

CHART OF ACCOUNTS

INSTRUCTIONS
FOR
CHURCHES

**DIOCESE OF GARY
CHART OF ACCOUNTS
CHURCH**

REVENUE

TITLE	ACCOUNT No.	ACCOUNT No.
Ordinary	4130	
Sunday and Holy Day		4131
Christmas		4132
Easter		4133
Parish Extra Collections		4134
Interest Income	4360	
Deposits with Diocese		4361
Other		4369
Hall Lease and Rental	4140	
Miscellaneous	4190	
Stole Fees		4191
Stipends for Masses		4192
Poor Box		4193
Other		4199
Capital Building and Maintenance Fund (under \$100,000)	4730	
Church		4731
School		4732
Other		4739
Capital Building Fund (Over \$100,000)	4740	
Church		4741
School		4742
Other		4749

**DIOCESE OF GARY
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TITLE	ACCOUNT No.	ACCOUNT No.
Cemetery Income	4650	
Fundraising	4880	
Fundraiser #1		4881
Fundraiser #2		4882
Other Fundraising		4889
CSA Rebates	4150	
Bequests, Memorials, Grants	4200	
Restricted		4210
General		4220
Donations	4290	
Sale of Property	4440	
Insurance Recovery	4170	
Religious Education	4160	
Religious Education and Formation		4161
Adult Education		4162
Northwest Indiana Catholic	4122	
CSA Payments Collected by the Parish	4124	
Special Collections	4230	
Latin American Collection		4231
Holy Childhood		4232
Eastern Europe		4233
Bishop's Relief Fund		4234
Rice Bowl Collection		4235
Catholic Charities		4236

**DIOCESE OF GARY
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TITLE	ACCOUNT No.	ACCOUNT No.
Special Collections (Continued)		
Missions/Propagation of the Faith		4237
Mission Co-Op Plan		4238
Home Missions		4239
Campaign for Human Development		4240
Other		4249
TOTAL REVENUE	4000	

EXPENSES

Gross Salaries	5020	
Priest's Compensation		5021
Lay Ministry Salaries		5022
Salaries for Religious		5023
Administrative Salaries		5024
Maintenance/Custodial and House staff		5025
Other Salaries		5029
Fringe Benefits - Clergy	6100	
Health Insurance		6120
Clergy Retirement		6130
Professional Growth		6150
Other Fringe Benefits		6160
Fringe Benefits - Other Than Clergy	6200	
Employer FICA - Social Security		6201
Employer FICA - Medicare		6202

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TITLE	ACCOUNT No.	ACCOUNT No.
Health Insurance		6220
Fringe Benefits - Other Than Clergy (Continued)		
Pension - Religious		6210
Pension - Lay		6211
Professional Growth		6250
Other Fringe Benefits		6260
Transportation	7100	
Mileage Reimbursement		7101
Vehicle Repair		7102
Petroleum, Oil, Lubricants (POL)		7103
Other Transportation		7108
Hall Lease and Rental Expenses	7140	
Utilities	7400	
Telephone & Internet		7401
Heating Fuel		7402
Electricity		7403
Water and Sewer		7404
Scavenger Service		7405
Altar and Liturgical Supplies	8110	
Hosts and Wine		8111
Candles		8112
Vestments		8113
Missalette Costs		8114
Flowers		8115
Pamphlets		8116

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TITLE	ACCOUNT No.	ACCOUNT No.
Other Altar and Liturgical Supplies		8119
Maintenance and Repairs	7600	
Contractual Services - Grounds		7601
Contractual Services - Buildings		7602
Contractual Services - Equipment		7603
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
Food and Meals	7110	
Purchase of Food - Rectory		7111
Purchase of Food - Parish Function		7112
Purchase of Meals		7113
Catering		7114
Paper Goods		7115
Other Food and Meals		7119
Miscellaneous Printing, Postage, Office Supplies & Office Equipment (No Rollup)		
Office Equipment - Purchase		8607
Office Equipment - Supplies & Maintenance		8609
Outside Printing		7300
Postage		7200

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TITLE	ACCOUNT No.	ACCOUNT No.
Miscellaneous Printing, Postage, Office Supplies & Office Equipment (No Rollup) (Continued)		
Office Supplies		8140
Other Miscellaneous Printing, Postage, and Office Supplies		8662
Charitable Contributions	8700	
Furnishings and Equipment	8810	
Furnishings and Equipment Purchased		8810
Buildings and Property	8610	
Property, Casualty and Auto Insurance		8611
Other Building Property		8612
Fundraising	8880	
Fundraiser #1		8881
Fundraiser #2		8882
Other Fundraisers		8888
Books and Supplies	8300	
Bulletin Supplies		8301
Offertory Envelopes		8302
Books and Magazines		8303
Other Books and Supplies		8309
Northwest Indiana Catholic	8212	
Quota	8213	
CSA Collections Remitted	8214	
Cemetery Expense	8630	

