



## Chart of Accounts

### A. Introduction

The chart of accounts (COA) is the backbone of the financial system. It provides the organizing framework for financial reporting using mostly numeric characters to designate the transactions that comprise the Balance Sheet and Profit and Loss Statement.

The chart of accounts is structured to ensure the parish can manage the stewardship of the parish's funds, produce financial statements for the Parish Finance Council, parishioners, and Archdiocese and adhere to regulatory requirements.

The structure of the COA takes advantage of the feature in QuickBooks Pro allowing for both top level or parent accounts and subaccounts, also known as child accounts. In some cases, there may be four levels of subaccounts. It is likely that parishes may not use every account initially.

When setting up the accounts in QuickBooks Pro, parishes are to ensure that the appropriate tax line is also set up. This will assist the parish during the annual preparation of the Registered Charity Return (T3010) for the Canada Revenue Agency.

Only the accounts that are listed in this document may be used; however, parishes are to be aware that the chart of accounts is a living or dynamic document meaning that it is continually edited and updated. All document revisions will be tracked and parishes will be notified when changes are made.

Parishes can request account modifications – additions, deletions or changes – by emailing the Internal Audit Office: [internalaudit@rcav.org](mailto:internalaudit@rcav.org). All submission must be accompanied by a statement justifying the business reason for the modification.

### B. Definitions

The following definitions are provided to assist bookkeepers in selecting the proper account to ensure consistency in the use of the COA.

#### ***Assets***

An asset is a resource with economic value that the parish controls with the expectation that it will provide a future benefit. There are four account types:

- Bank
- Accounts Receivable
- Other Current Asset
- Fixed Asset

#### ***Liabilities***

A liability is a legal financial debt or obligation that arises during the course of business operations. There are three account types:



- Accounts Payable
- Other Current Liability
- Long-term Liability

### ***Equity***

Equity, also known as *Net Assets, Reserves or Retained Earnings*, is the entity's net worth, calculated as the total value of the assets less the total value of the liabilities. There is only one account type: Equity.

### **C. Accounts**

The chart of accounts listing can be found below. The structure is designed to facilitate account set-up in QuickBooks Pro, the official accounting software of the Archdiocese (c.f. Accounting Software Policy). Parent and child accounts (subaccounts) have been employed. In a few of the account groupings, there are four levels of accounts. Unless obvious, descriptions of the accounts are also included.

Appendices I and II show the format of the Balance Sheet and Profit & Loss Statement, respectively.

**Approved: June 22, 2018**  
**Memorial of Sts. John Fisher and**  
**Thomas More**

*+ J. Michael Miller CSB*

† **J. Michael Miller, CSB**  
**Archbishop of Vancouver**



## Chart of Accounts Listing (Revised: 2018-October-22)

### **Current Asset Accounts**

#### **1005 – BMO Chequing Account (CDN)**

- Subaccount of: [REDACTED]
- Account Type: Bank
- Tax Line: Assets: 4100 – Cash, bank accounts, investment
- Description: Main bank account for the parish; also known as the “Treasury Account”.

#### **1006 – BMO Gaming Account**

- Subaccount of: [REDACTED]
- Account Type: Bank
- Tax Line: Assets: 4100 – Cash, bank accounts, investment
- Description: For those parishes raising funds through gaming, a separate bank account is required for Class A licenses (more than \$20,000 in gross revenue).

#### **1007 – BMO Bingo**

- Subaccount of: [REDACTED]
- Account Type: Bank
- Tax Line: Assets: 4100 – Cash, bank accounts, investment
- Description: For those parishes raising funds through a licensed bingo.

#### **1008 – BMO Bingo Trust**

- Subaccount of: [REDACTED]
- Account Type: Bank
- Tax Line: Assets: 4100 – Cash, bank accounts, investment
- Description: For those parishes raising funds through a licensed bingo, a separate bank account is required for progressive, bonus and hybrid games.

#### **1009 – Gift-in-Kind Bank**

- Subaccount of: [REDACTED]
- Account Type: Bank
- Tax Line: Assets: 4100 – Cash, bank accounts, investment
- Description: To record the receipt and use of gifts other than cash.



### 1010 – BMO Chequing Account (USD)

- Subaccount of: [REDACTED]
- Account Type: Bank
- Tax Line: Assets: 4100 – Cash, bank accounts, investment
- Description: Bank account containing US dollars. Allowed for parishes that already these accounts. Transactions must be reported at the equivalent Canadian equivalent dollar value according to the daily rates posted on the Bank of Canada website:  
<https://bankofcanada.ca/rates/exchange/daily-exchange-rates/>.

### 1015 – Chancery Deposit Account

- Subaccount of: [REDACTED]
- Account Type: Bank
- Tax Line: Assets: 4100 – Cash, bank accounts, investment
- Description: Higher-interest savings account. All parishes are required to deposit excess funds in the Chancery Deposit Account.

### 1020 – Other Investments

- Subaccount of: [REDACTED]
- Account Type: Bank
- Tax Line: Assets: 4100 – Cash, bank accounts, investment
- Description: Previously-allowed, locked-in short-term parish investments that have not yet come due. When possible, the parish is to transfer these funds into the Chancery Deposit Account.

### 1100 – Accounts Receivable

- Subaccount of: [REDACTED]
- Account Type: Accounts Receivable
- Tax Line: Assets: 4120 – Accounts Receivable
- Description: Funds owed by individuals or businesses to the parish in exchange for goods or services that have been delivered but not yet paid.



### 1150 – GST/HST Receivable

- Subaccount of: [REDACTED]
- Account Type: Other Current Asset
- Tax Line: Assets: 4120 – Accounts Receivable
- Description: GST/HST rebate owing from the Canada Revenue Agency (CRA).

### 1200 – Petty Cash Fund (CDN)

- Subaccount of: [REDACTED]
- Account Type: Other Current Asset
- Tax Line: Assets: 4100 – Cash, bank accounts, investments
- Description: Cash funds, both bills and coins, in Canadian currency, kept on hand for minor expenses.

### 1250 – Petty Cash Fund (USD)

- Subaccount of: [REDACTED]
- Account Type: Other Current Asset
- Tax Line: Assets: 4100 – Cash, bank accounts, investments
- Description: Cash funds, both bills and coins, in US currency. Used to “deposit” minor amounts of US currency found in the collection. Not a true petty cash fund in that funds accumulate.

### 1300 – Inventory

- Subaccount of: [REDACTED]
- Account Type: Other Current Asset
- Tax Line: Assets: 4150 – Inventories
- Description: Value of goods held in the parish for resale.

### 1400 – Prepaid Expenses

- Subaccount of: [REDACTED]
- Account Type: Other Current Asset
- Tax Line: Assets: 4170 – Other Assets
- Description: Expenses that have been paid but have not yet been used up.



## Fixed Asset Accounts

### 1500 - Real Estate - Charitable

- Subaccount of: [REDACTED]  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Parent account for the purchased value or development cost of real estate used for the charitable purposes of the parish.  
**No posting to this account.**

### 1505 - Church

- Subaccount of: **1500 - Real Estate - Charitable**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Parent account for the purchased value or development cost of the church.  
**No posting to this account.**

### 1505-01 - Building

- Subaccount of: **1505 - Church**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: The purchased value or development cost of the building only. Includes the cost of replacing structural items (e.g. roof).

### 1505-02 - Land

- Subaccount of: **1505 - Church**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: The purchased value or development cost of the land only. Includes the cost of any remediation required.



## 1510 – Rectory

- Subaccount of: **1500 – Real Estate - Charitable**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: Parent account for the purchased value or development cost of the rectory.  
**No posting to this account.**

## 1510-01 – Building

- Subaccount of: **1510 – Rectory**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the building only. Includes the cost of replacing structural items (e.g. roof).

## 1510-02 – Land

- Subaccount of: **1510 – Rectory**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the land only. Includes the cost of any remediation required.

## 1515 – Hall

- Subaccount of: **1500 – Real Estate - Charitable**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: Parent account for the purchased value or development cost of the hall.  
**No posting to this account.**

## 1515-01 – Building

- Subaccount of: **1515 – Hall**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the building only. Includes the cost of replacing structural items (e.g. roof).



### 1515-02 – Land

- Subaccount of: **1515 – Hall**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the land only. Includes the cost of any remediation required.

