

Diocese of Buffalo
Standard Chart of Accounts

<u>Acct Range</u>	<u>PDS Account Number</u>	<u>Departments</u>	<u>Account Name</u>	<u>(.10) Parish Alt #</u>	<u>(.40) Rel. Ed Alt #</u>	<u>(.30) Cemetery Alt #</u>	<u>(.20) School Alt #</u>	<u>(.50) Cafeteria Alt #</u>	<u>Account Description</u>
ASSETS:									
Checking Accounts									
1000-1019									
	1000	all	Operating Account	101	101	130 (Op) 134 (PM)	101	101	Checking accounts maintained by the parish, school and cemetery including operating account, payroll, etc.
		.20, .50	-regional school				121	121	
Petty Cash									
1020-1029									
	1020	all	Petty Cash	101	101	130 (Op) 134 (PM)	101	101	Cash maintained in the office for small and/or incidental purchases. The fund should be maintained on an imprest basis (receipts for paid items and remaining cash equal a predetermined amount such as \$250) and replenished at least monthly.
		.20, .50	-regional school				121	121	
Savings Accounts									
1030-1049									
	1030	all	Investments - Savings	102	102	131 (Op) 135 (PM)	102	102	Savings accounts maintained by the parish, school and cemetery. These funds are generally not needed on a day to day basis and accounts currently pay a very low rate of interest.
		.20, .50	-regional school				122	122	
CD's									
1050-1069									
	1050	all	Investments - CD	102	102	131 (Op) 135 (PM)	102	102	Certificates of Deposit held by the parish, school and cemetery. CD's are bank instruments that evidence the deposit of funds for a particular period of time (generally 3 months or more) and pay a higher rate of interest than savings or money market accounts.
		.20, .50	-regional school				122	122	
Money Market Accounts									
1070-1089									
	1070	all	Investments - Money Market	102	102	131 (Op) 135 (PM)	102	102	Money Market accounts held by the parish, school and cemetery. These accounts are designated to hold funds that are not needed on a day to day basis, pay interest and allow transfer to and from with relative ease.
		.20, .50	-regional school				122	122	
SJIF Short Term Investments									
1100-1119									
	1100	all	SJIF Short Term Investment	103	103	132 (Op) 136 (PM)	103	103	Short-term accounts maintained in the St. Joseph Investment Fund. These funds earn interest and are not subject to market fluctuations.
		.20, .50	-regional school				123	123	
Other Short Term Investments									
1120-1139									
	1120	all	Other Short Term Securities	105	105	133 (Op) 137 (PM)	105	105	Short-term accounts maintained in securities other than the St. Joseph Investment Fund. These securities earn interest and are not subject to market fluctuations.
		.20, .50	-regional school				126	126	

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SJIF Long Term Investments									
1140-1159									
	1140	all	SJIF Long Term Investment	103	103	132 (Op) 136 (PM)	103	103	Long-term accounts maintained in the St. Joseph Investment Fund. These funds earn interest and are subject to market fluctuations which should be recorded in acct. #3140 <i>Gain (Loss) on Investments</i> . These funds should be recorded at the purchase price and adjusted to market value at year-end.
		.20, .50	-regional school				123	123	
Other Long Term Investments									
1160-1179									
	1160	all	Other Long Term Securities	105	105	133 (Op) 137 (PM)	105	105	Long-term investments in securities such as stocks, bonds or other securities. These funds earn interest and dividends and are subject to market fluctuations which should be recorded in acct #3140 <i>Gain (Loss) on Investments</i> . These funds should be recorded at the purchase price and adjusted to market value at year-end.
		.20, .50	-regional school				126	126	
Other Securities and US Gov't Obligations									
1180-1199									
	1180	all	US Gov't Obligations	105	105	133 (Op) 137 (PM)	105	105	Investments in instruments issued by government institutions such as municipal bonds, savings bonds, etc. These investments are generally long-term in nature.
		.20, .50	-regional school				126	126	
Loans Receivable									
1200-1209									
	1200	.10	Due From Cemetery to Parish	106					All loans receivable should have the borrower's name and account number in the general ledger title. The outstanding principal portion of funds lent to a parish cemetery to aid in the operation of the cemetery. A corresponding liability should be recorded by the cemetery.
	1201	.30	Due From Parish to Cemetery			133			
	1202	.10	Due From Another Parish	106					
Shared Services - Due from Parish/Families									
1210-1279									
	1210	.10	Due from _____ Parish -Shared Services	140					Due from Parish for Shared Services within Family of Parishes One account should be established for each parish within the family. This account represent a parish within the family and the amt due. Used by Family Hub only. One account should be established for each Family in the vicariate who is invoiced for vicariate or Vicar Forane Expenses. Used by Vicariate H
	1250	.10	Due from _____ Family -Shared Services	141					

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Other Assets									
1280-1299	1280	all	Other Assets -regional school	105	105	133	105 126	105 126	Transactions should generally be recorded on a cash basis. The amount paid for items such as SCRIP (gift cards) or large prepaid items recorded using the accrual method of accounting.
LIABILITIES:									
Short-term Liabilities									
Employee Withholdings (Not required if a payroll service remits on behalf of the parish)									
2010-2029									
	2010		Federal Taxes Withheld -regional school	173			185		Federal income taxes withheld from employees' paychecks to be remitted to the government on behalf of the employees.
	2011		Social Security Withheld -regional school	173			185		Social Security taxes withheld from employees' paychecks to be remitted to the government on behalf of the employees.
	2012		N.Y.S. Taxes Withheld -regional school	173			185		New York State income taxes withheld from employees' paychecks to be remitted to the government on behalf of the employees.
	2013		Medicare Withheld -regional school	173			185		Medicare taxes withheld from employees' paychecks to be remitted to the government on behalf of the employees.
	2014		Wage Garnishment -regional school	173			185		Wages withheld from employees' paychecks to be remitted to a third party.
	2015		Union Dues -regional school				173 185		Union dues withheld from employees' paychecks to be remitted to unions on behalf of the employee.
Voluntary Deductions - Employees									
2030-2049									
	2030		Health Insurance Contributions -regional school	173			185		Employee portion of health insurance costs withheld from the employees' paychecks to be remitted to the insurance company on behalf of the employee.
	2031		Pre-tax Medical -regional school	173			185		Pre-tax funds withheld from the employees' paychecks for the payment of qualifying medical expenses.
	2032		403 (b) -regional school	173			185		Pre-tax funds withheld from the employees' paychecks and remitted to various investment companies on behalf of the employees for 403(b) contributions.
	2033		Long-Term Disability Contributions -regional school	173			185		Funds withheld from the employees' paychecks and remitted to various insurance companies on behalf of the employees for long-term disability insurance.
	2034		Employee Catholic Charities Contrib. -regional school	173			185		Funds withheld from the employees' paychecks and remitted to Catholic Charities on behalf of the employees for donations to

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									Catholic Charities.
Deferred Tuition & Fees									
2100-2119									
	2100	.20, .40 .20	Deferred Tuition & Fees -regional school		186		186 186.1		Tuition and various fees collected in advance for the subsequent school year. These funds are recorded as tuition and fee income in September as the school year begins.
Long-Term Liabilities									
Funds Held in Trust									
2210-2219									
	2210	.10, .20	Funds Held in Trust -regional school		177		186 185		Funds held by the parish and / or school on behalf of others. These funds cannot be used to fund the operations of the parish and / or school and will be remitted on behalf of the organization or individual for whom they are being held.
	2215	.20 .20	Other School Liabilities -regional school				186.2 185		Funds held by the school on behalf of others. These funds cannot be used to fund the operations of the school and will be remitted on behalf of the organization or individual for whom they are being held.
Notes/Mortgages Payable									
2230-2249									
	2230		Due To Parish Cemetery		157				The outstanding principal portion of funds borrowed from a parish cemetery to aid in the operation of the parish. A corresponding asset should be recorded by the cemetery.
	2231		Due to the Parish from Cemetery			133			The outstanding principal portion of funds borrowed from a parish to aid in the operation of the parish cemetery. A corresponding asset should be recorded by the parish.
	2232		Due To Another Parish		165				The outstanding principal portion of funds borrowed from another parish to aid in the operation of the parish. A corresponding asset should be recorded by the other parish.
	2233		Mortgage Payable -regional school		169		185		The outstanding principal portion of debt incurred by the parish and / or school with a third party as represented by a formal mortgage. The agreement should indicate the amount borrowed, repayment terms and interest rate.
	2234		Note Payable -regional school		169		185		The outstanding principal portion of debt incurred by the parish and / or school with a third party as represented by a formal note. The agreement should indicate the amount borrowed, repayment terms and interest rate.

