



*Catholic Diocese  
of Cleveland*

**Account Descriptions  
PARISH DISBURSEMENTS**

*Parish Financial  
Operations Handbook*

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### ADMINISTRATION

*Parish "Administration" disbursements include those expenses incurred in the overall administration of the parish and includes such things as the priest's compensation, parish office expenses, rectory costs, periodicals, fringe benefits, etc.*

2001

#### ADMINISTRATIVE SALARIES AND OTHER COMPENSATION

This account will include the full or pro rata share of the compensation paid to the pastor and his administrative staff in the following categories: (The amounts recorded under this control account should be GROSS payments and not net payments. For Diocesan reporting purposes, the amounts in this control account should be shown on the Financial Statements as Clergy [Priests and Deacons] or as Religious and Lay personnel.)

#### 2001.01 Clergy

Charge this sub-account for compensation paid to the pastor and the associates or to religious communities if they are order priests. Also, compensation to deacons should be charged to this account.

#### 2001.02 Other Clergy

Charge this sub-account for amounts paid to priests who assist from time to time in the administration of the parish. (Use sub-account 2101.03 to charge the compensation paid to priests and deacons for assisting in worship services.)

#### 2001.03 Administrator

Charge this sub-account for amounts paid to religious or lay administrators assigned to the parish.

#### 2001.04 Pastoral Team

At some parishes the Bishop of Cleveland has appointed a Pastoral Team to administer the parish. For these parishes, this sub-account should be charged for the compensation or pro rata share of the compensation paid to members of the team whose compensation is not normally charged to another compensation account.

#### 2001.05 Office

Charge this sub-account for the salaries of people employed in the parish office including the bookkeeper, secretary and evening receptionist.

#### 2001.06 Housekeeper and Cook

Charge this sub-account for the salaries of the housekeeper and cook.

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### ADMINISTRATION (Continued)

#### 2002 PAYROLL TAXES AND FRINGE BENEFITS

This account will include the cost or pro rata cost of payroll taxes and other fringe benefits paid on behalf of parish personnel. (As discussed in Financial Policies and Procedure Statement F-4, parishes will normally allocate payroll taxes and fringe benefits to the same cost center to which the salaries and other compensation are charged. The method of allocation, however, is left to the discretion of the parish.)

#### 2002.01 Payroll Taxes - Employers Share

Charge this sub-account for the parish share of Social Security (FICA) and Medicare taxes paid for lay personnel employed by the parish.

#### 2002.02 Workers' Compensation

Charge this sub-account for the Worker's Compensation Insurance payments covering parish religious and lay personnel.

#### 2002.03 Health Insurance

Charge this sub-account for health insurance purchased by the parish on behalf of priests, religious and lay personnel. Reimbursements from employees for health, dental or vision care insurance should be credited to this account.

#### 2002.04 Pension Expense - Religious

Charge this sub-account for pension payments made on behalf of parish religious personnel.

#### 2002.05 Pension Expense - Lay

Charge this sub-account for pension payments made to the Diocese on behalf of parish lay personnel.

#### 2002.06 Life Insurance and Weekly Indemnity

Charge this sub-account for life and weekly indemnity insurance payments made to the Diocese on behalf of parish lay personnel.

#### 2002.07 Priests' Retirement Fund

Charge this sub-account for payments made to the Priests' Retirement Fund for the parish priests.

#### 2003 GENERAL ADMINISTRATIVE EXPENSES

This account shall refer to those payments made for the day-to-day administration of the parish.

#### 2003.01 Office Supplies and Postage

Charge this sub-account for office supplies, stamps, postal meter fees, delivery charges, accounting forms, bank service charges, etc.

#### 2003.02 Collection Envelopes

Charge this sub-account with the cost of printing and mailing collection envelopes to parishioners.

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### ADMINISTRATION (Continued)

**2003.03    Office Equipment  
Replacement, Repairs  
and Rentals**

Charge this sub-account for the cost of replacing office equipment previously acquired. If the equipment has a useful life of over one year and an aggregate value of \$1,500 or more, the costs should be charged to the applicable Capital Disbursement account. (See Financial Policies and Procedures Statement K-1 for guidance on charging asset replacement costs to Capital Disbursements.) Also, charge this sub-account with the cost of repairing or renting office equipment and the cost of equipment maintenance agreements.

**2003.04    Computer Supplies  
and Expenses**

Charge this sub-account for computer supplies, repairs and maintenance agreements. Also, this account should be charged for the cost of replacing previously acquired computer equipment, unless the equipment has a useful life of over one year and has an aggregate value of \$1,500 or more. (See Financial Policies and Procedures Statement K-1 for guidance on charging replacement costs to Capital Disbursements.)