### 1520 – School

- Subaccount of: **1500 – Real Estate - Charitable**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: Parent account for the purchased value or development cost of the school.  
**No posting to this account.**

### 1520-01 – Building

- Subaccount of: **1520 – School**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the building only. Includes the cost of replacing structural items (e.g. roof).

### 1520-02 – Land

- Subaccount of: **1520 – School**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the land only. Includes the cost of any remediation required.

### 1525 – Other

- Subaccount of: **1500 – Real Estate - Charitable**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: Parent account for the purchased value or development cost of other real estate on the parish campus used for the charitable purposes of the parish.  
**No posting to this account.**





### 1525-01 - Building

- Subaccount of: **1525 - Other**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the building only. Includes the cost of replacing structural items (e.g. roof).

### 1525-02 - Land

- Subaccount of: **1565 - Other**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the land only. Includes the cost of any remediation required.

### 1599 - Accumulated Depreciation

- Subaccount of: **1500 - Real Estate - Charitable**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: Contra-asset account. The balance of this account will be the negative equivalent of the total value of the first level subaccounts. With the proper balance in this account, the total value of account 1500 will be \$0, reflecting that the registered owner is the Archbishop.

### 1600 - Real Estate - Holding

- Subaccount of:
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: Parent account for the purchased value or development cost of any real estate that the parish is holding for future development and/or revenue. The parish is to set up the appropriate accounts for each holding property.  
**No posting to this account.**



## 1601 – Property Address 1

- Subaccount of: **1600 – Real Estate – Holding**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: Parent account for the purchased value or development cost of holding property #1.  
**No posting to this account.**

### 1601-01 – Building

- Subaccount of: **1601 – Property Address 1**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the building only. Includes the cost of replacing structural items (e.g. roof).

### 1601-02 – Land

- Subaccount of: **1601 – Property Address 1**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the land only. Includes the cost of any remediation required.

## 1602 – Property Address 2

- Subaccount of: **1600 – Real Estate – Holding**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: Parent account for the purchased value or development cost of holding property #2. **No posting to this account.**

### 1602-01 – Building

- Subaccount of: **1602 – Property Address 2**
- Account Type: Fixed Asset
- Tax Line: <Unassigned>
- Description: The purchased value or development cost of the building only. Includes the cost of replacing structural items (e.g. roof).



### 1602-02 – Land

- Subaccount of: **1602 – Property Address 2**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: The purchased value or development cost of the land only. Includes the cost of any remediation required.

### 1699 – Accumulated Depreciation

- Subaccount of: **1600 – Real Estate – Holding**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Contra-asset account. The balance of this account will be the negative equivalent of the total value of the first level subaccounts. With the proper balance in this account, the total value of account 1600 will be \$0, reflecting that the registered owner is the Archbishop.

### 1700 – Furniture & Fixtures

- Subaccount of: **[Redacted]**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Parent account for the purchased cost of items in the parish that are not permanently connected to the structure of the buildings. Examples include, but are not limited to, dining room furniture, conference room furniture, rectory kitchen appliances. The parish is to set up a separate subaccount for each item. Similar or related items are to be grouped together.  
**No posting to this account.**

### 1701 – F&F Item 1

- Subaccount of: **1700 – Furniture & Fixtures**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Purchased value of item grouping #1 costing more than the parish's materiality limit which is set by the Parish Finance Council.



## 1702 – F&F Item 2

- Subaccount of: **1700 – Furniture & Fixtures**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Purchased value of item grouping #2 costing more than the parish's materiality limit which is set by the Parish Finance Council.

## 1799 – Accumulated Depreciation

- Subaccount of: **1700 – Furniture & Fixtures**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Contra-asset account. The balance of this account will be the negative equivalent of the total value of the first level subaccounts. With the proper balance in this account, the total value of account 1700 will be \$0, reflecting that the registered owner is the Archbishop.

## 1800 – Equipment

- Subaccount of: **1800 – Equipment**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Parent account for the purchased cost of equipment in the parish that are not permanently connected to the structure of the buildings. Examples include, but are not limited to, photocopier, lift truck, sound system. The parish is to set up a separate subaccount for each item. Similar or related items are to be grouped together.  
**No posting to this account.**

## 1801 – Equip Item 1

- Subaccount of: **1800 – Equipment**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Purchased value of item grouping #1 costing more than the parish's materiality limit which is set by the Parish Finance Council.



## 1802 – Equip Item 2

- Subaccount of: **1800 – Equipment**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Purchased value of item grouping #2 costing more than the parish's materiality limit which is set by the Parish Finance Council.

## 1899 – Accumulated Depreciation

- Subaccount of: **1800 – Equipment**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Contra-asset account. The balance of this account will be the negative equivalent of the total value of the first level subaccounts. With the proper balance in this account, the total value of account 1800 will be \$0, reflecting that the registered owner is the Archbishop.

## 1900 – Precious Articles

- Subaccount of: **1900 – Precious Articles**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Parent account for the purchased cost of Precious Articles in the parish that are not permanently connected to the structure of the buildings. Examples include, but are not limited to, altar, ambo, bells, paintings, processional cross, stations of the cross, statues, tabernacle, etc. The parish is to set up a separate subaccount for each item. Similar or related items are to be grouped together.  
**No posting to this account.**

## 1901 – Precious Item 1

- Subaccount of: **1900 – Precious Articles**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Purchased value of item grouping #1 costing more than the parish's materiality limit which is set by the Parish Finance Council.



## 1902 – Precious Item 2

- Subaccount of: **1900 – Precious Articles**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Purchased value of item grouping #2 costing more than the parish's materiality limit which is set by the Parish Finance Council.

## 1999 – Accumulated Depreciation

- Subaccount of: **1900 – Precious Articles**  
Account Type: Fixed Asset  
Tax Line: <Unassigned>  
Description: Contra-asset account. The balance of this account will be the negative equivalent of the total value of the first level subaccounts. With the proper balance in this account, the total value of account 1900 will be \$0, reflecting that the registered owner is the Archbishop.

## *Current Liabilities*

### 2000 – Accounts Payable

- Subaccount of:   
Account Type: Accounts Payable  
Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities  
Description: Funds owed by the parish to creditors other than RCAV.

### 2005 – Due to RCAV

- Subaccount of:   
Account Type: Accounts Payable  
Tax Line: Liabilities: 4320 – Amounts owing (non-arm's length)  
Description: Funds owed by the parish to RCAV. Includes, but not limited to, funds owed for archdiocesan and national Collections, disaster relief collections, parish insurance, priest's benefits, rental insurance premiums, etc.



### 2010 – Project Advance Payable

- Subaccount of: [REDACTED]
- Account Type: Other Current Liability
- Tax Line: Liabilities: 4320 – Amounts owing (non-arm’s length)
- Description: Funds owed by the parish to the Project Advance Office.

### 2015 – Benefits Payable

- Subaccount of: [REDACTED]
- Account Type: Other Current Liability
- Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities
- Description: Parent account for funds owed to various entities for the cost of employment benefits.  
**No posting to this account.**

### 2016 – CISVA Payable

- Subaccount of: **2015 – Benefits Payable**
- Account Type: Other Current Liability
- Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities
- Description: Funds owed by the parish to the CISVA for employee group benefits. Includes both the employee’s and employer’s portions.

### 2017 – CRA Payable

- Subaccount of: **2015 – Benefits Payable**
- Account Type: Other Current Liability
- Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities
- Description: Funds owed by the parish to the Canada Revenue Agency (CRA) for payroll withholdings. Includes both the employee’s and employer’s portions.

### 2018 – Medical Plan Payable

- Subaccount of: **2015 – Benefits Payable**
- Account Type: Other Current Liability
- Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities
- Description: Funds owed by the parish to the Medical Services Plan for medical plan premiums for eligible employees.



### 2019 – WorkSafe BC Payable

- Subaccount of: **2015 – Benefits Payable**  
Account Type: Other Current Liability  
Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities  
Description: Funds owed by the parish to WorkSafe BC for WorkSafe premiums for employees and contractors without coverage.

### 2035 – Due to Employees

- Subaccount of:   
Account Type: Other Current Liability  
Tax Line: <Unassigned>  
Description: Parent account for funds owed to employees.  
**No posting to this account.**

### 2036 – Salaries & Wages Payable

- Subaccount of: **2035 – Due to Employees**  
Account Type: Other Current Liability  
Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities  
Description: Funds owed by the parish to employees for wages earned, but not paid.