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	<u>Number</u>	<u>Departments</u>		<u>Parish Alt #</u>	<u>Rel. Ed Alt #</u>	<u>Cemetery Alt #</u>	<u>School Alt #</u>	<u>Cafeteria Alt #</u>	
	2235		Parishioner Loans	169			185		The outstanding principal portion of debt incurred by the parish and / or school with a parishioner as represented by a formal note. The agreement should indicate the amount borrowed, repayment terms and interest rate.
	2236		Line of Credit -regional school	169			185		The outstanding principal portion of line of credit maintained by the parish and / or school with a third party as represented by a formal note. The agreement should indicate the line of credit limit, repayment terms and interest rate.
	2240		SBA PPP Note Payable -regional school	181			187		Funding Provided by Federal Government for Small Business during the spring 2020 pandemic. This acct represents the total amount received. The balance should be brought to \$0 when the loan was "forgiven" or "waived". As of the end of the fiscal year 2022 this balance should be \$0.
Special Collections National & Diocesan 2300-2349									
	2300		Peter's Pence / Holy Father	180					Funds collected and remitted for the Peter's Pence / Holy Father special collection.
	2301		World Mission Sunday	180					Funds collected and remitted for the World Mission Sunday special collection.
	2302		Catholic University	180					Funds collected and remitted for the Catholic University special collection.
	2303		Campaign for Human Development	180					Funds collected and remitted for the Campaign for Human Development special collection.
	2304		Religious Retirement Appeal	180					Funds collected and remitted for the Religious Retirement Appeal special collection.
	2305		Catholic Relief Services	180					Funds collected and remitted for the Catholic Relief Services special collection.
	2306		Central & Eastern Europe, Poland	180					Funds collected and remitted for the combined Church in Central and Eastern Europe and Catholic League for Religious Assistance to Poland special collection.
	2307		Black / Native American Missions	180					Funds collected and remitted for the Black / Native American Missions special collection.
	2308		Holy Land	180					Funds collected and remitted for the Holy Land special collection.
	2309		Catholic Home Mission Appeal	180					Funds collected and remitted for the Catholic Home Mission Appeal special collection.

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	2310		Church in Latin America & Africa	180					Funds collected and remitted for the combined Church in Latin America and Church in Africa special collection.
	2311		Catholic Communication Campaign	180					Funds collected and remitted for the Catholic Communication Campaign special collection.
	2312		Mission Cooperative Plan	180					Funds collected and remitted for the Mission Cooperative Plan special collection.
	2313		Formation (formerly CTK Seminary)	180					Funds collected and remitted for the Christ the King Seminary special collection.
	2315		Diocesan Priests' Retirement Fund	180					Funds collected and remitted for the Retired Diocesan Priests' Medical Benefits Fund special collection.
	2316		Respect Life Sunday for Moms & Babies	180					Funds collected and remitted for the Respect Life Sunday for Moms & Babies.
	2349		Other Special Collections	180					Funds collected and remitted from other special collections not listed separately.
Parish 2350-2399	2350		Nicaraguan Missions	180					Funds collected and remitted for the Nicaraguan Missions parish special collection.
	2351		Other Special Missions	180					Funds collected and remitted for the Other Special Missions parish special collection.
	2352		St. Vincent de Paul Collection	180					Funds collected and remitted for the St. Vincent de Paul parish special collection.
	2353		Collections for Needy Parish Families	180					Funds collected and remitted for the Collections for Needy Parish Families parish collection.
	2399		Other Parish Special Collections	180					Funds collected and remitted from parish special collections not listed separately.

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<u>EQUITY</u>									
2900-2909									
	2998		Surplus / (Deficit) DO NOT POST -regional school	999.0			999.3		The current year results of operations. This account feeds automatically from the <i>Statement of Activities</i> . NO MANUAL ENTRIES SHOULD BE MADE TO THIS ACCOUNT.
	2999		Prior Year Fund Balance DO NOT POST -regional school	999.2			999.1		The cumulative results of operations from previous years. This account is automatically adjusted annually at the close of the fiscal year to transfer the results of operations for that year from account #2998 <i>Surplus / (Deficit)</i> to this account. MANUAL ENTRIES SHOULD GENERALLY NOT BE MADE TO THIS ACCOUNT.
<u>RECEIPTS:</u>									
<u>Regular Receipts: (INCLUDED IN ASSESSMENT CALCULATIONS)</u>									
Sunday Collections									
3000-3009									
	3000	.10	Sunday Collections	201					All collections taken up at Masses should be placed in tamper evident bags. All receipts from regular weekly collections taken up at Sunday Masses including envelopes and loose monies, and ALL offertory via check, ach debit, etc. received other than through the weekly collection basket.
Holiday Collections									
3010-3019									
	3010	.10	All Saints	201					All receipts from All Saints collections taken up at Masses including envelopes and loose monies.
	3011	.10	Immaculate Conception	201					All receipts from the Immaculate Conception collections taken up at Masses including envelopes and loose monies.
	3012	.10	Christmas	201					All receipts from the Christmas Day and Eve collections taken up at Masses including envelopes and loose monies.
	3013	.10	Solemnity of Mary	201					All receipts from the Solemnity of Mary collections taken up at Masses including envelopes and loose monies.
	3014	.10	Easter	201					All receipts from the Easter Day and Vigil collections taken up at Masses including envelopes and loose monies.
	3015	.10	Ascension	201					All receipts from the Ascension collection taken up at Masses including envelopes and loose monies.
	3016	.10	Assumption	201					All receipts from the Assumption collection taken up at Masses including envelopes and loose monies.

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Monthly Collections									
3020-3029	3020	.10	Monthly Collections	206.2					All receipts from regular monthly collections taken up at Masses including envelopes and loose monies.
Other Regular Collections									
3030-3049	3030	.10	Fuel Collection	206.2					All receipts from collections taken up at Masses to help pay for the cost of fuel including envelopes and loose monies.
	3031	.10	Maintenance Collection	206.2					All receipts from collections taken up at Masses to help pay for the cost of maintenance including envelopes and loose monies.
	3032	.10	Pew Rental	206.2					All receipts from collections for pew rental. This collection is taken up at few parishes.
	3033	All	Donations	206.2	240	804	419.6	410.3	Receipts received via contributions to the parish excluding Sunday and Holyday Collections, Special Collections, Approved Capital Campaigns, Memorials and Bequests, Flower, and Outreach.
	3049	.10	Other Regular Collections	206.2					All receipts from collections taken up at Masses for special purposes (other than those listed above or Diocesan special collections) for the general support of the parish including envelopes and loose monies.
3050-3099			Reserved for Future Use						
Auxiliary Receipts:									
Votive Candles									
3100-3109	3100	.10	Votive Candles	221					All receipts from votive candles, and Sanctuary lamps/lights. Expenditures for votive candles and Sanctuary lamps/lights should be recorded in acct. #4103 Votive Candles.
Rent									
3110-3119	3110	.10	Rent	233					All receipts from the rental of parish property.
Investment Income									
Interest Income									
3120-3129	3120	.10, .20, .30, .50	Interest Income	231		806	421.1	410.3	Interest earned on interest bearing accounts such as savings accounts, CD's, money market accounts, short-term St. Joseph Investment Funds, etc. A corresponding entry should be made to the asset account.