**2003.05    Telephone and Facsimile**

Charge this sub-account for local and long-distance telephone service and for facsimile rentals, service and supplies. Telephone installation costs are also included here.

**2003.06    Professional Services**

Charge this sub-account for outside services provided by auditors, accountants, attorneys, bookkeepers, payroll or computer service companies, temporary service companies, and similar services related to the administration of the parish. (Lawn care, snow removal, trash removal and similar services should be charged to Plant Operation and Maintenance - Account 2607.)

**2003.07    Administrative Travel  
and Transportation**

Charge this sub-account for mileage reimbursements and other authorized travel of personnel included under Account 2001 - Administrative Salaries and Other Compensation. (The Diocese generally follows IRS guidelines when determining mileage reimbursement rates.)

**2004        RECTORY FOOD AND  
HOUSEHOLD SUPPLIES**

This account will include the cost of food and household supplies used in the daily operation of the rectory.

**2005        STAFF DEVELOPMENT  
AND TRAINING**

This account will be charged for the cost of Administration personnel attending workshops, seminars and classes to enhance their skills and development. Where applicable, related travel expenses should also be charged to this account.

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### ADMINISTRATION (Continued)

2006	<b>PUBLICATIONS AND PERIODICALS</b>	This account includes the cost of magazines, newspapers and other printed matter (other than personal subscriptions).
2006.01	<b>Catholic Universe Bulletin</b>	This sub-account should be charged with the cost of the Catholic Universe Bulletin subscriptions purchased by the parish for its parishioners.
2006.02	<b>Book and Pamphlet Rack</b>	This sub-account should be charged for the cost of books, pamphlets and periodicals placed at the church entrance for its parishioners. The cost of bulk shipments of the Catholic Universe Bulletin for distribution or sale at church should also be charged to this sub-account.
2006.03	<b>Rectory</b>	This sub-account should be charged with the cost of newspapers, magazines and other periodicals purchased for use in the rectory or business office.
2007	<b>INTEREST EXPENSE</b>	This account should be charged with interest paid by the parish on its indebtedness. Payments on the loan principal should be charged to account 0400.
2015	<b>MISCELLANEOUS EXPENSES</b>	This account should be used to record administrative expenses not covered under other Administration operating expenses.

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### CELEBRATING (WORSHIP, SACRAMENTS, SPIRITUAL DEVELOPMENT)

*"CELEBRATING" disbursements include those expenses incurred in religious services such as liturgy, devotions and confessions, as well as spiritual growth activities.*

#### 2101 SALARIES AND OTHER COMPENSATION

This account shall refer to the full or pro rata share of salaries and other compensation paid to clergy, religious, deacons and lay personnel working full or part time. (For Diocese reporting purposes, this account is reported on the Financial Statements as Clergy - Priests and Deacons - or as Religious and Lay.) The following sub-accounts are suggested:

##### 2101.01 Program Directors

Charge this sub-account for salaries or other compensation paid to full or part-time program directors such as the liturgist, ecumenical and spiritual growth director, music director, etc.

##### 2101.02 Musicians

Charge this sub-account for the amounts paid to full or part-time musicians such as organists, guitarists, etc.

##### 2101.03 Celebrating Clergy

Charge this sub-account for amounts paid to out-of-parish priests or deacons who assist in the celebration of masses, confessions, and devotions.

#### 2102 PAYROLL TAXES AND FRINGE BENEFITS

This account (and related sub-accounts) will be used to allocate to the "Celebrating" cost center the appropriate pro rata share of payroll taxes and fringe benefits. Use of the following sub-accounts, described more fully under account 2002, are encouraged:

##### 2102.01 Payroll Taxes - Employer Share

##### 2102.02 Workers' Compensation

##### 2102.03 Health Insurance

##### 2102.04 Pension Expense - Religious

##### 2102.05 Pension Expense - Lay

##### 2102.06 Life Insurance and Weekly Indemnity

##### 2102.07 Priests' Retirement Fund

##### 2102.08 Unemployment Compensation

#### 2103 ALTAR, SANCTUARY AND LITURGY

This account shall refer to the payment of expenses incurred in the various worship programs such as liturgy, devotions, confessions, etc.

##### 2103.01 Furnishings

Charge this sub-account for equipment and other items bought for worship services such as candelabras, patens, ciboriums, etc.