### 2037 – Accrued Vacation Payable

- Subaccount of: **2035 – Due to Employees**  
Account Type: Other Current Liability  
Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities  
Description: Funds owed by the parish to employees for vacation earned, but not taken or paid.

### 2050 – Security Deposits Payable

- Subaccount of:   
Account Type: Other Current Liability  
Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities  
Description: Funds owed by the parish to renters of parish property. Funds are held without interest and are to be paid to the renters in full providing the rental space is left damage-free.





### 2055 – School Subsidies Payable

- Subaccount of: [Redacted]
- Account Type: Other Current Liability
- Tax Line: Liabilities: 4320 – Amounts owing (non-arm’s length)
- Description: Funds owed by the parish to school(s) for fundraising funds deposited in the parish account, for parish subsidy used to balance the school budget and for tuition assistance for qualified families.

### *Long-term Liabilities*

### 2100 – Loans Payable

- Subaccount of: [Redacted]
- Account Type: Long-term Liability
- Tax Line: <Unassigned>
- Description: Parent account for funds owed by the parish to lending institutions for capital projects.  
**No posting to this account.**

### 2110 – Bank Loan Payable

- Subaccount of: **2100 – Loans Payable**
- Account Type: Long-term Liability
- Tax Line: Liabilities: 4330 – Other Liabilities
- Description: Funds owed by the parish to the bank.

### 2120 – Chancery Loan Payable

- Subaccount of: **2100 – Loans Payable**
- Account Type: Long-term Liability
- Tax Line: Liabilities: 4330 – Other Liabilities
- Description: Funds owed by the parish to RCAF.

### 2130 – Promissory Notes

- Subaccount of: **2100 – Loans Payable**
- Account Type: Long-term Liability
- Tax Line: Liabilities: 4330 – Other Liabilities
- Description: Funds owed by the parish to other lending institutions.



## Net Assets

### 3000 - General Reserves

- Subaccount of: [REDACTED]
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Unrestricted net assets.

### 3005 - Opening General Reserves

- Subaccount of: [REDACTED]
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Unrestricted net assets as recorded in the prior accounting system. This account is required when first setting up QuickBooks Pro. The amount can be transferred to account 3000 once the accounts are reconciled.

### 3100 - Special Program Reserves

- Subaccount of: [REDACTED]
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Parent account for restricted funds held for a specific purpose.  
**No posting to this account.**

### 3101 - Temporarily Held

- Subaccount of: **3100 - Special Program Reserves**
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Parent account for temporarily-restricted funds. These funds are held for a specific purpose restricted by the donor or the parish until the purpose is fulfilled. The parish is to set up a separate subaccount for each purpose.  
**No posting to this account.**



### 3101-01 – Building Fund

- Subaccount of: **3101 – Temporarily Held**
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Funds collected to be spent on building maintenance or held for a construction project.

### 3101-02 – Temporary Fund 2

- Subaccount of: **3101 – Temporarily Held**
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Funds collected to be spent on a designated purpose.

### 3102 – Permanently Held

- Subaccount of: **3100 – Special Program Reserves**
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Parent account for permanently-restricted funds. These funds are held for a specific purpose restricted by the donor or the parish in perpetuity. The parish is to set up a separate subaccount for each purpose.  
**No posting to this account.**

### 3102-01 – Bursary Fund

- Subaccount of: **3102 – Permanently Held**
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Funds collected and held permanently. Earned interest to be awarded annually to the qualifying student(s).

### 3102-02 – Scholarship Fund

- Subaccount of: **3102 – Permanently Held**
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Funds collected and held permanently. Earned interest to be awarded annually to the qualifying student(s).



### 3102-03 – Permanent Fund 3

- Subaccount of: **3102 – Permanently Held**
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Funds collected and held permanently. Earned interest to be used annually for the qualifying purpose.

### 3999 – Retained Earnings

- Subaccount of: [Redacted]
- Account Type: Equity
- Tax Line: <Unassigned>
- Description: Account created by QuickBooks Pro for the automatic transfer of the net income or loss at the end of the period.

## Revenue

### 4000 – BC Catholic Collection

- Subaccount of: [Redacted]
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for the donations received to subsidize the parish’s cost of the BC Catholic subscription. All funds collected are retained by the parish.  
**No posting to this account.**

### 4000-01 – Receipts

- Subaccount of: **4000 – BC Catholic Collection**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to subsidize the parish’s cost of the BC Catholic subscription. All funds collected are retained by the parish.  
The parish will issue tax receipts.



### 4000-02 – No Receipts

- Subaccount of: **4000 – BC Catholic Collection**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)  
Description: Loose donations received to subsidize the parish’s cost of the BC Catholic subscription. All funds collected are retained by the parish.  
The parish will NOT issue tax receipts.

### 4005 – Bequests

- Subaccount of:   
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: A gift of personal property or financial assets through the provisions of a will or estate plan.  
The parish will issue a tax receipt to the estate.

### 4010 – Building Fund Collection

- Subaccount of:   
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for the donations received to offset the cost of building maintenance or to reserve for a future construction project. All funds collected are retained by the parish.  
**No posting to this account.**

### 4010-01 – Receipts

- Subaccount of: **4010 – Building Fund Collection**  
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: Envelope donations received to offset the cost of building maintenance or to reserve for a future construction project. All funds collected are retained by the parish.  
The parish will issue tax receipts.



### 4010-02 – No Receipts

- Subaccount of: **4010 – Building Fund Collection**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)  
Description: Loose donations received to offset the cost of building maintenance or to reserve for a future construction project. All funds collected are retained by the parish.  
The parish will NOT issue tax receipts.

### 4015 – Bulletin Advertising

- Subaccount of:   
Account Type: Income  
Tax Line: Revenue: 4650 – Other revenue  
Description: Revenue received from the sale of advertising space in the parish bulletin.

### 4020 – Collections – Charitable Works

- Subaccount of:   
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received for the benefit of those in need, including donations for disaster relief, parish-based appeals and other registered charities (e.g. St. Vincent de Paul Society).  
**No posting to this account.**

### 4025 – Disaster Relief

- Subaccount of: **4020 – Collections for Charitable Works**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received to be forwarded to RCAV and in turn, to be made available to communities that have experienced losses due to human-created and natural catastrophes such as civil disturbances, drought, earthquakes, floods, hurricanes, tornadoes, and war.  
**No posting to this account.**



### 4025-01 – Receipts

- Subaccount of: **4025 – Disaster Relief**  
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: Envelope donations received to be forwarded to RCAV and in turn, to be made available to communities that have experienced losses due to human-created and natural catastrophes such as civil disturbances, drought, earthquakes, floods, hurricanes, tornadoes, and war.  
The parish will issue tax receipts.

### 4025-02 – No Receipts

- Subaccount of: **4025 – Disaster Relief**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)  
Description: Loose donations received to be forwarded to RCAV and in turn, to be made available to communities that have experienced losses due to human-created and natural catastrophes such as civil disturbances, drought, earthquakes, floods, hurricanes, tornadoes, and war. The parish will NOT issue tax receipts.

### 4030 – Parish-based Appeals

- Subaccount of: **4020 – Collections for Charitable Works**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received to be spent on projects in support of indigent people (e.g. Christmas Giving Tree). The parish is to set up a subaccount for each project.  
**No posting to this account.**

### 4031 – Appeal 1

- Subaccount of: **4030 – Parish-based Appeals**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received to be spent on [Name of Project] in support of indigent people.  
**No posting to this account.**



### 4031-01 – Receipts

- Subaccount of: **4031 – Appeal 1**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to be spent on [Name of Project] in support of indigent people.  
The parish will issue tax receipts.

### 4031-02 – No Receipts

- Subaccount of: **4031 – Appeal 1**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received to spent on [Name of Project] in support of indigent people.  
The parish will NOT issue tax receipts.

### 4032 – Appeal 2

- Subaccount of: **4030– Parish-based Appeals**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received to be spent on [Name of Project] in support of indigent people.  
**No posting to this account.**

### 4032-01 – Receipts

- Subaccount of: **4032 – Appeal 2**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to be spent on [Name of Project] in support of indigent people.  
The parish will issue tax receipts.