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Dividend Income									
3130-3139	3130	.10, .20, .30	Dividend Income	231		806	421.1		Dividends earned on investments in short and long term securities. A corresponding entry should be made to the asset account.
Gain (Loss) on Investments									
3140-3149	3140	.10, .20, .30	Gain (Loss) on Investments	231		806	421.1		Gains and losses due to market fluctuations on long term securities including long-term St. Joseph Investment Fund. A corresponding entry should be made to the asset account.
Perpetual Care Fund									
3150-3159	3150	.30	Income Perpetual Care Fund			805			Interest, dividends, gains or losses earned on funds invested for the perpetual care of a parish cemetery. A corresponding entry should be made to the asset account.
Fundraising Income									
3160-3189	3160	.10, .20, .40	Dinners	228	240		419.5		Receipts from fundraising dinners. Expenditures should be recorded in acct. #4480 <i>Dinners</i> .
	3161	.10, .20, .40	Lawn Fetes	228	240		419.5		Receipts from lawn fetes. Expenditures should be recorded in acct. #4481 <i>Lawn Fetes</i> .
	3162	.10, .20, .40	Bazaars	228	240		419.5		Receipts from fundraising bazaars. Expenditures should be recorded in acct. #4482 <i>Bazaars</i> .
	3163	.10, .20	Bingo Kitchen	228			419.5		Receipts from sales of food and beverages at bingo. Expenditures should be recorded in acct. #4483 <i>Bingo Kitchen</i> .
	3189	.10, .20, .40	Other Fundraisers & Activities	228	240		419.5		Receipts from fundraisers & Activities other than those listed separately. Expenditures should be recorded in acct. #4489 <i>Other Fundraisers and Activities</i> .
Bingo & Bell Jar									
3190-3199	3190	.10, .20	Bingo	227			418.2		Receipts generated from bingo operations. A separate bingo bank account should be maintained and appropriate reports filed with New York State and the municipality. Expenditures should be recorded in acct. #4490 <i>Bingo</i> .
	3195	.10, .20	Bell Jar	227.2			418.5		Receipts generated from bell jar operations. A separate bell jar bank account should be maintained and appropriate reports filed with New York State. Expenditures should be recorded in acct. #4495 <i>Bell Jar</i> .

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Organizations & Societies 3200-3219									
	3200	.10,.20,.40	Organizations & Societies	222.2	240		419.4		Receipts received from an organization or society not listed separately such as Altar & Rosary, Holy Name, etc.
	3201	.20	Home School Association				419.4		Receipts received from the Home School Association to help fund the operations of the school.
	3202	.40	Youth Ministry		240				Receipts received from Youth Group or any other youth ministry related organizations.
Donations for Use of Property 3220-3229									
	3220	.10, .20	Donations For Use of Property	234			419.1		Contributions received in exchange for use of the property.
Raffles 3230-3239									
	3230	.10, .20	Raffles	228.1			418.3		Receipts received for raffles and games of chance. New York State Charitable Gaming requires a separate bank account for games of chance which includes raffles, bell jar and games of chance (including Vegas nights, etc.). The appropriate reports must be filed with New York State and the municipality. Expenditures should be recorded in acct. #4500 <i>Raffles</i> .
<u>Other Auxiliary Pamphlets</u> 3240-3249									
	3240	.10	Pamphlets	206.3					Receipts received from the pamphlet rack.
Flowers 3250-3259									
	3250	.10	Christmas Flowers	206.3					Donations received for Christmas flowers.
	3251	.10	Easter Flowers	206.3					Donations received for Easter flowers.
Perquisites 3260-3269									
	3260	.10	Funeral Perquisites	206.3					Fees received for funerals. Also called Stole Fees.
	3261	.10	Wedding Perquisites	206.3					Fees received for weddings. Also called Stole Fees.
Reimbursements 3270-3279									
	3270	all	Reimbursements	206.3	240	810	419.3	410.3	Reimbursements of expenditures made on behalf of others.
	3271	all	Reimb-403b unvested EE	206.3	240	810	419.3	410.3	Reimbursement from Valic for ER Pension contributions returned as a credit in the Who's Where Invoice

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Other Auxiliary 3280-3299									
	3280	.10, .20, .40	Social Events	206.3	240		419.9		Receipts related to non-fundraising social events such as dinners, picnics, etc.
	3299	.10, .20	Other Auxiliary Receipts	206.3			419.3		Any auxiliary receipts not listed separately.
<u>Extraordinary Receipts:</u> Special Drives 3300-3309									
	3300	.10,.20	Special Drives	204			419.5		Revenues generated as a result of special limited time appeals or campaigns for a specific purpose. Supported by copies of info/ask to parishioners, bulletin announcement etc. (i.e. building renovation, debt reduction, etc.).
	3301	.10	Approved Capital Campaigns	204.1					Revenues generated as a result of an appeal. Typically multi-year, involving pledge cards, large Project (ie new building, extensive renovation). The project and the capital campaign has received Approval from the Bishop.
Bequests & Memorials 3310-3319									
	3310	.10,.20,.30,.40	Bequests	205	240	804	419.6		Receipts received via Will or Estate distribution & supported by a signed legal document such as a will or letter from an attorney. Maintain copies of documents & provide on request to DOB Finance.
	3311	.10,.20,.30,.40	Memorials	205	240	804	419.6		Receipts received as a memorial to a deceased individual and supported by a card, letter or check from the donor. Usually after a recent death, ("donation in Lieu of Flowers") or in conjunction with a Special Drive or Approved Capital Campaign. Documentation of the memorial must be retained and provided on request to DOB Finance department
Insurance 3320-3329									
	3320	.10, .20,.30	Insurance Refunds	239.4		810	419.9		Refunds of insurance premiums.
	3321	.10, .20,.30	Insurance Claims	239.4		810	419.9		Receipts from insurance for payment of any losses incurred.
Grants 3330-3339									
	3330	all	Grants	239.2	240	804	417	410.3	Receipt of grant funds from various governmental or charitable organizations.

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Merged Parish 3340-3349	3340	.10	Merged Parish Income	239.5					Funds generated as a result of a merger of parishes including the transfer of assets to the new parish and proceeds from the sale of buildings and assets of merged parishes.
Other Extraordinary 3350-3379	3350	.10, .20	Scholarship Fund	205			419.2		Funds donated specifically for the purpose of funding of scholarships.
	3351	.20, .40	Catholic Charities		240		419.9		Funds collected for the Catholic Charities drive. The disbursement of these funds to Catholic Charities should be recorded in acct. #4470 <i>Catholic Charities & Other Contributions</i> .
	3352	.20, .40	Catholic Education Collection		240		419.3		Receipts from the Catholic Education collection. Record in .20 if the parish has a parish school or .40 if there is no parish school.
	3360	.10, .20, .30, .40	SBA PPP Receipt	204.2	240	812	427		Receipts from the Small Business Association Paycheck Protection Plan and EDIL Advances Starting spring 2020
	3365	.10, .20, .30, .40	Employee Retention Credits	204.3	240	813	428		Used to record the Federal payroll tax credit, including credit received each pay period and refund of over paid taxes from IRS.
	3366	.10, .20, .30, .40	FF FMLA, PSL and UI Refunds	204.3	240	813	428		Used to record the Federal payroll credit for wages and taxes for Paid Sick Leave & Family Medical Leave Act, paid under Families First for COVID-19 related illness and time off. Additionally includes receipts for the NYS unemployment insurance refunds.
	3379	.10,.20,.30	Other Extraordinary Receipts	239.2		810	419.9		Any extraordinary receipts not listed separately.
3380-3399			Reserved for Future Use						
<u>Other School Accounts:</u> Tuition 3400-3449	3400	.20, .40	Tuition (Parishioner)		240		401		Tuition receipts for grades K - 8 from active members of a parish including parishioners of a parish with a school or parishioners of a parish without a school.
	3401	.20, .40	Tuition (Non-Parishioner)		240		402		Tuition receipts for grades K - 8 from non-active members of a parish or non-Catholics.
	3402	.10, .20	Tuition (Pre-K)	206.5			401.1		Tuition receipts from the pre-school program.