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### *CELEBRATING (WORSHIP, SACRAMENTS, SPIRITUAL DEVELOPMENT) (Cont'd)*

2103.02	Altar Supplies	Charge this sub-account for the cost of altar bread and wine, incense and similar items used in worship services.
2103.03	Candles and Votive Lights	Charge this sub-account for candles and votive lights costs.
2103.04	Flowers and Decorations	Charge this sub-account for the cost of altar flowers and floral arrangements, church decorations, etc.
2103.05	Missalettes and Hymnals	Charge this sub-account for the cost of missalettes, hymnals and similar matter used in worship services.
2103.06	Contracted Services	Charge this sub-account for the cost of contracted organists, guitarists, vocalists and others involved in worship. Also, charge the cost of vestment cleaning, organ and piano repairs, and other services related to the Worship program.
2103.07	Other	This sub-account should be used to record the cost of other altar, sanctuary and liturgy items not provided for elsewhere.

#### 2104      SPIRITUAL GROWTH                  ACTIVITIES

2104.01	Parish Missions
2104.02	Small Faith Communities
2104.03	Days of Recollection and Retreat
2104.04	Spiritual Development Opportunities
2104.05	Leadership Training
2104.06	Other

This account will be charged with the expenses incurred for spiritual growth activities. Suggested sub-accounts include the following:

#### 2105      STAFF AND                  PARISHIONER                  TRAINING

This account will be charged for the cost or pro rata cost of Celebrating program personnel attending workshops, seminars, classes, etc. to enhance their skills and development. Where applicable, related travel expenses should also be charged to this account. Further, the cost of training parishioners such as lay ministers in various tasks should be charged to this account.

#### 2115      MISCELLANEOUS                  EXPENSES

This account should be used to record the cost of other expenses related to the Celebrating program. This account should also be charged with the cost of various administrative expenses directly associated with celebrating.

## Account Descriptions

### PARISH DISBURSEMENTS

#### OPERATING DISBURSEMENTS

#### CARING (CHRISTIAN SERVICE ACTIVITIES TO HELP OTHERS)

*"CARING" disbursements include those expenses incurred by the parish to help parishioners and others in fulfilling the Christian values of the church. This would include helping the elderly, the poor, the infirmed, the family and the homeless, as well as involvement in social justice and community affairs.*

#### 2201 SALARIES AND OTHER COMPENSATION

This account shall refer to the full or pro rata share of salaries and other compensation paid to priests, religious, deacons and lay personnel who are involved on a full or part-time basis in Caring activities. Examples follow:

##### 2201.01 Religious Staff

This sub-account should be used for amounts paid to religious communities for full or part-time religious Caring staff.

##### 2201.02 Lay Staff

This sub-account should be used for amounts paid to full or part-time lay Caring staff, excluding office staff.

##### 2201.03 Office

This sub-account should be charged for amounts paid for full or part-time office personnel such as a secretary.

#### 2202 PAYROLL TAXES AND FRINGE BENEFITS

This account (and related sub-accounts) will be used to allocate the appropriate pro rata share of payroll taxes and fringe benefits to the "Caring" cost center. Use of the following sub-accounts, more fully described under account 2002, are encouraged.

##### 2202.01 Payroll Taxes - Employer Share

##### 2202.02 Workers' Compensation

##### 2202.03 Health Insurance

##### 2202.04 Pension Expense - Religious

##### 2202.05 Pension Expense - Lay

##### 2202.06 Life Insurance and Weekly Indemnity

##### 2202.08 Unemployment Compensation



# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### *CARING (CHRISTIAN SERVICE ACTIVITIES TO HELP OTHERS) (Continued)*

#### 2203 CHRISTIAN SERVICE PROGRAMS

The following sub-accounts should be charged to the following Christian Service program accounts: (Note: the list of sub-accounts can be modified by the parish to reflect those areas of concern to the Pastor or Parish Pastoral Council.)

- 2203.01 Aging
- 2203.02 Community Affairs
- 2203.03 Social Justice
- 2203.04 Poor, Hungry and Homeless Aid
- 2203.05 Drug and Alcohol Addiction
- 2203.06 Health Care
- 2203.07 Bereavement
- 2203.08 Family Support and Counseling
- 2203.09 Other Christian Service Activities

#### 2205 STAFF DEVELOPMENT AND TRAINING

Charge this account with the cost of Caring personnel attending workshops, seminars, classes, etc. to enhance their skills and development. Where applicable, related travel expenses should also be charged to this account.

