

DIOCESE OF SHREVEPORT

CHART OF ACCOUNTS

FOR

PARISHES

AND

MISSIONS

Balance Sheet Accounts

<u>Account #</u>	<u>Account Title and Explanation</u>
1000	<u>Assets</u>
1010	Cash in Bank Operating Account (Checking)
1020	Petty Cash
1100	Investments Savings Accounts Certificates of Deposit Marketable Securities Restricted Funds
1200	Receivables Accounts Receivable Employee Receivable Loan Receivable Notes Receivable Parish Organizations Receivable Other Receivables
1300	Prepaid Expenses Insurance Lease & Rental Supplies Travel Advances Other
1400	Deposits Utility Lease & Rental
1800	Land, Building & Equipment Parish Sites Land & Improvements Building & Improvements Furniture & Fixtures Equipment Vehicles
1900	Miscellaneous Other
1000-1999	Total Assets

2000	<u>Liabilities</u>
2010	Accounts Payable Operating Account Payable Insurance Payable Assessment Payable
2100	Notes Payable Short Term Notes (Loans) Long Term Notes (Mortgage)
2200	Payroll Payable Wages Payable FICA Payable Federal Withholding Insurance Withholding State Withholding Hospitalization Insurance Withholding Employee Savings Retirement
2300	Designated Payables Diocesan Collections Special Collections Other
2500	Deferred Revenue Leases & Rentals
2000-2900	Total Liabilities
2901-2999	Fund Balance
3000-3999	Receipts
4000-5999	Disbursements

Income and Receipts Accounts

<u>Account #</u>	<u>Account Title and Explanation</u>
3000	<u>Income - Taxable</u>
3010	Collections – Parish Support
3030	Collections – Building & Improvement Funds
3050	Collections – Special Parish Purpose
3060	Collections – Miscellaneous
3070	Fairs, Bingos, & Other Benefits (Non-School)
3100	Donations – General & Designated
3110	Memorials
3120	Rentals & Leases
3130	Oil & Gas Leases & Royalties
3140	Votive Candles & Religious Articles
3150	Cash Contributions from Parish Organizations or Societies
3160	Property Contributions from Parish Organization or Societies
3170	Gain/Loss on Sale of Securities
3180	Gain/Loss on Sale of Real Estate
3190	Miscellaneous

Income and Receipts Accounts (Continued)

<u>Account #</u>	<u>Account Title and Explanation</u>
3200	<u>Income - Non-Taxable</u>
3205	Collections – Debt Reduction
3210	Collections – New Construction
3215	Proceeds from Insurance Losses
3220	Cemetery Revenue
3230	Tuition for Religious Education
3240	Tuition for Catholic Schooling (School Account)
3250	School Fairs, Bingos & Other Benefits (School Account)
3260	Non-Contractual Rentals
3270	Subsidy from Diocese
3280	Grants from Mission/Extension Society, etc.
3290	Collections with Special Exemption from Diocese
3300	Miscellaneous
3310	School Subsidy (School Account)
3320	Dividends & Interest
3330	Legacies, Bequests & Estates
3340	Mass Stipends
3400	<u>Non-Income Receipts (Non-Taxable)</u>
3410	Proceeds from Loans & Notes
3420	Withdrawals from Savings, C.D.'s
3430	Fees Collected for Parish Organizations (Handling Only)
3440	Reimbursement from Parish Organizations for Expenses Paid
3450	Miscellaneous

3460 Cash Transfers (In)

Income and Receipts Accounts (Continued)

<u>Account #</u>	<u>Account Title and Explanation</u>
3490	Unrealized Gains and Losses on Investments
3500	<u>Diocesan Collections</u>
3510	Infirm Priests
3520	Seminary
3530	Diocesan Service Appeal
3540	Other Collections
3600	<u>Extra Diocesan Collections</u>
3610	Latin America
3620	Black and Indian Missions
3630	Catholic Relief (Rice Bowl)
3640	Holy Land
3650	Holy Father (Peter's Pence)
3660	Catholic University
3670	Mission Sunday
3680	Human Development
3690	Catholic Communications
3700	Black Catholic Concerned
3710	Other Diocesan Collections