### 4032-02 – No Receipts

- Subaccount of: **4032 – Appeal 2**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received to spent on [Name of Project] in support of indigent people.  
The parish will NOT issue tax receipts.

### 4050 – Gifts for Registered Charities

- Subaccount of: **4020 – Collections for Charitable Works**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received for other registered charities such as the Food Bank or St. Vincent de Paul Society. The parish is to set up a subaccount for each registered charity.  
**No posting to this account.**

### 4051 – Charity 1 (parish to rename)

- Subaccount of: **4050– Gifts for Registered Charities**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received for [Name of Charity] in support of [Purpose].  
**No posting to this account.**

### 4051-01 – Receipts

- Subaccount of: **4051 – Charity 1**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received for [Name of Charity] in support of [Purpose].  
The parish will issue tax receipts.



### 4051-02 – No Receipts

- Subaccount of: **4051 – Charity 1**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)  
Description: Loose donations received for [Name of Charity] in support of [Purpose].  
The parish will NOT issue tax receipts.

### 4052 – Charity 2 (parish to rename)

- Subaccount of: **4050– Gifts for Registered Charities**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received for [Name of Charity] in support of [Purpose].  
**No posting to this account.**

### 4052-01 – Receipts

- Subaccount of: **4052 – Charity 2**  
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: Envelope donations received for [Name of Charity] in support of [Purpose].  
The parish will issue tax receipts.

### 4052-02 – No Receipts

- Subaccount of: **4052 – Charity 2**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)  
Description: Loose donations received for [Name of Charity] in support of [Purpose].  
The parish will NOT issue tax receipts.

### 4070 – Collection – Ordinary – Receipts

- Subaccount of: **[Redacted]**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received on Holy Days of Obligation for which tax receipts will be issued.  
**No posting to this account.**



### 4071 – Christmas Day

- Subaccount of: **4070 – Collection – Ordinary – Receipts**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received on Christmas Day for which tax receipts will be issued.

### 4072 – Easter Sunday

- Subaccount of: **4070 – Collection – Ordinary – Receipts**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received on Easter Sunday for which tax receipts will be issued.

### 4073 – New Year’s Day

- Subaccount of: **4070 – Collection – Ordinary – Receipts**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received on New Year’s Day for which tax receipts will be issued.

### 4074 – Sunday Masses

- Subaccount of: **4070 – Collection – Ordinary – Receipts**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received on Sunday Masses for which tax receipts will be issued.

### 4080 – Collection – Ordinary – No Receipts

- Subaccount of: **4070 – Collection – Ordinary – Receipts**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received on Holy Days of Obligation for which tax receipts will be issued.  
**No posting to this account.**



### 4081 – Christmas Day

- Subaccount of: **4080 – Collection – Ordinary – No Receipts**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received on Christmas Day for which tax receipts will NOT be issued.

### 4082 – Easter Sunday

- Subaccount of: **4080 – Collection – Ordinary – No Receipts**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received on Easter Sunday for which tax receipts will NOT be issued.

### 4083 – New Year’s Day

- Subaccount of: **4080 – Collection – Ordinary – No Receipts**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received on New Year’s Day for which tax receipts will NOT be issued.

### 4084 – Sunday Masses

- Subaccount of: **4080 – Collection – Ordinary – No Receipts**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received on Sunday Masses for which tax receipts will NOT be issued.

### 4100 – Diocesan & National Collections

- Subaccount of:
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received for 11 archdiocesan and national collections.  
**No posting to this account.**



## 4101 – Catholic Missions in Canada

- Subaccount of: **4100 – Diocesan & National Collections**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received to support over 600 remote and poor mission communities across Canada.  
**No posting to this account.**

### 4101-01 – Receipts

- Subaccount of: **4101 – Catholic Missions in Canada**  
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: Envelope donations received to support over 600 remote and poor mission communities across Canada.  
The parish will issue tax receipts.

### 4101-02 – No Receipts

- Subaccount of: **4101 – Catholic Missions in Canada**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)  
Description: Loose donations received to support over 600 remote and poor mission communities across Canada.  
The parish will NOT issue tax receipts.

## 4102 – Evangelization of the Nations

- Subaccount of: **4100 – Diocesan & National Collections**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received to help the Society for the Propagation of the Faith assist missionary bishops and dioceses throughout the world.  
**No posting to this account.**



### 4102-01 – Receipts

- Subaccount of: **4102 – Evangelization of the Nations**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to help the Society for the Propagation of the Faith assist missionary bishops and dioceses throughout the world.  
The parish will issue tax receipts.

### 4102-02 – No Receipts

- Subaccount of: **4102 – Evangelization of the Nations**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received to help the Society for the Propagation of the Faith assist missionary bishops and dioceses throughout the world.  
The parish will NOT issue tax receipts.

### 4103 – Holy Land

- Subaccount of: **4100 – Diocesan & National Collections**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received to support Christians in the Holy Land.  
**No posting to this account.**

### 4103-01 – Receipts

- Subaccount of: **4103 – Holy Land**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to support Christians in the Holy Land.  
The parish will issue tax receipts.

### 4103-02 – No Receipts

- Subaccount of: **4103 – Holy Land**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received to support Christians in the Holy Land.  
The parish will NOT issue tax receipts.



### 4104 – Home Missions

- Subaccount of: **4100 – Diocesan & National Collections**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received to support Archdiocesan programs.  
**No posting to this account.**

### 4104-01 – Receipts

- Subaccount of: **4104 – Home Missions**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to support Archdiocesan programs.  
The parish will issue tax receipts.

### 4104-02 – No Receipts

- Subaccount of: **4104 – Home Missions**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received to support Archdiocesan programs.  
The parish will NOT issue tax receipts.

### 4105 – Needs of the Canadian Church

- Subaccount of: **4100 – Diocesan & National Collections**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received to support the work of the Canadian Conference of Catholic Bishops.

### 4105-01 – Receipts

- Subaccount of: **4105 – Needs of the Canadian Church**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to support the work of the Canadian Conference of Catholic Bishops.  
The parish will issue tax receipts.



### 4105-02 – No Receipts

- Subaccount of: **4105 – Needs of the Canadian Church**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received to support the work of the Canadian Conference of Catholic Bishops.  
The parish will NOT issue tax receipts.

### 4106 – Peter’s Pence

- Subaccount of: **4100 – Diocesan & National Collections**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received to support the charities of the Holy Father.

### 4106-01 – Receipts

- Subaccount of: **4106 – Peter’s Pence**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to support the charities of the Holy Father.  
The parish will issue tax receipts.

### 4106-02 – No Receipts

- Subaccount of: **4106 – Peter’s Pence**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received to support the charities of the Holy Father.  
The parish will NOT issue tax receipts.

### 4107 – Pope’s Pastoral Works

- Subaccount of: **4100 – Diocesan & National Collections**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received to support the Holy Father in administering the Holy See and serving the Universal Church.





### 4107-01 – Receipts

- Subaccount of: **4107 – Pope’s Pastoral Works**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to support the Holy Father in administering the Holy See and serving the Universal Church.  
The parish will issue tax receipts.

### 4107-02 – No Receipts

- Subaccount of: **4107 – Pope’s Pastoral Works**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received to support the Holy Father in administering the Holy See and serving the Universal Church.  
The parish will NOT issue tax receipts.

### 4108 – Share Lent

- Subaccount of: **4100 – Diocesan & National Collections**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received to help the Canadian Catholic Organization for Development and Peace (CCODP) fight poverty in third-world countries and foster international justice.

### 4108-01 – Receipts

- Subaccount of: **4108 – Share Lent**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to help the Canadian Catholic Organization for Development and Peace (CCODP) fight poverty in third-world countries and foster international justice.  
The parish will issue tax receipts.



### 4108-02 – No Receipts

- Subaccount of: **4108 – Share Lent**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)  
Description: Loose donations received to help the Canadian Catholic Organization for Development and Peace (CCODP) fight poverty in third-world countries and foster international justice.  
The parish will NOT issue tax receipts.

### 4109 – St. Joseph’s Society

- Subaccount of: **4100 – Diocesan & National Collections**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received to support priests in their retirement years.

### 4109-01 – Receipts

- Subaccount of: **4109 – St. Joseph’s Society**  
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: Envelope donations received to support priests in their retirement years.  
The parish will issue tax receipts.