#### 2206 ADMINISTRATIVE EXPENSES

This account will be charged for administrative expenses, such as postage and office supplies, incurred in Caring activities and not otherwise directly allocable to the various program activities included in account 2203.

#### 2215 MISCELLANEOUS EXPENSES

This account should be charged with the cost of Caring expenses not reasonably charged to other Caring accounts.

## Account Descriptions

### PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### TEACHING (RELIGIOUS EDUCATION, EXCLUDING ELEMENTARY SCHOOL)

*"TEACHING" disbursements include those expenses incurred by the parish in carrying out its goal of educating and forming each person in the Catholic faith through the Parish School of Religion (PSR), adult education and similar programs.*

#### 2301 SALARIES AND OTHER COMPENSATION

This account shall refer to the full or pro rata share of salaries of religious and lay personnel involved in Religious Education as detailed under the following suggested sub-accounts:

##### 2301.01 Directors and Coordinators - Religious

Charge this sub-account for compensation paid to religious communities for religious directors, coordinators, principals and assistants and administrators.

##### 2301.02 Directors and Coordinators - Lay

Charge this sub-account for salaries of lay directors, coordinators, principals and assistants and administrators.

##### 2301.03 Teachers - Religious

Charge this sub-account for compensation paid to religious communities for religious sisters/brothers involved in teaching religious education.

##### 2301.04 Teachers - Lay

Charge this sub-account for salaries paid to lay teachers involved in teaching religious education.

##### 2301.05 Office - Religious

Charge this sub-account for the full or prorata share of the compensation paid for religious working in the Religious Education office, including the bookkeeper and secretary.

##### 2301.06 Office - Lay

Charge this sub-account for the full or prorata share of the salaries paid to the lay bookkeeper or secretaries working in the Religious Education office.

##### 2301.07 Temporary Office Help

Charge this sub-account for compensation paid to people who work in the Religious Education office on a temporary basis.

#### 2302 PAYROLL TAXES AND FRINGE BENEFITS

This account (and related sub-accounts) will be used by the parishes to allocate the appropriate pro rata share of payroll taxes and fringe benefits to the "Teaching" cost center. The use of the following sub-accounts, more fully described under account 2002, are encouraged:

##### 2302.01 Payroll Taxes - Employer Share

##### 2302.02 Workers' Compensation

##### 2302.03 Health Insurance

##### 2302.04 Pension Expense - Religious

##### 2302.05 Pension Expense - Lay

##### 2302.06 Life Insurance and Weekly Indemnity

##### 2302.08 Unemployment Compensation

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### TEACHING (RELIGIOUS EDUCATION, EXCLUDING ELEMENTARY SCHOOL) (Cont'd)

##### 2303 PSR INSTRUCTIONAL EXPENSES - (K-12)

This account shall refer to those payments made for Instructional expenses. Suggested sub-accounts are listed below:

- 2303.01 Teaching Supplies
- 2303.02 Student Instructional Material
- 2303.03 Textbooks
- 2303.04 Resource Books and Teachers' Manuals
- 2303.05 Replacement of Instructional Equipment
- 2303.06 Audio/Visual Supplies and Expenses
- 2303.07 Rental of Instructional Facilities and Equipment
- 2303.08 Other Instructional Expenses

##### 2304 OTHER TEACHING PROGRAMS

This account shall refer to the payments made for specific Religious Education programs (other than PSR). Suggested sub-accounts are listed below:

- 2304.01 Pre-School Program
- 2304.02 Vacation Bible School
- 2304.03 Adult Education Programs
- 2304.04 Parent Programs
- 2304.05 Other Programs

##### 2305 STAFF DEVELOPMENT AND TRAINING

Charge this account with payments made for seminars, workshops, tuition, etc. for the development and training of the Religious Education staff. Related travel expenses should also be charged to this account.

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### *TEACHING (RELIGIOUS EDUCATION, EXCLUDING ELEMENTARY SCHOOL) (Cont'd)*

#### 2306 ADMINISTRATIVE EXPENSES

This account shall refer to those payments made for administrative costs incurred in the day-to-day operation of the Religious Education program. The account descriptions for the following suggested sub-accounts can be found under control account 2003.

- 2306.01 Office Supplies and Postage
- 2306.02 Office Equipment Replacement, Repairs, and Rentals
- 2306.03 Computer Supplies and Expenses
- 2306.04 Telephone and Facsimile
- 2306.05 Contracted Services
- 2306.06 Administrative Travel and Transportation

#### 2307 VOLUNTEER RECOGNITION EXPENSES

Charge this account for payments made for parties, gifts, awards, etc. for recognition of efforts of volunteers involved in Religious Education.