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	3403	.20	Tuition (Montessori)				401.3		Tuition receipts from the Montessori program.
Tuition Assistance									
3450-3479									
	3450	.20	BISON Fund				401		Tuition assistance given to families with demonstrated financial need from the BISON Fund.
	3451	.20	Parish Tuition Assistance Fund				401		Tuition assistance given to families with demonstrated financial need from a fund established and administered by the parish.
	3452	.20	Outside Tuition Assistance				401		Tuition assistance given to families with demonstrated financial need from funds other than those listed separately.
Subsidy									
3480-3499									
	3480	.20	Parish Subsidy				403		Funds received from the parish to aid in the operation of the parish school. The subsidy amount represents the difference between the school receipts and expenditures and should equal the amount recorded on the parish general ledger in acct. #4410 <i>Subsidy to Elementary School</i> . Entries to this account should not be made until the school general ledger is finalized for year-end (8-31).
	3481	.20	Direct Support from Parishes				403.1		Funds received directly to School from other parishes, in lieu of CTGP in lieu of CTGP. Funds provided to assist the school, and to allow parishioner rate tuition charges
	3482	.20	Universal Pre-K				419		Government funds received for the operation of a Universal Pre-K program.
	3483	.20, .50	Government Subsidy / Reimbursement				420	411	Receipts from governmental agencies for reimbursements for mandated services, school lunch programs, etc.
	3484	.20	STREAM				419		Receipts received to fund the STREAM (Science, Technology, Religion, Engineering, Arts and Math) initiative.
Fees:									
Registration Fees									
3500-3509									
	3500	.10, .20, .40	Registration Fees	206.5	240		404		Fees received for registration of students in the school or religious education. These fees should be deferred in acct. # 2100 <i>Deferred Tuition & Fees</i> if collected prior to the start of the school year and recognized as revenue in September as the school year begins.

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	<u>Number</u>	<u>Departments</u>		<u>Parish Alt #</u>	<u>Rel. Ed Alt #</u>	<u>Cemetery Alt #</u>	<u>School Alt #</u>	<u>Cafeteria Alt #</u>	
Activity Fees									
3510-3519	3510	.10, .20	Activity Fees	206.5			406		Fees received for various extracurricular activities. These fees should be deferred in acct. #2100 <i>Deferred Tuition & Fees</i> if collected prior to the start of the school year and recognized as revenue in September as the school year begins.
Special Subject Fees									
3520-3529	3520	.20	Special Subject Fees				405		Fees received for special subject instruction such as music, remedial, etc. These fees should be deferred in acct. #2100 <i>Deferred Tuition & Fees</i> if collected prior to the start of the school year and recognized as revenue in September as the school year begins.
Testing Fees									
3530-3539	3530	.20	Testing Fees				419.8		Fees received for in house testing and independent testing agencies.
Sacramental Fees									
3540-3549	3540	.40	First Reconciliation		240				Fees collected for First Reconciliation preparation.
	3541	.40	First Communion		240				Fees collected for First Communion preparation.
	3542	.40	Confirmation		240				Fees collected for Confirmation preparation.
3550-3599			Reserved for Future Use						
Sales:									
Sale of Supplies									
3600-3609	3600	.20, .40	Sale of Supplies		240		409		Receipts from the sale of various items including notebooks, school clothing, religious education books and supplies, etc.
Cash Sales									
3610-3619	3610	.50	Cash Sales				410		All cafeteria receipts pertaining to the sale of food. A separate bank account should be maintained for the cafeteria and reviewed by someone independent of the reconciling of the account.
After School									
3620-3629	3620	.10, .20	After School Income	206.5			416		Receipts from all after school programs.

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Other School Revenue									
3630-3669	3630	.10, .20	Other School Revenue	206.5			419.9		Other school receipts not recorded separately.
3670-3699			Reserved for Future Use						
3700-3799			Reserved for Future Use						
3800-3899			Reserved for Future Use						
Cemetery									
3950-3999	3950	.30	Graves			800			Receipts from the sale of graves.
	3951	.30	Crypts			801			Receipts from the sale of crypts.
	3952	.30	Interments / Entombments			802			Receipts from interments and entombments.
	3953	.30	Memorials / Foundations			803			Receipts from memorials and foundations.
	3954	.30	Parish Collections			807			Receipts from parish collections to support the operation of the cemetery.
	3955	.30	Niches			811			Receipts from the sale of niches.
EXPENDITURES:									
Salaries and Payroll Costs:									
Clergy Salary and Benefits									
4000-4019	4000	.10	Salaries - Regular Clergy	306					Gross salary of clergy assigned to the parish based upon the salary scale. Other benefits such as ministry allowance and health insurance should be recorded separately.
	4001	.10	Extra Clergy	307					Gross salary of temporarily assigned priests, non-resident weekenders, extra priests for confession, etc. Specific salary and stipend amounts can be found in the latest Chancery letter.
	4002	.10	Ministry Allowance/Clergy Mileage Reimb	321.8					Allowance paid to clergy for the business use of their personal vehicle based upon the annual number of business miles driven. The allowance is paid quarterly. Please refer to the clergy salary scale.
	4003	.10	Ministerial Fees - Funerals	321.8					Fees paid to clergy for presiding at funerals.
	4004	.10	Ministerial Fees - Weddings	321.8					Fees paid to clergy for presiding at weddings.
	4005	.10	Clergy Health Insurance	321.8					Monthly premiums paid for clergy health insurance.