Expense and Disbursement Accounts

<u>Account #</u>	<u>Account Title and Explanation</u>
4000	<u>Church and Rectory Expenses</u>
4010	Clergy Salaries Priests & Deacons Religious
4020	Honoraria for Outside Assistance
4030	Lay Employee Salaries
4040	Rectory and Supplies Food and Household Items – Rectory Supplies – Household (Rectory) Hosting
4050	Parish Vehicles Auto – Gas & Oil Auto – Repairs & Insurance
4060	Office Expense Bank Service Charge Postage & Shipping Supplies – Office Printing
4070	Insurance Premiums and Retirement Medical Insurance – Clergy Medical Insurance – Lay Employees Insurance – Diocesan Consolidated Program Insurance – Other Retirement – Clergy Retirement – Religious Retirement – Lay Employees
4080	Utilities
4090	Telephone
4100	Repairs and Maintenance – Ordinary Casual Labor
4110	Altar & Choir Supplies Liturgy
4120	Pastoral Meetings Conference & Seminars (Outside Parish) Per Diem (Lodging & Meals)

Expense and Disbursement Accounts (Continued)

<u>Account #</u>	<u>Account Title and Explanation</u>
4130	Parish Activities and Societies
4140	Taxes - Real Estate & Property
4150	Payroll Taxes FICA – Clergy FICA – Religious Lay Employees (See Definitions)
4160	Religious Education Honoraria Books & Subscriptions Per Diem (Lodging & Meals) for Speakers
4170	Other Expenses Advertising Cemetery Computer Expenses Discretionary Account Dues & Memberships Professional Fees - Accounting Professional Fees – Legal Professional Fees – Other Public Relations Rentals & Leases Transportation Miscellaneous
4300	<u>Capital Outlay</u>
4310	New Construction
4320	Extraordinary Improvements
4330	Purchase of Real Estate
4340	Furniture & Fixtures
4350	Vehicles
4360	Miscellaneous
4400	<u>Debt Reduction</u>
4410	Reduction of Debt-Principal Payments

Expense and Disbursement Accounts (Continued)

<u>Account #</u>	<u>Account Title and Explanation</u>
4420	Interest Paid
4500	<u>School Subsidy</u>
4510	School Subsidy (Church Account)
4520	Tuition – Outside Parish Schooling
4600	<u>Investments</u>
4610	Transfer to Savings, C.D.'s, etc.
4620	Purchase of Investments
4700	<u>Non-Expense Disbursements</u>
4710	Diocesan Collections Remittals
4720	Extra Diocesan Collections Remittals
4730	Miscellaneous
4740	Cash Transfers (Out)
4800	<u>School Expenses</u>
4810	Salaries
4820	School Vehicles
4820	Office Expense
4840	Insurance Premiums & Retirement
4850	Utilities
4860	Telephone
4870	Repairs & Maintenance – Ordinary
4880	School Meetings
4890	Payroll Taxes
4900	Other Expenses
4910	Capital Outlay
4920	Debt Reduction

Expense and Disbursement Accounts (Continued)

<u>Account #</u>	<u>Account title and Explanation</u>
4930	Investments
4940	Non-Expense Disbursements
5000	<u>Diocesan Assessments</u>
5100	Administrative Tax Remittals

DESCRIPTION OF CHART OF ACCOUNTS FOR PARISH INCOME AND RECEIPT ACCOUNTS

<u>Account #</u>	<u>Account Title and Explanation</u>
3000	<u>Income - Taxable</u>
3010	Collections – Parish Support This account is used to record money received for parish operations
3030	Collections – Building & Improvement Funds This account is used to record money received for future building & improvements of parish properties already in existence. Example: remodeling
3050	Collections – Special Parish Purpose This account is used to record money received for any collection designated by the parish.
3060	Collections – Miscellaneous This account is used to record monies received other than those covered by other collection accounts
3070	Fairs, Bingos & Other Benefits (Non-School) This account is used to record funds received from parish fund raising activities not directly related to or for the benefit of a school
3100	Donations – General & Designated Funds received from a foundation or private sources for which no repayment or special service is expected

<u>Account #</u>	<u>Account Title and Explanation</u>
3190	<p>Miscellaneous Income other than those categories covered by other income accounts is recovered here.</p>