#### 2308 TEACHER CERTIFICATION TRAINING

Charge this account for payments made for the certification training of Religious Education teachers.

#### 2309 REO ASSESSMENT FEES

Charge this account for the per student participation fee levied by the Diocese for the Religious Education Office.

#### 2310 MEMBERSHIPS AND SUBSCRIPTIONS

Charge this account for the cost of membership dues and subscriptions.

#### 2315 MISCELLANEOUS EXPENSES

This account should be charged with the cost of Religious Education expenses not reasonably chargeable to other Religious Education accounts.

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### EVANGELIZING (SHARING THE GOOD NEWS)

*"EVANGELIZING" disbursements include those expenses incurred by the parish to carry out its goal of sharing the good news through various means such as the RCIA, young adult, and youth ministry programs.*

#### 2401 SALARIES AND OTHER COMPENSATION

This account shall refer to the full or pro rata share of salaries and other compensation paid to religious communities for sisters/brothers and to lay personnel involved on a full or part-time basis in Evangelizing program activities as shown below:

2401.01 Religious Staff

This sub-account should be used for amounts paid for full or part-time religious personnel involved in Evangelizing.

2401.02 Lay Staff

This sub-account should be used for amounts paid to full or part-time lay staff involved in evangelizing, excluding office personnel.

2401.03 Office

This sub-account should be charged for amounts paid for full or part-time office personnel, such as a secretary, involved in evangelizing.

#### 2402 PAYROLL TAXES AND FRINGE BENEFITS

This account will be used by the parishes to allocate the appropriate pro rata share of payroll taxes and fringe benefits to the "Evangelizing" cost center. Use of the following sub-accounts, described more fully under account 2002, are encouraged.

2402.01 Payroll Taxes -  
Employer Share

2402.02 Workers' Compensation

2402.03 Health Insurance

2402.04 Pension Expense -  
Religious

2402.05 Pension Expense - Lay

2402.06 Life Insurance and  
Weekly Indemnity

2402.08 Unemployment  
Compensation

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### EVANGELIZING (SHARING THE GOOD NEWS) (Continued)

#### 2403 EVANGELIZATION PROGRAMS

The following sub-accounts should be charged to Evangelization program accounts for expenses incurred. Examples follow:

- 2403.01 RCIA
- 2403.02 Ecumenical and Inter-Religious Programs
- 2403.03 Parish Census - Home Visitation
- 2403.04 Young Adult Programs
- 2403.05 Youth Ministry Programs
- 2403.06 Mission Activities
- 2403.07 Programs for Inactive or Alienated Catholics
- 2403.08 Other Evangelization Programs

#### 2405 STAFF DEVELOPMENT AND TRAINING

This account will be charged for the cost of Evangelizing staff attending workshops, seminars, classes, etc. to enhance their skills and development. Where applicable, related travel expenses should also be charged to this account.

#### 2406 ADMINISTRATIVE EXPENSES

This account will be charged for administrative expenses, such as postage and office supplies, incurred in Evangelization activities and not otherwise directly allocable to the various program activities included in account 2403.

#### 2415 MISCELLANEOUS EXPENSES

This account should be charged with the cost of Evangelization expenses not reasonably chargeable to other Evangelization accounts.

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### PARTICIPATING (PARISH LIFE ACTIVITIES)

*"PARTICIPATING" disbursements include those expenses incurred by the parish in having parishioners involved in various Parish Life Activities such as the Parish Pastoral and Finance Councils, stewardship program and religious vocation encouragement programs.*

#### 2501 SALARIES AND OTHER COMPENSATION

This account shall refer to the full or pro rata share of salaries and other compensation paid to religious communities for sisters/brothers and to lay personnel involved on a full or part-time basis in "Participating" activities as shown below:

##### 2501.01 Religious Staff

This sub-account should be used for amounts paid to full or part-time religious personnel involved in Participating activities.

##### 2501.02 Lay Staff

This sub-account should be used for amounts paid to full or part-time lay staff involved in Participating activities, excluding office personnel.

##### 2501.03 Office

This sub-account should be charged for amounts paid for full or part-time office personnel such as a secretary involved in Participating activities.

#### 2502 PAYROLL TAXES AND FRINGE BENEFITS

This account will be used by the parishes to allocate the appropriate pro rata share of payroll taxes and fringe benefits to the "Participating" cost center. Use of the following sub-accounts, described more fully under account 2002, are encouraged.