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TITLE	ACCOUNT No.	ACCOUNT No.
Religious Education	7010	
Religious Education		7011
Adult Education		7012
Capital Expenditures	8800	
Land		8801
Construction		8802
Capital Improvements		8803
Capital Equipment		8804
Interest Payments	8640	
Non-Diocesan Collections Payments	8200	
Latin American Collection		8201
Holy Childhood		8202
Eastern Europe		8203
Bishop's 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
Other Collections		8211
Miscellaneous		
Conferences and Conventions		8641
Dues and Subscriptions		8400

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TITLE	ACCOUNT No.	ACCOUNT No.
Business Hospitality and Entertainment		8642
Miscellaneous (Continued)		
Gifts and Donations		8643
Meetings and Speakers		8510
Public Relations/Advertising		7310
Unrelated Business Tax		8644
Legal Fees		8645
Bank Fees		8650
Other Miscellaneous		8660
TOTAL EXPENSE	5000-6000-7000-8000	

ASSETS

Cash	1000	
Parish Checking Account		1001
Cash Account - Other (Specify)		1009
Investments	1100	
Diocesan Savings Account		1111
Investment - Other (Specify())		1119

TOTAL ASSETS

Sum total of all ASSETS

LIABILITIES

Notes Payable	2000	
Loans from the Diocese		2001
Other Liabilities - Incl PPP loan		2009

**DIOCESE OF GARY
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INSTRUCTIONS FOR CHURCHES**

REVENUE

4131 Sunday and Holy Day Collections

All collections received through the year for Sundays, weekdays, and holy days - 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 with 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

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

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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 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

4881 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 that re restricted to a specific use by the donor or GRANT

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- 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 1-8 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)
- 4321 **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

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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 DREs, 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

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- 5025 Maintenance/Custodial/House staff 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
- 6120 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 not 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)**

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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 Petroleum, Oil and Lubricants (POL)

Gas, oil and 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 & Internet

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

7402 Heating Fuel

The cost of heating Church structures

7403 Electricity

The cost of electric used in Church structures

7404 Water and Sewer

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 Church functions

8112 Candles

The cost of supplying candles for the Church

8113 Vestments

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

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- 8114 **Missalettes**
The cost of supplying the missalettes for all Church functions
- 8115 **Flowers**
The cost of supplying the Church with flowers
- 8116 **Pamphlets**
The cost of supplying the Church with pamphlets for special occasions
- 8119 **Other Altar and Liturgical Supplies**
The cost of other supplies NOT included in the above accounts
- 7601 **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.
- 7618 **Other ORDINARY Maintenance**
Other costs to maintain the Church not included in the above accounts

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7111 Purchase of Food - RECTORY

The cost of food used in the rectory

7112 Purchase of Food - PARISH FUNCTIONS

The cost of buying prepared food from outside sources

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 Church office

8662 Other Printing, Postage, Office Supplies

The cost of using printing services outside of the parish

8810 Furnishings and Equipment Purchased

The cost of goods less than \$10,000 purchased by the Church

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8611 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 not included in the above accounts

8301 Bulletin Supplies

The cost associate 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

8313 CSA Collections Remitted

The payment of the CSA collections to be applied to the parish goal

8630 Cemetery Expense

Expenses associated with the operation of a parish cemetery

**DIOCESE OF GARY
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- 7400 **Religious Education and Formation expenses**
Expenses incurred in providing a religious education and formation program for pre-school, kindergarten, elementary school children in grades 1-8 and high school
- 7012 **Adult Education Expenses**
Expenses incurred in providing adult religious education instruction
- 8801 **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 Collection Payment**
Disbursement of funds received in the special collection for Catholic Charities

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- 8207 Missions/Propagation of the Faith Collection 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 Collection 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 Campaign or 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 hospitality 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

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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

8650 Bank Fees

Fees/charges associated with opening and maintaining bank accounts and their activities

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 EXPENSES

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

**DIOCESE OF GARY
CHART OF ACCOUNTS
INSTRUCTIONS FOR CHURCHES**

ASSETS

1000 TOTAL ASSETS

Sum total of all assets

2001 Loans from the Diocese

Loans obtained from the Diocesan savings and loan fund

LIABILITIES

2009 Other Liabilities (Specify)

Obligations other than loans from the diocesan savings and loan fund - these are locally defined. Includes PPP Loan