### 4109-02 – No Receipts

- Subaccount of: **4109 – St. Joseph’s Society**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)  
Description: Loose donations received to priests in their retirement years.  
The parish will NOT issue tax receipts.

### 4110 – Work of Vocations

- Subaccount of: **4100 – Diocesan & National Collections**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received to support seminarians studying to become priests for the Archdiocese of Vancouver.



### 4110-01 – Receipts

- Subaccount of: **4110 – Work of Vocations**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to support seminarians studying to become priests for the Archdiocese of Vancouver.  
The parish will issue tax receipts.

### 4110-02 – No Receipts

- Subaccount of: **4110 – Work of Vocations**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)
- Description: Loose donations received to support seminarians studying to become priests for the Archdiocese of Vancouver.  
The parish will NOT issue tax receipts.

### 4111 – Youth Ministry

- Subaccount of: **4100 – Diocesan & National Collections**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for donations received to support Archdiocesan youth programs. Fifty percent (50%) is returned to the parishes for their youth programs.

### 4111-01 – Receipts

- Subaccount of: **4111 – Youth Ministry**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received to support Archdiocesan youth programs. Fifty percent (50%) is returned to the parishes for their youth programs.  
The parish will issue tax receipts.



### 4111-02 – No Receipts

- Subaccount of: **4111 – Youth Ministry**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax receipts gifts)  
Description: Loose donations received to support Archdiocesan youth programs. Fifty percent (50%) is returned to the parishes for their youth programs.  
The parish will NOT issue tax receipts.

### 4120 – Diocesan Grants

- Subaccount of:   
Account Type: Income  
Tax Line: Revenue: 4510 – Total gifts from other registered charities  
Description: Revenue received from the Archdiocese for specific types of start-up projects.

### 4125 – Event Income

- Subaccount of:   
Account Type: Income  
Tax Line: Revenue: 4650 – Other revenue  
Description: Revenue received from the sale of tickets to special events, not considered fundraising events.

### 4130 – Fundraising Income

- Subaccount of:   
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for revenue and expenses of various parish fundraising events.  
**No posting to this account.**

### 4140 – Bazaar

- Subaccount of: **4130 – Fundraising Income**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for revenue and expenses of parish bazaars.  
**No posting to this account.**



### 4140-01 – Receipts

- Subaccount of: **4140 – Bazaar**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Donations received for the parish bazaar.  
The parish will issue tax receipts.

### 4140-02 – No Receipts

- Subaccount of: **4140 – Bazaar**
- Account Type: Income
- Tax Line: Revenue: 4630 – Total revenue from fundraising
- Description: Revenue received from the parish bazaar fundraising event.  
The parish will NOT issue tax receipts.

### 4140-03 – Expenses

- Subaccount of: **4140 – Bazaar**
- Account Type: Income
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Contra-income account. Disbursements made to stage the parish bazaar fundraising event.

### 4150 – Bingo

- Subaccount of: **4130 – Fundraising Income**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue and expenses of bingo fundraising events.  
**No posting to this account.**

### 4150-01 – Receipts

- Subaccount of: **4150 – Bingo**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Donations received for the parish bingo fundraising event.  
The parish will issue tax receipts.



### 4150-02 – No Receipts

- Subaccount of: **4150 – Bingo**
- Account Type: Income
- Tax Line: Revenue: 4630 – Total revenue from fundraising
- Description: Revenue received from the parish bingo fundraising event.  
The parish will NOT issue tax receipts.

### 4150-03 – Expenses

- Subaccount of: **4150 – Bingo**
- Account Type: Income
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Contra-income account. Disbursements made to stage the parish bingo fundraising event.

### 4160– Other Fundraising

- Subaccount of: **4130 – Fundraising Income**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue and expenses of fundraising events, not including bazaars and bingo. The parish is to set up a subaccount for each event, plus the receipts, no receipts and expenses subaccounts.  
**No posting to this account.**

### 4161 – FR Event 1 (parish to rename)

- Subaccount of: **4160 – Other Fundraising**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue and expenses of [Name of Event].  
**No posting to this account.**

### 4161-01 – Receipts

- Subaccount of: **4161 – FR Event 1**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Donations received for [Name of Event].  
The parish will issue tax receipts.



### 4161-02 – No Receipts

- Subaccount of: **4161 – FR Event 1**
- Account Type: Income
- Tax Line: Revenue: 4630 – Total revenue from fundraising
- Description: Revenue received from [Name of Event].  
The parish will NOT issue tax receipts.

### 4161-03 – Expenses

- Subaccount of: **4161 – FR Event 1**
- Account Type: Income
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Contra-income account. Disbursements made to stage [Name of Event].

### 4162 – FR Event 2

- Subaccount of: **4160 – Other Fundraising**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue and expenses of [Name of Event].  
**No posting to this account.**

### 4162-01 – Receipts

- Subaccount of: **4162 – FR Event 2**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Donations received for [Name of Event].  
The parish will issue tax receipts.

### 4162-02 – No Receipts

- Subaccount of: **4162 – FR Event 2**
- Account Type: Income
- Tax Line: Revenue: 4630 – Total revenue from fundraising
- Description: Revenue received from [Name of Event].  
The parish will NOT issue tax receipts.



### 4162-03 – Expenses

- Subaccount of: **4162 – FR Event 2**
- Account Type: Income
- Tax Line: Expenditures: 4920 – Other Expenses
- Description: Contra-income account. Disbursements made to stage [Name of Event].

### 4180 – Parish Organization Fundraising

- Subaccount of: **4130 – Fundraising Income**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue and expenses of fundraising events staged by various parish groups such as Over 50 Club, Ladies' Auxiliary, Altar Servers, etc.  
**No posting to this account.**

### 4181 – FR Event 1 (parish to rename)

- Subaccount of: **4180 – Parish Organization Fundraising**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue and expenses of [Name of Event].  
**No posting to this account.**

### 4181-01 – Receipts

- Subaccount of: **4181 – FR Event 1**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Donations received for [Name of Event].  
The parish will issue tax receipts.

### 4181-02 – No Receipts

- Subaccount of: **4181 – FR Event 1**
- Account Type: Income
- Tax Line: Revenue: 4630 – Total revenue from fundraising
- Description: Revenue received from [Name of Event].  
The parish will NOT issue tax receipts.





### 4181-03 – Expenses

- Subaccount of: **4181 – FR Event 1**
- Account Type: Income
- Tax Line: Expenditures: 4920 – Other Expenses
- Description: Contra-income account. Disbursements made to stage [Name of Event].

### 4182 – FR Event 2 (parish to rename)

- Subaccount of: **4180 – Parish Organization Fundraising**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue and expenses of [Name of Event].  
**No posting to this account.**

### 4182-01 – Receipts

- Subaccount of: **4182 – FR Event 2**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Donations received for [Name of Event].  
The parish will issue tax receipts.

### 4182-02 – No Receipts

- Subaccount of: **4182 – FR Event 2**
- Account Type: Income
- Tax Line: Revenue: 4630 – Total revenue from fundraising
- Description: Revenue received from [Name of Event].  
The parish will NOT issue tax receipts.

### 4182-03 – Expenses

- Subaccount of: **4182 – FR Event 2**
- Account Type: Income
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Contra-income account. Disbursements made to stage [Name of Event].



### 4200 – School Fundraising

- Subaccount of: **4130 – Fundraising Income**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for revenue and expenses of school fundraising events.  
**No posting to this account.**

### 4201 – FR Event 1 (parish to rename)

- Subaccount of: **4200 – School Fundraising**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for revenue and expenses of [Name of Event].  
**No posting to this account.**

### 4201-01 – Receipts

- Subaccount of: **4201 – FR Event 1**  
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: Donations received for [Name of Event].  
The parish will issue tax receipts.

### 4201-02 – No Receipts

- Subaccount of: **4201 – FR Event 1**  
Account Type: Income  
Tax Line: Revenue: 4630 – Total revenue from fundraising  
Description: Revenue received from [Name of Event].  
The parish will NOT issue tax receipts.

### 4201-03 – Expenses

- Subaccount of: **4201 – FR Event 1**  
Account Type: Income  
Tax Line: Expenditures: 4920 – Other Expenditures  
Description: Contra-income account. Disbursements made to stage [Name of Event].