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	<u>Number</u>	<u>Departments</u>		<u>Parish Alt #</u>	<u>Rel. Ed Alt #</u>	<u>Cemetery Alt #</u>	<u>School Alt #</u>	<u>Cafeteria Alt #</u>	
	4006	.10	Clergy Dental Insurance	321.8					Monthly premiums paid for clergy dental insurance.
	4007	.10	Clergy Retirement Contribution	321.8					Monthly payments made to the priest pension fund based upon current assessment rates.
	4008	.10	Clergy Retreat Expense	321.8					Payments made for clergy retreats.
	4009	.10	Clergy Continuing Education	321.8					Payments made for tuition, fees, etc. for continuing education for clergy.
	4010	.10	Clergy Auto Insurance	321.8					Premiums paid for clergy auto insurance.
Other Religious Personnel Salary & Benefits									
4020-4029									
	4020	.10	Salaries - Women Religious	307.1					Gross salary of women religious assigned to the parish.
	4021	.10	Health Insurance - Women Religious	321.8					Monthly premiums paid for women religious health insurance.
	4022	.10	Residence Allowance - Women Religious	321.8					Allowance paid for residence expenses of women religious.
	4023	.10, .20	Auto Expense - Women Religious	321.8			519.2		Auto expenses related to women religious. The Leadership Council of Women Religious agreed to phase out the requirement to provide vehicles or a car allowance for women religious effective August, 2009.
	4024	.10	Retreat Expenses - Deacons	321.8					Payments made for deacon's retreats.
	4025	.10	Continuing Education - Deacons	321.8					Payments made for tuition, fees, etc. for continuing education for deacons.
	4026	.10	Ministerial Fees - Deacons	321.8					Fees paid to deacons for presiding at weddings, funerals, etc.
	4027	.10	Salaries - Transitional Deacons	307.1					Gross salary of transitional deacons assigned to the parish.
School / Faith Formation Salaries									
4030-4049									
	4030	.20, .40	Salaries - Administration		387.9		501		Gross salary of all administrative personnel including principal, secretary, bookkeeper, director of religious education, etc. If the secretary is shared between different areas (e.g. school and parish) the salary should be equitably allocated.
	4031	.20, .40	Salaries - Instruction		387.9		511		Gross salary and stipend for all lay and religious teachers in grades K - 8 for the school and all grades for religious education Include the salary of substitute teachers and teachers' aids.
	4032	.10, .20	Salaries - Pre-K	206.5			511.1		Gross salary of all Pre-K teachers and teachers' aids.

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	<u>Number</u>	<u>Departments</u>		<u>Parish</u>	<u>Rel. Ed</u>	<u>Cemetery</u>	<u>School</u>	<u>Cafeteria</u>	
				<u>Alt #</u>	<u>Alt #</u>	<u>Alt #</u>	<u>Alt #</u>	<u>Alt #</u>	
	4033	.20	Salaries - Montessori				511.3		Gross salary of all teachers and teachers' aids involved in the Montessori program.
	4034	.10, .20	Salaries - After School	206.5			511.2		Gross salary of all after school personnel.
	4035	.50	Salaries - Cafeteria					541	Gross salary of all cafeteria personnel.
Other Lay Personnel Salaries									
4050-4059									
	4050	.10, .30	Salaries - Regular Help	310		826			Gross salaries of regular full time and part time secretaries, housekeepers, organists, choir directors, bookkeepers, etc. Do not include school, religious education or maintenance personnel.
	4051	.10, .30	Salaries - Extra Help	311		826			Gross salary of those not regularly employed (e.g. summer help, etc.).
	4052	.10,.20,.30	Salaries - Operation & Maint	310		826	531		Gross salary of operation and maintenance personnel. If the personnel are responsible for multiple buildings or a building shared by different departments, the salary should be allocated in a fair and equitable way such as time spent.
Payroll Taxes									
4060-4069									
	4060	all	Social Security - Employer Share	316	387.9	827	602	541.1	Employer's share of social security taxes on employee's salaries.
	4061	all	Medicare - Employer Share	316	387.9	827	602	541.1	Employer's share of Medicare taxes on employee's salaries.
Lay Personnel Fringe Benefits									
4070-4079									
	4070	all	Health Insurance	321.8	387.9	828	604	549	Employer's share of monthly premiums paid for employee's health insurance.
	4071	all	Lay Pension Legacy Plan	321.8	387.9	828	603	549	Employer's contribution to lay pension legacy plan which was frozen effective 12/31/15. The funding is necessary due to the underfunded status of the plan.
	4072	all	Defined Contribution Plan	321.8	387.9	828	603	549	Employer's contribution to the Defined Contribution Pension Plan which was established 1/1/16. Employer contribution includes core, match, transition and administrative fees.
Lay Personnel Payroll Expenses									
4080-4099									
	4080	all	N.Y.S. Unemployment Insurance	321.8	387.9	827	603.2	549	Payments made to New York State for unemployment under a contributory plan or full reimbursement to New York State if the self-insured option is chosen. The recommended method is the self-insured / reimbursement method.

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				<u>Parish Alt #</u>	<u>Rel. Ed Alt #</u>	<u>Cemetery Alt #</u>	<u>School Alt #</u>	<u>Cafeteria Alt #</u>	
	4081	all	N.Y.S. Disability	321.8	387.9	827	603.1	549	Payments made for New York State disability insurance currently calculated as 2% of the first \$7,000 of wages for each lay employee.
	4082	all	Workers' Compensation	321.8	387.9	827	603.3	549	Payments made for workers' compensation based upon a rate per \$100 of salary for various types of employees (e.g. lay clerical, teachers, administration, lay custodial and kitchen).
	4083	all	Payroll Processing Fees	321.8	387.9	838	539.2	549	Payments made to outside agency to process payroll, W-2 forms, remittance of taxes withheld to appropriate agencies, etc.
	4084	.10, .20, .40	Lay Continuing Education Expenses	321.8	387.9		510		Payments made for tuition, fees, etc. for continuing education for lay personnel.
	4085	.10, .20, .40	Lay Retreat Expenses	321.8	387.9		510		Payments made for lay personnels' retreats.
	4086	all	Paid Family Leave	321.8	387.9	827	603.1	549	Payments made for paid family leave insurance premiums.
Supplies:									
Parish/Church									
4100-4119									
	4100	.10	Rectory Table	323					Payments made for the cost of meat, groceries and supplies needed to operate the rectory kitchen.
	4101	.10	Rectory Supplies	323					Payments made for any supplies needed to operate the rectory other than those recorded separately.
	4102	.10	Sanctuary	323					Payments made for wine, hosts, linens, banners, vestments, and any other items required for the Sanctuary.
	4103	.10	Votive Candles	357.1					Payments made for the cost of candles used for devotional purposes.
Office/Administration Supplies									
4120-4139									
	4120	all	Office Supplies	323	387.9	830	502	542	Payments made for any supplies needed to operate the office other than those recorded separately.
	4121	all	Computer Supplies - Office	323	387.9	830	509.1	542	Payments made for any computer related supplies such as software, cables, etc. used in the office.
	4122	all	Postage	323	387.9	830	502.1	542	Payments made for postage.
	4123	all	Copier Supplies	323	387.9	830	502	542	Payments made for any copier supplies such as paper, toner, etc.

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	4124	.20, .40	Administrative Resource Materials		387.9		509		Payments made for any resource materials purchased for administrative staff.
School/Faith Formation - Instructional									
4140-4159									
	4140	.20, .40	Supplies - K-8 Instruction		387.9		512		Payments made for any classroom supplies and materials for grades K - 8 except those recorded separately such as textbooks, office and computer supplies, etc.
	4141	.10, .20	Supplies Pre-K - Instruction	206.5			512.1		Payments made for any supplies used in the Pre-K program.
	4142	.20	Supplies Montessori - Instruction				512.3		Payments made for any supplies used in the Montessori program.
	4143	.20, .40	Office Supplies - Instruction		387.9		512		Payments made for any supplies used in the office directly related to instruction.
	4144	.10, .40	Sacramental Supplies	323	387.9				Payments made for any supplies used in sacramental preparation.
	4145	.20,.40	Textbooks		387.9		513		Payments made for textbooks, workbooks, etc. used in the instruction of the students.
	4146	.20,.40	Instructional Resource Materials		387.9		519		Payments made for any resource materials used in the instruction of the students.
	4147	.20	Computer Supplies - Instruction				519.3		Payments made for any computer related supplies such as software, cables, etc. used in the instruction of students.
	4148	.20	STREAM				519		Expenditures associated with the STREAM (Science, Technology, Religion, Engineering, Arts and Math) initiative.
	4159	.20,.40	Other Instructional Supplies		387.9		512		Payments made for any supplies used in the instruction of students and not recorded separately.
Operating Supplies									
4160-4179									
	4160	.50	Food and Beverages					544	Payments made for food and beverages served in the cafeteria.
	4161	all	Building & Cleaning Supplies	323	387.9	830	532	542	Payments made for cleaning supplies, tools and equipment used in the operation and maintenance of the building.
	4162	.10, .20	After School Supplies	206.5			512.2		Payments made for supplies used in the after school program.
	4179	all	Other Supplies	323	387.9	830	502	542	Payments made for any supplies not recorded separately.
4180-4199			Reserved for future use						