3200	<p><u>Income – Non-Taxable</u></p>
3205	<p>Collections – Debt Reduction This account is used to record money received for the retirement of parish debt</p>
3210	<p>Collections – New Construction This account is used to record money received for new parish construction.</p>
3215	<p>Proceeds from Insurance Losses Funds received from insurance claims for damages to parish property</p>
3220	<p>Cemetery Revenue Funds received from the sale of cemetery lots, maintenance fees, etc.</p>
3230	<p>Tuition for Religious Education This account is used to record money received for non-school religious education instruction. Example” CCD, RCIA, etc.</p>
3240	<p>Tuition for Catholic Schooling (School Account) This account used to record money received for Catholic school tuition, registration fees, special subject fees, etc.</p>
3250	<p>School Fairs, Bingos & Other Benefits (School Account) This account is used to record funds received from school and parish fund-raising activities directly related to or for the benefits of the school.</p>
3260	<p>Non - Contractual Rentals Funds received for rental of parish property on a non-recurring basis without a contract</p>
3270	<p>Subsidy from Diocese This Account should be credited only when a parish receives funds from the diocese in support of the parish or school operations.</p>
3280	<p>Grants from Missions/Extension Society, etc. This account should be credited to record funds received from other Catholic organizations as subsidies or grants.</p>
3290	<p>Collections with Special Exemption from Diocese This account is used to record money received from accounts #3010 to 3060, INCOME-TAXABLE – COLLECTIONS which have been granted an exemption from assessment by the Bishop.</p>

<u>Account #</u>	<u>Account Title and Explanation</u>
3300	<p>Miscellaneous This account used to record money received other than those covered by other income – Non-Taxable accounts</p>
3310	<p>School Subsidy (School Account) This account is used to record money received by the school from account #4510 – School Subsidy (Church Account) from the parish</p>
3320	<p>Dividends & Interest Income Included in this account is money earned on savings accounts, money market accounts, certificates of deposit, mutual funds, bonds and stocks. NOTE: Income added directly to an investment balance is shown here as a receipt and as a CASH TRANSFER (OUT) under disbursements. Example: Reinvested dividends by a mutual fund, or interest earned on a certificate of deposit that is added to the principal at maturity and reinvested</p>
3330	<p>Legacies, Bequests & Estates Funds received from estates of decedents, trusts, etc.</p>
3400	<p><u>Non-Income Receipts (Non-Taxable)</u></p>
3410	<p>Proceeds from Loans & Notes This account is used to record money borrowed by the parish</p>
3420	<p>Withdrawals from Savings, C. D.'s Monies transferred from savings accounts, C.D.'s, money market or other types of investments</p>
3430	<p>Fees Collected for Parish Organizations (Handling Only) This account is used to record money received for the benefit of parish organizations as a service</p>
3440	<p>Reimbursement from Parish Organizations for Expenses Paid This account is used to record funds received as repayment for disbursements made for parish organizations.</p>
3450	<p>Miscellaneous This account is used to record any funds received which do not fit any other receipt account.</p>
3460	<p>Cash Transfers (In) This account is used to record the transfer of funds between cash accounts as a receipt</p>
3500	<p><u>DIOCESAN COLLECTIONS</u></p>
3510	<p>Infirm Priests</p>
3520	<p>Seminary</p>
3530	<p>Diocesan Service Appeal</p>

3540 Other Collections
 These accounts are used to record money received for the collection for the Diocese of Shreveport and its related activities.

3600 EXTRA DIOCESAN COLLECTIONS

3610 Latin America
3620 Black and Indian Missions

Account # Account Title and Explanation

EXTRA DIOCESAN COLLECTIONS (Continued)

3630 Catholic Relief (Rice Bowl)
3640 Holy Land
3650 Holy Father (Peter's Pence)
3660 Catholic University
3670 Mission Sunday
3680 Human Development
3690 Catholic Communications
3700 Black Catholics Concerned
3710 Other Diocesan Collections
 These accounts are used to record money received for the collections for Catholic organizations other than the Diocese of Shreveport.

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**DESCRIPTION OF CHART OF ACCOUNTS
 FOR PARISH EXPENSE AND DISBURSEMENT ACCOUNTS**

Account # Account Title and Explanation

4000 Church and Rectory Expenses

4010 Clergy Salaries
 Priests & Deacons
 Gross Salaries paid to priests and deacons who service the parish. Does not include payments of FICA, insurance or any other payments to the priest...these are listed elsewhere

Religious
 Wages paid to religious personnel such as nuns and brothers who perform services for the Church. Does not include any miscellaneous payments for housing, retirement, medical insurance or others.

4020 Honoraria for Outside Assistance
 Payments to visiting priests for week-end assistance, vacation help and other temporary services.

4030 Lay Employees Salaries
Gross wages paid to lay employees who perform services for the Church (for parishes with Balance Sheets)
Net wages paid to lay employees (for parishes using manual disbursement journals).

4040 Rectory Food and Supplies

Food and Household Items (Rectory)

Payments for food and minor household items such as paper goods, cooking supplies, and cleaning supplies.

Supplies – Household (Rectory)

Payments for major expenditures relating to the upkeep of the rectory and other parish buildings.

Hosting

Payments for entertaining guests in the parish.