## 4202 – FR Event 2

- Subaccount of: **4200– School Fundraising**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for revenue and expenses of [Name of Event].  
**No posting to this account.**

## 4202-01 – Receipts

- Subaccount of: **4202 – FR Event 2**  
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: Donations received for [Name of Event].  
The parish will issue tax receipts.

## 4202-02 – No Receipts

- Subaccount of: **4202– FR Event 2**  
Account Type: Income  
Tax Line: Revenue: 4630 – Total revenue from fundraising  
Description: Revenue received from [Name of Event].  
The parish will NOT issue tax receipts.

## 4202-03 – Expenses

- Subaccount of: **4202 – FR Event 2**  
Account Type: Income  
Tax Line: Expenditures: 4920 – Other Expenditures  
Description: Contra-income account. Disbursements made to stage [Name of Event].

## 4250 – GST/HST Rebate Income

- Subaccount of:   
Account Type: Income  
Tax Line: Revenue: 4650 – Other Revenue  
Description: Rebate revenue received from the federal government.



### 4255 – Insurance Claim Recoveries

- Subaccount of: [REDACTED]
- Account Type: Income
- Tax Line: Revenue: 4510 – Total gifts from other registered charities
- Description: Revenue received from insurance claims.

### 4260 – Interest Income

- Subaccount of: [REDACTED]
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for interest earned on investments.  
**No posting to this account.**

### 4261 – Chancery Interest Income

- Subaccount of: **4260 – Interest Income**
- Account Type: Income
- Tax Line: Revenue: 4580 – Interest and investment income
- Description: Interest earned on excess cash deposited in the Chancery Deposit Fund.

### 4262 – Investment Interest Income

- Subaccount of: **4260 – Interest Income**
- Account Type: Income
- Tax Line: Revenue: 4580 – Interest and investment income
- Description: Interest earned from other parish investments.

### 4270 – Interest Rebate from LIRF

- Subaccount of: [REDACTED]
- Account Type: Income
- Tax Line: Revenue: 4510 – Total gifts from other registered charities
- Description: Revenue received from RCAV to offset the cost of interest; the parish must apply for this rebate.



### 4275 – Preschools & Daycare Programs

- Subaccount of: [Redacted]
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue received from preschools and daycare programs.  
**No posting to this account.**

### 4276 – Preschool Registration Fees

- Subaccount of: **4275 – Preschools & Daycare Programs**
- Account Type: Income
- Tax Line: Revenue: 4650 – Other Revenue
- Description: Revenue received from preschool registration fees.

### 4277 – Preschool Donations

- Subaccount of: **4275 – Preschools & Daycare Programs**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue received from donations to the preschool.  
**No posting to this account.**

### 4277-01 – Receipts

- Subaccount of: **4277 – Preschool Donations**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Donations received for [Name of Preschool].  
The parish will issue tax receipts.

### 4277-02 – No Receipts

- Subaccount of: **4277 – Preschool Donations**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)
- Description: Donations received for [Name of Preschool].  
The parish will NOT issue tax receipts.



### 4278 – Preschool Fundraising

- Subaccount of: **4275 – Preschools & Daycare Programs**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue received from preschool fundraising.  
**No posting to this account.**

### 4278-01 – Receipts

- Subaccount of: **4278 – Preschool Fundraising**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Donations received from preschool fundraising.  
The parish will issue tax receipts.

### 4278-02 – No Receipts

- Subaccount of: **4278 – Preschool Fundraising**
- Account Type: Income
- Tax Line: Revenue: 4630 – Total revenue from fundraising
- Description: Revenue received for preschool fundraising.  
The parish will NOT issue tax receipts.

### 4278-03 – Expenses

- Subaccount of: **4278 – Preschool Fundraising**
- Account Type: Income
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Contra-income account. Expenses incurred to stage the preschool fundraiser.

### 4279 – Daycare Program

- Subaccount of: **4275 – Preschools & Daycare Programs**
- Account Type: Income
- Tax Line: Revenue: 4650 – Other Revenue
- Description: Revenue received from daycare program registrations.



### 4280 – Out-of-School Care Program

- Subaccount of: **4275 – Preschools & Daycare Programs**  
Account Type: Income  
Tax Line: Revenue: 4650 – Other Revenue  
Description: Revenue received from out-of-school care program registrations.

### 4290 – Program Income

- Subaccount of:   
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for revenue received from registration in parish programs.  
**No posting to this account.**

### 4291 – Program 1 (parish to rename)

- Subaccount of: **4290 – Program Income**  
Account Type: Income  
Tax Line: Revenue: 4650 – Other Revenue  
Description: Revenue received from [Name of Program] registration.

### 4292 – Program 2 (parish to rename)

- Subaccount of: **4290 – Program Income**  
Account Type: Income  
Tax Line: Revenue: 4650 – Other Revenue  
Description: Revenue received from [Name of Program] registration.

### 4300 – Project Advance Rebate

- Subaccount of:   
Account Type: Income  
Tax Line: Revenue: 4510 – Total gifts from other registered charities  
Description: Revenue received from the Project Advance program representing the parish's donations to Project Advance that are in excess of the parish assessed goal.



### 4305 – Religious Education Income

- Subaccount of: [REDACTED]
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for revenue received from religious education programs.  
**No posting to this account.**

### 4310 – Adult

- Subaccount of: **4305 – Religious Education Income**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)
- Description: Revenue received from registration in adult religious education programs.

### 4315 – P.R.E.P.

- Subaccount of: **4305 – Religious Education Income**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Revenue received from registration in parish religious education programs.

### 4320 – R.C.I.A

- Subaccount of: **4305 – Religious Education Income**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)
- Description: Revenue received from registration in Rite of Christian Initiation of Adults religious education programs.

### 4325 – Youth

- Subaccount of: **4305 – Religious Education Income**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)
- Description: Revenue received from registration in youth religious education programs.





### 4450 – Rental Income

- Subaccount of: [REDACTED]  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for revenue received from the rental of parish property.  
**No posting to this account.**

### 4451 – Property Address 1

- Subaccount of: **4450 – Rental Income**  
Account Type: Income  
Tax Line: Revenue: 4610 – Rental Income (land and buildings)  
Description: Revenue received from the rental of [Name of Property (e.g. Hall) or Address of Property].

### 4452 – Property 2

- Subaccount of: **4450 – Rental Income**  
Account Type: Income  
Tax Line: Revenue: 4610 – Rental Income (land and buildings)  
Description: Revenue received from the rental of [Name of Property (e.g. Hall) or Address of Property].

### 4470 – Sale of Goods

- Subaccount of: [REDACTED]  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for revenue received from the sale of goods.  
**No posting to this account.**

### 4471 – Publications

- Subaccount of: **4470 – Sale of Goods**  
Account Type: Income  
Tax Line: Revenue: 4640 – Total revenue from goods and services  
Description: Revenue received from the sale of publications, not including The BC Catholic.



### 4472 – Religious Articles

- Subaccount of: **4470 – Sale of Goods**  
Account Type: Income  
Tax Line: Revenue: 4640 – Total revenue from goods and services  
Description: Revenue received from the sale of religious articles.

### 4473 – Other (parish to rename)

- Subaccount of: **4470 – Sale of Goods**  
Account Type: Income  
Tax Line: Revenue: 4640 – Total revenue from goods and services  
Description: Revenue received from the sale of other items.

### 4490 – Sale of Property

- Subaccount of:   
Account Type: Income  
Tax Line: Revenue: 4650 – Other revenue  
Description: Revenue received from the alienation of property.

### 4500 – Shrines, Candles, Vigil Lights

- Subaccount of:   
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)  
Description: Revenue received from candle boxes.

### 4600 – Special Donations

- Subaccount of:   
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donation income received that is earmarked for a particular purpose.  
**No posting to this account.**



### 4601 – Altar Flowers

- Subaccount of: **4600 – Special Donations**
  - Account Type: Income
  - Tax Line: <Unassigned>
  - Description: Parent account for donations received for altar flowers. Proceeds are to be used to offset the cost of the flowers for the church.  
**No posting to this account.**

### 4601-01 – Receipts

- Subaccount of: **4601 – Altar Flowers**
  - Account Type: Income
  - Tax Line: Revenue: 4500 – Total tax-receipted gifts
  - Description: Envelope donations received for altar flowers.  
The parish will issue tax receipts.