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Printing: 4200-4219	4200	.10	Envelope System	359.9					Payments made for printing of envelopes for Sunday, Holyday, and special collections.
	4201	.10	Bulletins	359.9					Payments made for the printing or purchase of bulletins.
	4202	.10	Missalettes	359.9					Payments made for the printing or purchase of missalettes.
	4203	.10	Periodicals, Pamphlets	359.9					Payments made for the printing or purchase of periodic Catholic literature.
	4204	.10	WNY Catholic News	359.9					Payments made for the WNY Catholic newspaper. This is billed with the assessments.
	4205	.10,	Newspapers	359.9					Payments made for the printing or purchase of newspapers other than the WNY Catholic.
	4206	.10, .40	Record Books	359.9	387.9				Payments made for the printing or purchase of sacramental record books.
	4219	.10, .20, .40	Other Printing	359.9	387.9		509		Payments made for any printing not recorded separately.
4220-4299			Reserved for Future Use						
Utilities:									If available, separate meters should be used to allocate utility costs among the various departments. If meters are not available, a fair and equitable estimate should be used to allocate the utility costs. Suggested methods include allocations based upon square footage or building usage.
Oil 4300-4309	4300	all	Oil	339.9	387.9	831	534	543	Payments made for oil.
Gas 4310-4319	4310	all	Gas	338.1	387.9	831	534.1	543	Payments made for natural gas.
Electric 4320-4329	4320	all	Electric	338.2	387.9	831	534.2	543	Payments made for electricity.
Telephone 4330-4339	4330	all	Telephone	335	387.9	831	507	543	Payments made for telephone.

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Water 4340-4349	4340	all	Water	339.9	387.9	831	534.3	543	Payments made for water.
Cable 4350-4359	4350	.10, .20, .40	Cable	339.9	387.9		534.4		Payments made for cable.
Internet 4360-4369	4360	.10, .20, .40	Internet	339.9	387.9		534.4		Payments made for internet.
Other Utilities 4370-4379	4370	all	Other Utilities	339.9	387.9	831	534.4	543	Payments made for other utilities not recorded separately.
4380-4399			Reserved for future use						
<u>Other Operating Expenses:</u>									
<u>Assessments</u>									
4400-4409	4400	.10	Diocesan Assessment	301					Payments made for the general assessment which is charged to parishes to support central programs and the diocesan offices.
	4401	.10	Diocesan School Assessment/Direct Support to School	370.1					Payments made via assessment to the Catholic Elementary School Funding Plan by parishes which do not have a parish school to support Catholic elementary school education in the Diocese of Buffalo. also to be used for direct payments to schools for which your parishioners attend.
4410-4419	4410	.10	Subsidy to Elementary School	370					Funds paid by the parish to aid in the operation of the parish school. The subsidy amount represents the difference between the school receipts and expenditures and should equal the amount recorded on the school general ledger in acct. #3480 <i>Parish Subsidy</i> . Entries to this account should not be made until the parish general ledger is finalized for year-end (8-31).
<u>Bank / Investments</u>									
4420-4429	4420	all	Bank Charges	376.9	387.9	838	539.3	549	Payments made for various charges paid to the bank including check printing, nsf fees, etc.
	4421	.10, .20, .30	Interest Expense	376.9		838	539		Payments made to banks, parishioners or others for interest on outstanding debt such as mortgages, loans, notes, etc.

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				<u>Parish Alt #</u>	<u>Rel. Ed Alt #</u>	<u>Cemetery Alt #</u>	<u>School Alt #</u>	<u>Cafeteria Alt #</u>	
	4422	all	Administrative Fee - Investments	376.9	387.9	838	539	549	Payments made for fees for the administration of various investments.
Buildings & Grounds									
4430-4439									
	4430	.10, .20,.30	Property Taxes	376.9		838	539.1		Payments made for any taxes incurred on all parish owned property including sewer assessments. This includes parish owned rental property or any property for which the parish is liable.
	4431	all	Property Insurance	376.9	387.9	832	605	549	Payments made for property insurance premiums covering items such as fire, theft, storms, floods, liability, boilers, etc.
	4432	all	Maintenance & Repairs	376.9	387.9	829	535	549	Payments made for repairs to existing buildings and maintenance including materials, paint, outside contractors, etc.
	4433	.20	Asbestos Abatement				539.9		Payments made for asbestos removal or abatement.
	4434	.10, .20	Rent Expense	376.9			539.7		Payments made for the rental of buildings paid to a third party.
	4435	.10	Housing Expense Vicar Forane	376.9					Payment made in conjunction with the Vicar Forane invoice in regards to housing.
Contract Services									
4440-4449									
	4440	.10, .20, .30	Snowplowing & Lawncare	376.9		833	538		Payments made for snowplowing and lawncare services rendered by outside companies.
	4441	.10, .20, .30	Security System	376.9		833	538		Payments made for a security system including monthly monitoring charges.
	4442	all	Copier Expense	376.9	387.9	838	539.6	549	Payments made for the lease and maintenance contracts for copiers. Do not include copier supplies which are recorded in acct. #4123 <i>Copier Supplies</i> .
	4449	.10, .20, .30, .50	Other Contract Services	376.9		833	538	548	Payments for any contract services not recorded separately.
Data Processing & Software Maintenance									
4450-4459									
	4450	.10, .20, .40	PDS Software Maintenance	376.9	387.9		539.5		Payments made for maintenance of PDS software including monthly service contracts.
	4451	.20	eSchool Software Expenses				539.5		Payments made for eSchool software.
	4452	.20	Tuition Processing (3rd Party Fees)				539.5		Payments made to third parties such as Smart Tuition or FACTS for tuition processing.
	4453	.10	Offertory Processing Fees	201					Payments made for offertory processing by a third party.

Diocese of Buffalo
Standard Chart of Accounts

<u>Acct Range</u>	<u>PDS Account Number</u>	<u>Departments</u>	<u>Account Name</u>	(.10)	(.40)	(.30)	(.20)	(.50)	<u>Account Description</u>
				<u>Parish Alt #</u>	<u>Rel. Ed Alt #</u>	<u>Cemetery Alt #</u>	<u>School Alt #</u>	<u>Cafeteria Alt #</u>	
	4459	.10, .20	Other Data Processing Fees	376.9			539.5		Payments made for any data processing fees not recorded separately.
Development									
4460-4469									
	4460	.10, .20	Development Salaries	310			611		Gross salary of development staff.
	4461	.10, .20	Development Payroll Taxes	316			611		Employer's share of payroll taxes paid on behalf of development staff including FICA, Medicare, unemployment, disability and workers' compensation.
	4462	.10, .20	Development Supplies	323			611		Payments made for supplies used in the development office.
	4463	.10, .20	Development Printing	359.9			611		Payments made for printing of brochures, pamphlets, etc. used by the development office.
	4469	.10, .20	Other Development Expenses	376.9			611		Payments made for any expenses related to development and not recorded separately.
Donations									
4470-4479									
	4470	.10,.20,.30,.40	Catholic Charities & Other Contributions	376.9	387.9	838	609.2		Contributions made to Catholic Charities or other charities.
	4471	.10, .20	Scholarship Fund / TAP	376.9			609.4		Payments made for scholarships or tuition assistance funded by the parish or school.
	4472	.10, .20, .40, .50	Faculty / Staff Goodwill	376.9	387.9		609.1	549	Payments made for bonuses or gifts given to faculty or staff members. The value of the gift or bonus should be reported through the employee's payroll.
	4473	.10,.20,.30,.40	General Goodwill	376.9	387.9	838	609		Costs related to efforts to enhance the public perception of the parish or school.
	4474	0.10	Vicariate Meetings & Activates	376.9					Only to be used for Vicariate- Vicar Forane invoices - Monthly meeting/gatherings for Vicariate business
	4479	.10,.20,.30,.40	Other Donations	376.9	387.9	838	609		Payments made for any donations not recorded separately.
Fundraising - General									
4480-4489									
	4480	.10, .20, .40	Dinners	228	240		419.5		Expenditures related to fundraising dinners. Receipts should be recorded in acct. #3160 <i>Dinners</i> .
	4481	.10, .20, .40	Lawn Fetes	228	240		419.5		Expenditures related to lawn fetes. Receipts should be recorded in acct. #3161 <i>Lawn Fetes</i> .
	4482	.10, .20, .40	Bazaars	228	240		419.5		Expenditures related to fundraising bazaars. Receipts should be recorded in acct. #3162 <i>Bazaars</i> .