4050 Parish Vehicles

Auto – Gas & Oil

Payments for gasoline, oil and other minor operating expenses for the parish owned vehicle such as oil changes, lubrication, etc.

Auto – Repairs & Insurance

Payments for major repairs and maintenance to the parish vehicle

4060 Office Expense

Bank Service Charges

Fees paid to banks and other financial institutions for maintenance or operation of checking account, savings, etc.

Postage & Shipping

Payments for mailing, parcel post, trucking and mailroom supplies. Includes cost of stamps, packaging and wrapping supplies and postage meter rental.

Supplies - Office

Payments for office expenses such as paper, pencils, pens, tapes, envelopes, stationery and other items necessary for the business operations of the parish. Includes costs of copiers and related paper, ribbons, toners, inks, etc.

Printing

Payments for printing of parish bulletins, collection envelopes, posters, publications and booklets, and other printed materials for the parish. Includes the cost of the design and art work

4070

Insurance Premiums & Retirement

Medical Insurance – Clergy

Hospitalization insurance premium paid by the parish for priests or deacons

Medical Insurance – Religious

Hospitalization insurance premiums paid by the parish for nuns or brothers employed by the parish.

Medical Insurance – Lay Employees

That portion of the hospitalization insurance premium which is paid by the employer, the parish. Does not include the portion which is withheld from the employee's salary

Insurance – Diocesan Consolidated Program

Payments made by the parish to the Diocese for premiums billed through the Diocesan Consolidated Insurance Program.

Insurance – Other

Payments for insurance premiums other than the Diocesan Consolidated Insurance Program.

Retirement – Clergy

Amounts paid for Priests Retirement Plan.

Retirement – Religious

Amounts paid for the benefit of retirement for religious working in the parish. These payments are made directly to the religious orders and not to the individual.

Retirement – Lay Employees

Amounts paid into the Diocesan Lay Employee Retirement Plan in accordance with procedures established by the Office of Business Affairs.

4080

Utilities

Payments paid for electricity, gas, water, sewage, trash removal and any other services provided by public or private utilities.

4090

Telephone

Payments for telephone equipment rental, local area service, long distance and answering services.

4100

Repairs & Maintenance – Ordinary

Casual Labor

Payments to non-employees who perform services on a non-recurring or infrequent basis for the parish

Pest Control

Payments for monthly pest control service and annual termite control for parish buildings.

Repairs & Maintenance – Ordinary

Amounts paid for repairs and maintenance for the church, rectory, and other parish buildings, includes any maintenance contracts on air conditioning, kitchen or household appliances, copiers and other office equipment, excluding computers.

4110

Altar & Choir Supplies

Liturgy

Payments for items associated with liturgy such as music, banners, missalettes, etc.

Sanctuary Expense

Payment for altar wine and breads, the cost of vestments, the Laundering of vestments and altar apparel, and the cost of such things as altar candles, lectionaries, sacramentaries, and other expenditures which would relate directly to the liturgical services.

4120

Pastoral Meetings

Conferences & Seminars (Outside Parish)

Payments for registration, attendance and other fees associated with professional conferences and seminars attended by priests or employees. Does not include expenses such as room and meals.

Per Diem (Lodging & Meals)

Expenses for food and lodging for priests and parish employees when away from the parish on business related travel.

4130

Parish Activities & Societies

Meetings (Parish Sponsored)

Expenses related to parish sponsored meetings and workshops, includes cost of lunches and refreshments, rental of equipment and/or facilities, fees to speakers, and related expenses.

Supplies – Program

Payments for items necessary for the conducting of various parish activities and programs such as films, slides, filmstrips, VCR tapes, books and programs, etc.

4140

Taxes – Real Estate & Property

Payments to civil and state authorities for taxes levied on properties held by the church for non-religious purposes.

4150

Payroll Taxes

FICA – Clergy

Amount paid to priest or deacon as reimbursement for Social Security. These payments should be made directly to the priest and not to the Internal Revenue Service or Social Security Administration.

FICA – Religious

Amounts paid for Social Security for nuns and brothers who work in the parish. These payments should be made directly to the religious order and not to the individual.

Lay Employees (for parishes with Balance Sheets)

FICA – The employer portion of the Social Security Tax paid to the Internal Revenue Service. This does not include the portion which is withheld from the employee’s salary and transmitted to the Internal Revenue Service. It only includes that portion which is due from the employer.