### 4601-02 – No Receipts

- Subaccount of: **4601 – Altar Flowers**
  - Account Type: Income
  - Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)
  - Description: Loose donations received for altar flowers.  
The parish will NOT issue tax receipts.

### 4602 – Initial Offering

- Subaccount of: **4600 – Special Donations**
  - Account Type: Income
  - Tax Line: <Unassigned>
  - Description: Parent account for donations received from the initial offering collection. Proceeds are to be used to offset the cost of the donation envelopes.  
**No posting to this account.**

### 4602-01 – Receipts

- Subaccount of: **4602 – Initial Offering**
  - Account Type: Income
  - Tax Line: Revenue: 4500 – Total tax-receipted gifts
  - Description: Envelope donations received for the Initial Offering.  
The parish will issue tax receipts.



### 4602-02 – No Receipts

- Subaccount of: **4602 – Initial Offering**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)  
Description: Loose donations received for the Initial Offering.  
The parish will NOT issue tax receipts.

### 4603 – Mite Boxes

- Subaccount of: **4600 – Special Donations**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received from Mite Boxes. Proceeds are to be sent to RCAV, Vocations Office.  
**No posting to this account.**

### 4603-01 – Receipts

- Subaccount of: **4603 – Mite Boxes**  
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: Envelope donations received for Mite Boxes.  
The parish will issue tax receipts.

### 4603-02 – No Receipts

- Subaccount of: **4603 – Mite Boxes**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)  
Description: Loose donations received for Mite Boxes.  
The parish will NOT issue tax receipts.

### 4604 – Pro-Life Sunday

- Subaccount of: **4600 – Special Donations**  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donations received for Pro-Life. Proceeds are to be sent to RCAV, Ministries & Outreach Office.  
**No posting to this account.**



### 4604-01 – Receipts

- Subaccount of: **4604 – Pro-Life Sunday**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Envelope donations received for Pro-Life Sunday.  
The parish will issue tax receipts.

### 4604-02 – No Receipts

- Subaccount of: **4604 – Pro-Life Sunday**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)
- Description: Loose donations received for Pro-Life Sunday.  
The parish will NOT issue tax receipts.

### 4605 – Gifts-in-Kind

- Subaccount of: **4600 – Special Donations**
- Account Type: Income
- Tax Line: <Unassigned>
- Description: Parent account for non-cash gifts.  
**No posting to this account.**

### 4605-01 – Receipts

- Subaccount of: **4605 – Gifts-in-Kind**
- Account Type: Income
- Tax Line: Revenue: 4500 – Total tax-receipted gifts
- Description: Non-cash donations for which the parish will issue tax receipts.

### 4605-02 – No Receipts

- Subaccount of: **4605 – Gifts-in-Kind**
- Account Type: Income
- Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)
- Description: Non-cash donations for which the parish will NOT issue tax receipts.



### 4700 – Stole Fees

- Subaccount of: [REDACTED]  
Account Type: Income  
Tax Line: <Unassigned>  
Description: Parent account for donation income received on the occasion of the celebration of a Sacrament (e.g. Baptism, Funeral, Wedding).  
**No posting to this account.**

### 4700-01 – Receipts

- Subaccount of: **4700 – Stole Fees**  
Account Type: Income  
Tax Line: Revenue: 4500 – Total tax-receipted gifts  
Description: Donations received on the occasion of the celebration of a Sacrament (e.g. Baptism, Funeral, Wedding).  
The parish will issue tax receipts.

### 4700-02 – No Receipts

- Subaccount of: **4700 – Stole Fees**  
Account Type: Income  
Tax Line: Revenue: 4530 – Total other gifts (non-tax-receipted gifts)  
Description: Donations received on the occasion of the celebration of a Sacrament (e.g. Baptism, Funeral, Wedding). The parish will NOT issue tax receipts.

### 4705 – Youth Ministry Rebate

- Subaccount of: [REDACTED]  
Account Type: Income  
Tax Line: Revenue: 4510 – Total gifts from other registered charities  
Description: Income received from RCAV, Youth Ministry Office, equivalent to 50% of the amount donated in the previous Youth Ministry Collection, to support the parish's Youth Ministry activities.

### 4999 – Miscellaneous Income

- Subaccount of: [REDACTED]  
Account Type: Income  
Tax Line: Revenue: 4650 – Other revenue  
Description: Income received that cannot be classified into any other category.



## ***Expenditures***

### **5000 – Advertising & Promotion**

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4800 – Advertising and promotion
- Description: Expense incurred for the promotion of parish announcements and events in local publications.

### **5005 – Altar & Sanctuary Supplies**

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4891 – Cost of all purchased supplies
- Description: Expense incurred for the provision of the necessities of the altar and sanctuary including, but not limited to, altar bread and wine, altar linens, vestments, and candles.

### **5010 – Bank Service Charges**

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4820 – Interest and bank charges
- Description: Nominal fees incurred for bank account set-up and maintenance and for some transactions.

### **5015 – The BC Catholic Subscription**

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Expense incurred for the provision and delivery of The BC Catholic newspaper to all subscribed parishioners.



### 5020 – Capital Acquisitions

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for expense incurred in the course of acquiring (or developing) buildings, equipment, furniture and fixtures, precious articles, and property.  
**No posting to this account.**

### 5021 – Building Purchase

- Subaccount of: **5020 – Capital Acquisitions**
- Account Type: Expense
- Tax Line: Expenditures: 4891 – Cost of all purchased supplies
- Description: Expense incurred to acquire a building; does not include the cost of the land. Permission is required from the Archbishop for expenditures greater than the Parish Spending Limit.

### 5022 – Building Construction

- Subaccount of: **5020 – Capital Acquisitions**
- Account Type: Expense
- Tax Line: Expenditures: 4891 – Cost of all purchased supplies
- Description: Expense incurred to construct or refurbish a building. Permission is required from the Archbishop for expenditures greater than the Parish Spending Limit.

### 5023 – Equipment

- Subaccount of: **5020 – Capital Acquisitions**
- Account Type: Expense
- Tax Line: Expenditures: 4891 – Cost of all purchased supplies
- Description: Expense incurred to acquire equipment. Permission is required from the Archbishop for expenditures greater than the Parish Spending Limit and includes lease-to-own equipment.

### 5024 – Furniture & Fixtures

- Subaccount of: **5020 – Capital Acquisitions**
- Account Type: Expense
- Tax Line: Expenditures: 4891 – Cost of all purchased supplies





Description: Expense incurred to acquire furniture and fixtures. Similar or related items are to be grouped together. Permission is required from the Archbishop for expenditures greater than the Parish Spending Limit.

### 5025 – Land

- Subaccount of: **5020 – Capital Acquisitions**
- Account Type: Expense
- Tax Line: Expenditures: 4891 – Cost of all purchased supplies
- Description: Expense incurred to acquire land only. Permission is required from the Archbishop for expenditures greater than the Parish Spending Limit.

### 5026 – Precious Articles

- Subaccount of: **5020 – Capital Acquisitions**
- Account Type: Expense
- Tax Line: Expenditures: 4891 – Cost of all purchased supplies
- Description: Expense incurred for acquisition of precious articles. Includes, but is not limited to, altar, ambo, bells, paintings, processional cross, stations of the cross, statues, tabernacle, etc. Permission is required from the Archbishop for expenditures greater than the Parish Spending Limit.

### 5040 – Charitable Works Contributions

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for the disbursement of charitable works donations.  
**No posting to this account.**

### 5041 – Disaster Relief Contributions

- Subaccount of: **5040 – Charitable Works Contributions**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total Gifts to Qualified Donees
- Description: Remittance of donations for disaster relief to RCAV.



### 5042 – Parish-based Appeals

- Subaccount of: **5040 – Charitable Works Contributions**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Contributions to support indigent people.

### 5043 – Registered Charities

- Subaccount of: **5040 – Charitable Works Contributions**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total Gifts to Qualified Donees
- Description: Contributions to other registered charities.

### 5045 – Convent Expenses

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy Costs
- Description: Expenses incurred for the operational costs of the convent.

### 5050 – Cost of Goods Sold

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: Expenditures: 4891 – Cost of all purchased supplies
- Description: Purchases of publications, religious articles and other items made available for purchase. Does not include The BC Catholic subscription.