Diocese of Buffalo
Standard Chart of Accounts

<u>Acct Range</u>	<u>PDS Account Number</u>	<u>Departments</u>	<u>Account Name</u>	<u>(.10) Parish Alt #</u>	<u>(.40) Rel. Ed Alt #</u>	<u>(.30) Cemetery Alt #</u>	<u>(.20) School Alt #</u>	<u>(.50) Cafeteria Alt #</u>	<u>Account Description</u>
	4483	.10, .20	Bingo Kitchen	228			419.5		Expenditures related to sales of food and beverages at bingo. Receipts should be recorded in acct. #3163 <i>Bingo Kitchen</i> .
	4489	.10, .20, .40	Other Fundraisers And Activities	228	240		419.5		Expenditures related to fundraisers and activities other than those listed separately. Receipts should be recorded in acct. #3189 <i>Other Fundraisers and Activities</i>
Fundraising - Bingo & Bell Jar									
4490-4499									
	4490	.10, .20	Bingo	227			418.2		Expenditures related to bingo operations. Receipts should be recorded in acct. #3190 <i>Bingo</i> .
	4495	.10, .20	Bell Jar	227.2			418.5		Expenditures related to bell jar operations. Receipts should be recorded in acct. #3195 <i>Bell Jar</i> .
Fundraising - Raffles									
4500-4509									
	4500	.10, .20	Raffles	228.1			418.3		Expenditures related to raffles and games of chance. Receipts should be recorded in acct. #3230 <i>Raffles</i> .
Merged Parish									
4510-4519									
	4510	.10	Merged Parish Property Taxes	376.8					Payments made for property taxes paid on buildings acquired as the result of a merger. Buildings not used for religious purposes are subject to property taxes.
	4511	.10	Merged Parish Building Insurance	376.8					Payments made for property insurance premiums covering items such as fire, theft, storms, floods, liability, boilers, etc. on property acquired as the result of a merger.
	4512	.10	Merged Parish Contract Services	376.8					Payments made for services rendered by outside companies for items such as lawn care, snow removal, janitorial, refuse, etc. for property acquired as the result of a merger.
	4513	.10	Merged Parish Utilities	376.8					Payments made for utilities paid on buildings acquired as a result of a merger.
	4519	.10	Other Merged Parish Expenses	376.8					Payments made for merged parish expenses not recorded separately.
Ministries - Parish									
4520-4539									
	4520	.10	Liturgy	376.9					Ministry expenses excluding salary. Payments made for expenses related to liturgical ministries including Eucharistic Ministers, Sacristans, lectors, altar servers, ushers, etc.

Diocese of Buffalo
Standard Chart of Accounts

<u>Acct Range</u>	<u>PDS Account Number</u>	<u>Departments</u>	<u>Account Name</u>	<u>(.10) Parish Alt #</u>	<u>(.40) Rel. Ed Alt #</u>	<u>(.30) Cemetery Alt #</u>	<u>(.20) School Alt #</u>	<u>(.50) Cafeteria Alt #</u>	<u>Account Description</u>
	4521	.10	Music	376.9					Payments made for expenses related to the music ministry excluding the salary of the organist or choir director which is recorded in acct. #4050 <i>Regular Help</i> .
	4522	.10	Bereavement	376.9					Payments made for expenses related to the bereavement ministry.
	4523	.10	Evangelization	376.9					Payments made for expenses related to the evangelization ministry.
	4524	.10	Social Concerns / Outreach	376.9					Payments made for expenses related to the social concerns or outreach ministries.
	4525	.10	Family Life	376.9					Payments made for expenses related to the family life ministry including Pre-Cana and Pre-Baptismal programs.
	4526	.10	Parish Council	376.9					Payments made for expenses related to the parish council such as training, retreats, etc.
	4527	.10	Justice & Peace	376.9					Payments made for expenses related to the justice and peace ministry such as letter-writing campaign, seminars, etc.
	4528	.10	Hospitality	376.9					Payments made for expenses related to the hospitality ministry such as food, beverages, etc.
	4539	.10	Other Parish Ministries	376.9					Payments made for expenses related to other parish ministries not recorded separately.
Ministries- Faith Formation									
4540-4549									
	4540	.40	Adult Faith		387.9				Payments made for expenses related to the adult faith formation ministry.
	4541	.40	R.C.I.A.		387.9				Payments made for expenses related to the R.C.I.A. ministry.
	4542	.40	Youth Ministry		387.9				Payments made for expenses related to the youth ministry including youth group expenses.
	4549	.40	Other Faith Formation Ministries		387.9				Payments made for expenses related to other faith formation ministries not recorded separately.
Refunds									
4550-4559									
	4550	.20, .40	Tuition Refunds (Parishioner)		387.9		601.1		Payments made for the refund of tuition for parishioners for overpayment, student transfer, etc.

Diocese of Buffalo
Standard Chart of Accounts

<u>Acct Range</u>	<u>PDS Account</u>		<u>Account Name</u>	<u>(.10)</u>	<u>(.40)</u>	<u>(.30)</u>	<u>(.20)</u>	<u>(.50)</u>	<u>Account Description</u>
	<u>Number</u>	<u>Departments</u>		<u>Parish Alt #</u>	<u>Rel. Ed Alt #</u>	<u>Cemetery Alt #</u>	<u>School Alt #</u>	<u>Cafeteria Alt #</u>	
	4551	.20	Tuition Refunds (Non-Parishioner)				601.1		Payments made for the refund of tuition for non-parishioners for overpayment, student transfer, etc.
	4552	.10, .20	Tuition Refunds (Pre-K)	206.5			601.1		Payments made for the refund of tuition for Pre-K for overpayment, student transfer, etc.
	4553	.20	Tuition Refunds (Montessori)				601.1		Payments made for the refund of tuition for Montessori for overpayment, student transfer, etc.
	4559	.30	Grave/Crypt Returns			834			Payments made for the refund of grave or crypt deposits.
Student Related									
4560-4569									
	4560	.20	Student Insurance				609.7		Payments made for student accident insurance billed annually by the Diocese of Buffalo.
	4561	.20	Student Testing Fees				516		Payments made for fees related to mandated student testing.
	4562	.20, .40	Field Trips		387.9		601		Payments made for student field trips. The trips may be paid directly by the school or reimbursed by parents, HSA, etc.
	4563	.20	Sports Programs				603.7		Payments made for expenses related to the sports program such as league fees, referee fees, uniforms, tournaments, etc. The expenses may be paid directly by the school or reimbursed by parents, HSA, sports boosters, etc.
	4569	.10, .20, .40	Other Student Activities	206.5	387.9		601		Payments related to the cost of extracurricular activities not recorded separately such as school play, entertainment, etc.
Transportation									
4570-4579									
	4570	.10,.20,.30,.40	Motor Vehicle Insurance	376.9	387.9	838	523		Payments made for insurance on leased or owned motor vehicles.
	4571	.10, .20, .40	Bus Rental	376.9	387.9		524		Payments made for the rental of buses for field trips, retreats, etc.
Other									
4580-4599									
	4580	.20, .40	Library		387.9		514		Payments made for library items such as books, magazines, etc.
	4581	.10, .20	Legal Fees	376.9			612		Payments made for legal serviced rendered on behalf of the parish or school.
	4582	.10, .20, .40	Background Checks	376.9	387.9		609		Payments made for background checks performed by third parties for current or prospective employees, volunteers, etc.