Lay Employees (for parishes using manual disbursement journals)

PAYROLL TAXES – the amount paid to IRS for the portions of Social Security and Federal income tax withheld from employee’s salary, for employer portion of Social Security tax, and for amount paid to State of Louisiana for portion withheld from employee salary

4160

Religious Education

Payments to those expenses directly related to the religious education program of the parish, including cost of books and other teaching materials, rental of equipment, meeting expenses and other related activities. Does not include salary for any persons directly employed as the Director of Religious Education or other functions. These salary expenses are included under accounts #4010 or #4030 “Salaries”

Honoraria

Payments to visiting speakers in the parish

Books & Subscriptions

Amounts paid for books, magazines, newspapers and other periodicals received by the parish.

Per Diem (Lodging & Meals) for Speakers

Expenses for food and lodging for speakers from outside the parish.

Other Expenses**Advertising**

Payments for advertising in newspapers, brochures, and other periodicals includes ads for church services, employment and other related items.

Cemetery

Payments made for cemetery including the maintenance costs. Cleaning, administrative fees, etc.

Computer Expenses

Payments to an outside service bureau for computer services. Also includes cost of any in-house computer such as rental agreements, maintenance contracts, paper, ribbons, etc.

Discretionary Account

Payments made to certain individuals or groups for charitable causes such as utility payments, rent payments, food subsidies, etc.

Dues & Memberships

Payments by the parish to professional or religious organizations for membership and dues for priests and parish employees.

Professional Fees – Accounting

Payments to accountants, bookkeepers and other financial type individuals or services includes fees for monthly bookkeeping, preparation of tax returns and other financial related services.

Professional Fees – Legal

Payments made to attorneys, courts, and other legal related professional

Professional Fees – Other

Payments made to architects, surveyors, counselors, psychiatrists, and other professional services

Public Relations

Payments for flowers, gifts, Christmas and holiday cards, and other similar type expenditures.

Rentals & Leases

Payment for lease of land, buildings, and/or equipment. Does not include computer rental which is classified under the “Computer” expense category

Transportation

Payment for travel expenses other than parish auto such as air fare, employee mileage reimbursement, taxi fares and auto allowances.

Miscellaneous

Any expense not properly described or classified by the above

expense accounts.

4300

Capital Outlay

4310

New Construction

Payments for the construction of new buildings or for major additions to existing buildings in the parish.

4320

Extraordinary Improvements

Payments for major repairs or improvements to parish buildings, example: new roofs, complete interior and exterior paint jobs, renovation projects, etc.

4330

Purchase of Real Estate

Payments for the purchase of additional land or buildings for parish.

4340

Furniture & Fixtures

Payment for purchase of additional furniture or fixtures for parish.

4350

Vehicles

Payments for purchase of autos, vans, trucks, or buses used by parish.

4360

Miscellaneous

4400

Debt Reduction

4410

Reduction of Debt – Principal Payments

Payments made to financial institutions for reduction of debt and other outstanding liabilities.

4420

Interest Paid

Payments of interest to banks and other financial institutions as part of the indebtedness of a note, loan or other interest accruing instrument.

4500

School Subsidy

4510

School Subsidy (Church Account)

Payments for parish support of the school

4520

Tuition – Outside Parish Schooling

Payments made to other parishes as subsidy for parochial schooling provided to parish children

4600

Investments

4610

Transfers to Savings, C.D.'s, etc.

Monies transferred from the Operating Account to savings accounts, C.D.'s, money markets or other type investments.

- 4620 Purchase of Investments**
 Payments made to financial institutions for the purchase of mutual funds, stock or other type assets which are held by the church.
- 4700 Non-Expense Disbursements**
- 4710 Diocesan Collections Remittals**
 Payments to the Diocese for transmittal of collections taken up in the parish for the benefit of the Diocese.
- 4720 Extra Diocesan Collection remittals**
 Payments to the Diocese for transmittal of collections taken up in the parish for the benefit of Catholic organizations other than the Diocese of Shreveport
- 4730 Miscellaneous**
- 4740 Cash Transfers (Out)**
 This account is used to record the transfer of funds between cash accounts as a disbursement.
- 4800 School Expenses**
 Payments for expenses for benefit of the school operations.
- 4810 Salaries**
- 4820 School Vehicles**
- 4830 Office Expense**
- 4840 Insurance Premiums & Retirement**
- 4850 Utilities**
- 4860 Telephone**
- 4870 Repairs & Maintenance – Ordinary**
- 4880 School Meetings**
- 4890 Payroll Taxes**
- 4900 Other Expenses**
- 4910 Capital Outlay**
- 4920 Debt Reduction**
- 4930 Investments**
- 4940 Non-Expense Disbursements**
- 5000 Diocesan Assesments**
- 5100 Administration Tax Remittals**
 Payments made to the Diocese as part of the assessment policy.