##### 2502.01 Payroll Taxes - Employer Share

##### 2502.02 Workers' Compensation

##### 2502.03 Health Insurance

##### 2502.04 Pension Expense - Religious

##### 2502.05 Pension Expense - Lay

##### 2502.06 Life Insurance and Weekly Indemnity

##### 2502.08 Unemployment Compensation

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### PARTICIPATING (PARISH LIFE ACTIVITIES) (Continued)



The following sub-accounts should be charged to Participating program activities for expenses incurred. Examples follow:

- 2503.01 Vocations Awareness Activities
- 2503.02 Stewardship Program
- 2503.03 Welcoming and Hospitality
- 2503.04 Parish Pastoral and Finance Councils
- 2503.05 Involvement of Laity in Parish Activities
- 2503.06 Other



This account will be charged for the cost of Participating staff attending workshops, seminars, classes, etc. to enhance their skills and development. Related travel expenses should also be charged to this account.



This account will be charged for administrative expenses, such as postage and office supplies, incurred in Participating activities and not otherwise directly allocable to the various activities included in account 2503.



This account should be charged with the cost of Participating expenses not reasonably chargeable to other participating accounts.



# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### PLANT OPERATION

*"PLANT OPERATION" disbursements include those related to the cost of operating and maintaining Parish facilities such as the church, rectory, grounds, parish halls, and parking lots. Many Plant Operation expenses involve both the Parish, and the Elementary School, requiring cost allocations between the two categories. See Financial Policies and Procedures Statement F for guidance on allocating Plant Operation costs.*

#### 2601 SALARIES AND OTHER COMPENSATION

This account shall refer to the salaries or pro rata share of salaries paid to full or part-time maintenance and janitorial employees, drivers, security guards, etc.

##### 2601.01 Maintenance and Janitorial

This sub-account is charged with the parish share of the salaries of maintenance and janitorial personnel.

##### 2601.02 Drivers

This sub-account is to be charged with the parish share of the amounts paid bus and other drivers employed on a full or part-time basis.

##### 2601.03 Security

This sub-account is to be charged with the parish share of the salaries paid to security guards. (Note: The cost of guards working under a security company contract should be charged to sub-account 2607.03.)

#### 2602 PAYROLL TAXES AND FRINGE BENEFITS

This account will be used to allocate the appropriate pro rata share of the payroll taxes and fringe benefits to the "Plant Operation" cost center. The use of the following sub-accounts, more fully described under account 2002, are encouraged.

##### 2602.01 Payroll Taxes - Employer Share

##### 2602.02 Workers' Compensation

##### 2602.03 Health Insurance

##### 2602.04 Pension Expense - Religious

##### 2602.05 Pension Expense - Lay

##### 2602.06 Life Insurance and Weekly Indemnity

##### 2602.08 Unemployment Compensation

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### PLANT OPERATION *(Continued)*

**2607****CONTRACTED  
SERVICES**

This account shall refer to payments made for the Parish share of the cost of contracted services for work by non-employees, independent contractors, and service companies. (Unless the entity under contract is a corporation, an IRS Form 1099 may be required.)

**2607.01 Equipment Maintenance**

Charge this sub-account for payments made for servicing and maintaining parish equipment other than that used in the parish office - see account 2003.

**2607.02 Repairs and Maintenance**

Charge this sub-account for the parish share of repairs to buildings, boilers, parking lots, etc. provided by independent electricians, plumbers and other non-parish people. If the cost of repairs or renovations exceed \$1,500 and are expected to last more than one year, they should be recorded as Capital Disbursements - see Capital Disbursement accounts 3002 to 3005. Also, see Financial Policies and Procedures Statement K-1 for guidance on charging equipment replacement costs to Capital Disbursements.

**2607.03 Security Services**

Charge this sub-account with the parish share of contracted security guards and security systems.

**2607.04 Janitorial Services**

Charge this sub-account with the parish share of the cost of janitorial services done by independent contractors.

**2607.05 Trash Removal Services**

Charge this sub-account for the parish share of trash removal services provided by municipalities or independent contractors.

**2607.06 Other Contracted  
Services**

Charge this sub-account with the cost of contracted repairs and maintenance services, such as pest control, lawn care, snow removal, that are not provided for elsewhere in this section.