Diocese of Buffalo
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<u>Acct Range</u>	<u>PDS Account Number</u>	<u>Departments</u>	<u>Account Name</u>	(.10) Parish <u>Alt #</u>	(.40) Rel. Ed <u>Alt #</u>	(.30) Cemetery <u>Alt #</u>	(.20) School <u>Alt #</u>	(.50) Cafeteria <u>Alt #</u>	<u>Account Description</u>
	4583	.10, .20	Social Events	376.9			609		Payments made for expenses related to social events which are not intended to be fundraisers such as pot luck dinners, picnics, etc.
	4584	.20, .40	Miscellaneous - Administration		387.9		509		Payments made for non-recurring or minor administrative expenses not recorded separately.
	4585	.20, .40	Miscellaneous - Instruction		387.9		519		Payments made for non-recurring or minor instruction related expenses not recorded separately.
	4586	all	Miscellaneous General	376.9	387.9	838	609	549	Payments made for non-recurring or minor general expenses not recorded separately.
	4587	all	Other Misc. Operating/Maint Exp	376.9	387.9	829	539	549	Payments made for non-recurring or minor operating and maintenance expenses not recorded separately.
	4588	.10	Admin Fees - Vicariate Financial Hub	376.9					Payments made for administration of the Vicariate Financial Hub, per the vicariate invoice.
4600-4699			Reserved for future use						
<u>Capital Expenditures:</u>									All capital expenditures exceeding \$10,000 require the approval of the Bishop of the Diocese of Buffalo.
4700-4719									
	4700	.10, .20, .30	Real Estate Purchases	378		837	539.4		Payments made for the purchase of real estate.
	4701	.10, .20, .30	New Buildings & Extensions	350		837	539.4		Payments made for new buildings or the extension of existing buildings.
	4702	.10, .20, .30	Remodeling	350.1		837	539.4		Payments made for building remodeling.
	4703	.10, .20, .30	Equipment & Furnishings	332		837	650		Payments made for the purchase of equipment and furnishings.
	4704	.10, .20, .30	Bldg. Repairs / Renovations	350.2		837	539.4		Payments made for building repairs and renovations.
	4705	.10	Organ	332					Payments made for the purchase of an organ.
	4706	.10, .20, .30	Parking Lot & Ground Improvements	350.1		837	539.4		Payments made for parking lot and ground improvements.
	4707	.10, .20, .30	Architectural Fees	350		837	539.4		Payments made for architectural fees on new building or remodeling.
	4708	.30	Merged Parish Capital Expenses			837			Payments made for capital expenditures on buildings acquired as the result of a merger.
4720-4799			Reserved for future use						
4800-4899			Reserved for future use						

Diocese of Buffalo
Standard Chart of Accounts

Acct Range	PDS Account		Account Name	(.10)	(.40)	(.30)	(.20)	(.50)	Account Description
	Number	Departments		Parish Alt #	Rel. Ed Alt #	Cemetery Alt #	School Alt #	Cafeteria Alt #	

Classification: Reference point for user to identify the financial statement and category.

Acct Range: The range of account numbers available for the specified classification.

PDS Account Number: Account numbers assigned by Diocese of Buffalo for a specific purpose within the classification. Additional accounts may be opened by the parish to record additional detail at a parish level, however the account number must fall within the *Acct Range* and the purpose of the account must be consistent with the *Classification*.

Departments: The departments within a parish in which the stated accounts should be opened. Accounts only need to be opened if such a department exists at the parish (e.g. school, cemetery).

- .10 Parish
- .20 School
- .30 Cemetery
- .40 Religious Education
- .50 Cafeteria

Account Name: The name of the PDS account. The account name should be an accurate description of the activity in the account.

(.10) Parish Alt #: This column contains the number corresponding to the account number on the *Diocese of Buffalo Parish Financial Report*. This information is required to be entered into PDS in the *Alt. Number* field in order for the *Annual Parish Financial Worksheet* to be generated to aid in the preparation of the *Diocese of Buffalo Parish Financial Report*.

(.40) Rel Ed Alt #: This column contains the number corresponding to the account number on the *Diocese of Buffalo Parish Financial Report*. This information is required to be entered into PDS in the *Alt. Number* field in order for the *Annual Parish Financial Worksheet* to be generated to aid in the preparation of the *Diocese of Buffalo Parish Financial Report*. Currently all religious education related receipts are recorded in Section IV - account 240 and expenditures are recorded in Section XII - account 387.9 of the *Diocese of Buffalo Parish Financial Report*.

(.30) Cemetery Alt #: This column contains the number corresponding to the account number on the *Diocese of Buffalo Parish Financial Report*. **This information is required to be entered into PDS only if your parish operates a cemetery.** Information should be entered in the *Alt. Number* field in order for the *Annual Parish Financial Worksheet* to be generated to aid in the preparation of the *Diocese of Buffalo Parish Financial Report*. The cemetery report is located on page 4 of the *Diocese of Buffalo Parish Financial Report*.

Diocese of Buffalo
Standard Chart of Accounts

Acct Range	PDS Account Number	Departments	Account Name	(.10) Parish Alt #	(.40) Rel. Ed Alt #	(.30) Cemetery Alt #	(.20) School Alt #	(.50) Cafeteria Alt #	<u>Account Description</u>
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(.20) School Alt #: This column contains the number corresponding to the account number on the *Diocese of Buffalo Elementary School Financial Report*. **This information is required to be entered into PDS only if your parish operates a school.** Information should be entered in the *Alt. Number* field in order for the *Annual Parish Financial Worksheet* to be generated to aid in the preparation of the *Diocese of Buffalo Elementary School Financial Report*.

(.50) Cafeteria Alt #: This column contains the number corresponding to the account number on the *Diocese of Buffalo Elementary School Financial Report*. **This information is required to be entered into PDS only if your parish operates a school.** Information should be entered in the *Alt. Number* field in order for the *Annual Parish Financial Worksheet* to be generated to aid in the preparation of the *Diocese of Buffalo Elementary School Financial Report*.

<u>Account Range</u>	<u>General Classification</u>
1000	Assets
2000	Liabilities & Equity
3000	Receipts:
3000	Regular Receipts
3100 & 3200	Auxiliary Receipts
3300	Extraordinary Receipts
3400 -3600	Other School Related Receipts
3700-3800	Reserved for future use
3900-3949	Special Collections
3950-3999	Cemetery
4000	Expenditures:
4000	Salaries & Payroll Costs
4100	Supplies
4200	Printing
4300	Utilities
4400 & 4500	Other Operating Expenses (including other school related)
4600	Reserved for future use
4700	Capital Expenditures
4800	Reserved for future use
4900-4949	Special Collections