Building rental	Contracted services	Contracted transportation	Diocesan assessments	Donations	Depreciation	Field trips and socials	Food and supplies	Fringe benefits	Fundraising/development	Hospitality	Household	Insurance	Interest expense	Organization fees/dues	Library	Maintenance	Other expenses
Department	504	506	510	511	515	516	518	520	521	522	524	528	529	532	533	543	544	548	550
30 Administration																			
1-Church		X	X		X	X				X	X	X	X	X	X		X	X	X
2-Religious education			X							X		X				X		X	X
3-Elementary school	X		X			X				X	X	X			X	X		X	X
38 Depreciation																			
1-Church							X												
2-Religious education							X												
3-Elementary school							X												
40 Parish life																			
1-Church			X							X		X						X	X
50 Instruction																			
2-Religious education			X							X		X					X	X	X
3-Elementary school			X							X							X	X	X
59 Plant oper./maint.																			
1-Church			X							X				X				X	X
2-Religious education			X							X				X				X	X
3-Elementary school			X							X				X				X	X
60 Christian service																			
1-Church			X			X			X	X		X		X				X	X
70 Student services																			
2-Religious education			X	X					X	X				X				X	X
3-Elementary school			X	X					X	X								X	X
80 Student activities																			
2-Religious education			X					X	X	X									X
3-Elementary school			X					X	X	X									X
90 Worship																			
1-Church			X							X		X						X	X

EXPENSE ACCOUNTS

Accounts	Postage/shipping	Printing/copying	Programs	Publications/periodicals	Rent expense	Retreats/seminars	Salaries-clergy	Salaries-religious	Salaries-lay	Hardware/software support	Staff development	Supplies	Taxes	Telephone	Textbooks	Testing materials	Travel/meetings	Tuition assistance	Uniforms & supplies	Utilities	Vehicles	
Department	554	555	556	558	563	564	568	569	570	572	575	576	580	581	582	583	590	591	593	594	596	
30 Administration																						
1-Church	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X				X
2-Religious education	X	X		X			X	X	X	X	X	X		X			X					X
3-Elementary school	X	X		X					X		X	X					X					
38 Depreciation																						
1-Church																						
2-Religious education																						
3-Elementary school																						
40 Parish life																						
1-Church	X	X	X	X		X			X			X		X								
50 Instruction																						
2-Religious education			X	X		X	X	X	X	X		X			X							
3-Elementary school			X	X		X			X	X		X			X	X	X					
59 Plant oper./maint.																						
1-Church									X			X	X	X						X	X	
2-Religious education									X			X								X	X	
3-Elementary school					X				X			X		X						X	X	
60 Christian service																						
1-Church			X	X	X	X			X			X					X					X
70 Student services																						
2-Religious education				X					X			X					X					X
3-Elementary school				X					X			X					X					X
80 Student activities																						
2-Religious education		X	X						X			X							X			
3-Elementary school	X	X	X	X					X			X							X			
90 Worship																						
1-Church	X	X	X	X		X	X	X	X		X	X		X			X			X		