**2608****UTILITIES**

Charge this account for the Parish share of utility costs. Examples of the sub-accounts to use follow:

**2608.01 Electricity****2608.02 Gas, Heating Oil  
and Steam****2608.03 Water****2608.04 Sewer****2608.05 Other**

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### PLANT OPERATION (Continued)

<b>2609</b> <b>PLANT OPERATION SUPPLIES</b>	<p>This account shall refer to payments made for the Parish share of the cost of supplies used in the maintenance and operation of Parish facilities.</p>
<b>2609.01</b> <b>Housekeeping Supplies</b>	<p>Charge this sub-account for the cost of day-to-day supplies used in operation of the parish such as janitorial supplies (mops, waxes, brooms, etc.), electrical items (cords, light bulbs, fuses, etc.), small tools, soap, paper towels, and minor spare parts.</p>
<b>2609.02</b> <b>Maintenance Supplies</b>	<p>Charge this sub-account for the cost of materials purchased for repairs and minor construction projects done by the janitorial and maintenance staff. The materials purchased would include lumber, paint, dry wall, tile, etc. Note: If the cost of a project exceeds \$1,500 (including the gross wages of the personnel) and the useful life of the project exceeds one year, the cost of supplies and labor should be charged to Capital Disbursements. See Financial Policies and Procedures Statement K-1 for guidance on recording Capital Disbursements.</p>
<b>2610</b> <b>RENTAL OF FACILITIES AND EQUIPMENT</b>	<p>This account should be charged with the Parish share of the cost of renting buildings and equipment used in Parish activities except those rental expenses included under general administrative expenses - see account 2003.</p>
<b>2611</b> <b>REPLACEMENT OF EQUIPMENT</b>	<p>This account should be charged with the cost of replacing Plant Operation equipment previously acquired, except for those items included under general administrative expenses - see account 2003. If the replacement equipment has a useful life of over one year and has an aggregate cost of \$1,500 or more, the costs should be recorded as a Capital Disbursement. See Financial Policies and Procedures Statement K-1 for guidance on recording equipment replacement costs as Capital Disbursements.</p>
<b>2612</b> <b>PROPERTY AND CASUALTY INSURANCE</b>	<p>This account should be charged with the Parish share of the cost of property and casualty insurance paid annually to DISC. Workers' compensation insurance payments should be charged to sub-account 2002.02.</p>

# Account Descriptions

## PARISH DISBURSEMENTS

### OPERATING DISBURSEMENTS

#### PLANT OPERATION *(Continued)*

#### 2613 VEHICLE EXPENSES

This account shall refer to the cost of operating and maintaining vehicles for the use of the Parish.

##### 2613.01 Vehicle Leases

This sub-account shall be charged with the cost of leasing autos, buses, and other vehicles used for general parish purposes. If leased primarily for the elementary school, the leasing costs should be charged to that activity.

##### 2613.02 Vehicle Upkeep and Maintenance

This sub-account should be charged with the cost of upkeep and maintenance (gas, oil, tires, etc) of vehicles owned or leased by the parish.

##### 2613.03 Vehicle Replacement

This sub-account should be charged with the cost of replacing vehicles owned by the parish. Note: In most cases, the cost of replacing a vehicle should exceed \$1,500 and have a useful life of more than one year. In this event, the replacement costs should be charged to Capital Disbursement account 3005.08. See Financial Policies and Procedures Statement K-1 for guidance on recording replacement costs as Capital Disbursements.

##### 2613.04 Other Vehicle Expenses

This sub-account shall be charged with the cost of parish vehicle expenses not included above.

#### 2614 PROPERTY TAXES

This account shall be charged with the cost of property taxes paid on Parish-owned property.

#### 2615 MISCELLANEOUS EXPENSES

This account should be charged with the cost of other Plant Operation expenses not properly chargeable to other expense categories.

## Account Descriptions

### PARISH DISBURSEMENTS

### OTHER OPERATING DISBURSEMENTS

**2704 DIOCESE  
ASSESSMENTS**

Charge this account for all Diocese assessments paid, including those payments made for prior years' assessments.

**2705 PAYMENTS MADE TO  
OTHER SCHOOLS**

Charge this account for payments made to other elementary schools or high schools on behalf of parishioners' children. Also include in this account payments by the Parish to consolidated schools as its share of the operating costs.

**2706 FUND-RAISING  
ACTIVITIES EXPENSES**

The following sub-accounts should be charged with the expenses associated with the various Fund-Raising activities. These accounts will be shown in the Parish financial statements as a reduction in the related income accounts included under account 1009.

- 2706.01 Bazaars and Festivals**
- 2706.02 Raffles**
- 2706.03 Building Fund-Raising  
Activities**
- 2706.04 Debt-Reductions Drives**
- 2706.05 Other Fund-Raising  
Activities**

**2708 RENTAL EXPENSES**

This account should be charged with the expenses associated with renting out parish facilities.

# Account Descriptions

## PARISH DISBURSEMENTS

### EXTRAORDINARY DISBURSEMENTS

#### CAPITAL DISBURSEMENTS

Parish "Capital Disbursements" cover the initial acquisition of real property (i.e. Land, buildings, etc.) or personal property (i.e. Furniture, equipment, etc.) acquired through purchase or donation. When property is donated to the Parish, the applicable Capital Disbursement account should be charged for the fair market value or the donor's basis of the donated property, whichever is less. Normally, when an asset is replaced the cost is charged to an operating disbursement account unless the useful life of the replacement exceeds one year and the costs involve \$1,500 or more. See Financial Policies and Procedures Statement K-1 for guidance on recording replacement costs as Capital Disbursements.

#### 3001 LAND

This account shall be charged for the acquisition cost for land.

#### 3002 LAND IMPROVEMENTS

This account should be charged for payments made for major improvements on Parish real property such as roads, parking lots, sewers, and landscaping. Normal maintenance to these improvements should be charged to the applicable maintenance expense account.

#### 3003 BUILDINGS AND ADDITIONS

This account should be charged for payments made for the acquisition or construction of new buildings, including additions made to existing buildings that would increase the square footage of the building.

#### 3004 BUILDING REMODELING, IMPROVEMENTS AND MAJOR REPAIRS

Charge this account for payments made for major repairs, alterations, improvements and remodeling of Parish buildings for the purpose of extending their useful life or to change the buildings to make them more useful or desirable.

#### 3005 VEHICLES, EQUIPMENT AND FURNITURE

The following sub-accounts should be charged with the cost of vehicles, equipment and furniture acquired by the Parish.

##### 3005.01 Religious Education Program Furniture and Equipment

Includes the costs of desks, tables, chairs, audio/visual equipment, etc., purchased primarily for the Religious Education program.

##### 3005.02 Rectory Furniture and Appliances

Includes sofas, chairs, tables, television sets, stoves, refrigerators, beds, washers, dryers, etc., for the rectory.

##### 3005.04 Music and Audio/Visual Equipment

Includes equipment acquired for the parish such as organs, pianos, VCR's, camcorders, and projectors.

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**Account Descriptions**  
**PARISH DISBURSEMENTS**  
**EXTRAORDINARY DISBURSEMENTS**  
**CAPITAL DISBURSEMENTS (Continued)**

3005.05	Office Furniture and Equipment	Includes Parish office furniture and equipment such as desks, chairs, tables, filing cabinets, copiers, bookcases and facsimile machines.
3005.06	Computers and Related Equipment	Includes computers, printers and similar equipment.
3005.07	Machinery and Equipment	Includes snow blowers, lawn mowers, air conditioners, safety equipment, and similar items used in the operation of the parish.
3005.08	Vehicles	Includes buses, vans and autos purchased for parish use.
3005.09	Other	Includes expenditures for vehicles, equipment and furniture that are not properly included elsewhere.

# Account Descriptions

## PARISH DISBURSEMENTS

### OTHER EXTRAORDINARY DISBURSEMENTS

**3105 INSURANCE  
SETTLEMENTS  
EXPENSES**

This account should be charged with the cost of repairs arising from floods, fires, storms and the like that are covered by insurance. If losses are not covered by insurance, the applicable building operation and maintenance account should be charged. (Monies received from insurance settlements should be charged to account 1103.)

**3107 DESIGNATED  
COLLECTIONS  
REMITTED TO  
THE DIOCESE**

This account shall be charged for remittances made to the Diocese for monies collected by the Parish for specific collections designated by the Diocese such as Society for the Propagation of the Faith, Catholic University and Catholic Communication Campaign. (The collections received are recorded in account 1106.)

**3108 INTRA-PARISH  
TRANSFERS**

Charge this account for cash transferred to Parish organizations as follows:

- 3108.01 Elementary School
- 3108.02 Other

**3109 REMOVAL OF  
UNDERGROUND  
TANKS**

This account shall be charged with costs associated with removing underground storage tanks, including the cost of moving contaminated materials to special landfills.

**3110 REMOVAL OF  
ASBESTOS**

This account shall be charged with the cost of removing asbestos from the church, rectory and other Parish buildings, except schools.

**3111 MISCELLANEOUS  
EXTRAORDINARY  
DISBURSEMENTS**

This account shall be charged with extraordinary disbursements not properly chargeable to other accounts.