### 5060 – Debt Interest Expense

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for interest expense incurred on parish loans.  
**No posting to this account.**



### 5060-01 – Loan 1 (parish to rename)

- Subaccount of: **5060 – Debt Interest Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy Costs
- Description: Interest expense incurred on [Name of Loan].

### 5060-02 – Loan 2 (parish to rename)

- Subaccount of: **5060 – Debt Interest Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy Costs
- Description: Interest expense incurred on [Name of Loan].

### 5065 – Diocesan Assessment

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance for the *Cathedraticum* to RCAF. The monetary obligations of the Archdiocese are funded through the quarterly remittance of the parish assessment levy.

### 5070 – Diocesan & National Collections Remittance

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for the remittances to RCAF for the 11 diocesan and national collections.  
**No posting to this account.**

### 5071 – Catholic Missions in Canada

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Catholic Missions in Canada collection to RCAF.



### 5072 – Evangelization of the Nations

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Evangelization of the Nations collection to RCAV.

### 5073 – Holy Land

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Holy Land collection to RCAV.

### 5074 – Home Missions

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Home Missions collection to RCAV.

### 5075 – Needs of the Canadian Church

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Needs of the Canadian Church collection to RCAV.

### 5076 – Peter’s Pence

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Peter’s Pence collection to RCAV.



### 5077 – Pope’s Pastoral Works

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Pope’s Pastoral Works collection to RCAV.

### 5078 – Share Lent

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Share Lent collection to RCAV.

### 5079 – St. Joseph’s Society

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the St. Joseph’s Society collection to RCAV.

### 5080 – Work of Vocations

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Work of Vocations collection to RCAV.

### 5081 – Youth Ministry

- Subaccount of: **5070 – Diocesan & National Collections Remittance**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Remittance of the donations for the Youth Ministry collection to RCAV.



### 5090 – Food & Household Expenses

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Expenses incurred for food and for household items such as bathroom supplies including towels and toilet paper, cleaning supplies, kitchen utensils and small appliances, janitorial supplies, laundry supplies. Also includes the board allowance paid to the priest when he is away on vacation (maximum \$400 per four-week vacation, maybe pro-rated).

### 5100 – GST & PST Expense

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for sales taxes paid on goods and services purchased.  
**No posting to this account.**

### 5101 –GST Expense

- Subaccount of: **5100 – GST & PST Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other expenditures
- Description: Goods & Services Tax paid on goods and services purchased. The parish may claim a rebate of 50%.

### 5102 –PST Expense

- Subaccount of: **5100 – GST & PST Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other expenditures
- Description: Provincial Sales Tax paid on goods purchased. There is no rebate available.

### 5110 – Honoraria

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4880 – Total expenditures on compensation
- Description: Payments made for professional services that are rendered nominally without charge.



### 5115 - Insurance Expense

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total gifts to qualified donees
- Description: Expenses incurred for insurance coverage, payable to RCAV.

### 5120 - Janitorial Expense

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy costs
- Description: Expenses incurred for the cost of contracted janitorial services. Does not include janitorial supplies purchased by the parish.

### 5125 - Office Supplies

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4840 – Office supplies and expenses
- Description: Expenses incurred for the purchase of office and stationery supplies. Includes the cost of printing.

### 5130 - Parish Organization Expense

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Expenses incurred by the parish's various organizations/ministries. Does not include fundraising expenses.

### 5135 - Professional & Consulting Fees

- Subaccount of: [REDACTED]
- Account Type: Expense
- Tax Line: Expenditures: 4860 – Professional and consulting fees
- Description: Fees paid to individuals or firms for the delivery of specialized services. The individuals are not on the parish's payroll. The types of professional services include: appraisals, bookkeeping, engineering, surveying, etc. Consulting services covers a range of services designed to help the parish improve performance through the analysis of existing issues, the development of future plans and unbiased recommendations.



### 5140 – Professional Development

- Subaccount of: No subaccount to be listed here
- Account Type: Expense
- Tax Line: Expenditures: 4870 – Education and training for staff
- Description: Expenses incurred to improve and increase the capabilities of staff through access to education and training opportunities.

### 5145 – Project Advance Expense

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Expenses incurred to deliver the Project Advance campaign. Includes both parish and diocesan expenses.

### 5150 – Property Taxes

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy costs
- Description: Payment of a real estate *ad-valorem* tax, calculated by a local government and based on the total assessed value of the property, including both land and buildings.

### 5155 – Repairs & Maintenance EXTRAORDINARY

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for the repair and maintenance projects exceeding the Parish Spending Limit. Permission is required from the Archbishop before disbursement. The parish is to set up subaccounts for each project. Similar and related projects are to be grouped together.  
**No posting to this account.**





### 5155-01 – R&M Extra 1 (parish to rename)

- Subaccount of: **5155 – Repairs & Maintenance EXTRAORDINARY**
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy costs
- Description: Expenses incurred for the repair of [Name of Project].

### 5160 – Repairs, Maintenance and Equipment ORDINARY

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy costs
- Description: Expenses incurred for repairs and maintenance and the purchase of small equipment valued below the Parish Spending Limit.

### 5170 – Religious Education Expenses

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for expenses incurred in the delivery of religious education programs. Does not include salaries, wages and benefits.  
**No posting to this account.**

### 5171 – Adult

- Subaccount of: **5170 – Religious Education Expenses**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other expenditures
- Description: Expenses incurred in the delivery of religious education programs to adults, not including RCIA. Does not include salaries, wages and benefits.

### 5172 – P.R.E.P.

- Subaccount of: **5170 – Religious Education Expenses**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other expenditures
- Description: Expenses incurred in the delivery of parish religious education programs. Does not include salaries, wages and benefits.



### 5173 – R.C.I.A.

- Subaccount of: **5170 – Religious Education Expenses**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other expenditures
- Description: Expenses incurred in the delivery of Rite of Christian Initiation for Adults programs. Does not include salaries, wages and benefits.

### 5174 – Youth

- Subaccount of: **5170 – Religious Education Expenses**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other expenditures
- Description: Expenses incurred in the delivery of religious educations programs for youth. Does not include salaries, wages and benefits.

### 5180 – Rental Expenses

- Subaccount of: **5180 – Rental Expenses**
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for expenses incurred to rent equipment or facilities for use by the parish.  
**No posting to this account.**

### 5181 – Equipment

- Subaccount of: **5180 – Rental Expenses**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other expenditures
- Description: Expenses incurred to rent equipment for use by the parish.

### 5182 – Facilities

- Subaccount of: **5180 – Rental Expenses**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other expenditures
- Description: Expenses incurred to rent facilities for use by the parish, such as the rental of catered ballroom to host the parish gala.



### 5190 – Salaries & Wages Expense

- Subaccount of: [Redacted]
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for expenses incurred to compensate staff.  
**No posting to this account.**

### 5191 – Pastor

- Subaccount of: **5190 – Salaries & Wages Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4880 – Total expenditures on compensation
- Description: Gross wages for the pastor.

### 5192 – Assistant Pastor

- Subaccount of: **5190 – Salaries & Wages Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4880 – Total expenditures on compensation
- Description: Gross wages for the assistant pastor.

### 5193 – Lay Staff

- Subaccount of: **5190 – Salaries & Wages Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4880 – Total expenditures on compensation
- Description: Gross wages for lay staff.

### 5194 – Replacement Ministry

- Subaccount of: **5190 – Salaries & Wages Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4880 – Total expenditures on compensation
- Description: Expenses incurred for the remuneration of priests providing assistance while the pastor is away for vacation.



### 5200 – Benefits Expense

- Subaccount of: [REDACTED]  
Account Type: Expense  
Tax Line: <Unassigned>  
Description: Parent account for expenses incurred to provide employment benefits for staff.  
**No posting to this account.**

### 5201 – Canada Pension Plan

- Subaccount of: **5200 – Benefits Expense**  
Account Type: Expense  
Tax Line: Expenditures: 4880 – Total expenditures on compensation  
Description: Cost of the parish’s portion of Canada Pension Plan payroll benefits.

### 5202 – CISVA Group Benefits

- Subaccount of: **5200 – Benefits Expense**  
Account Type: Expense  
Tax Line: Expenditures: 4880 – Total expenditures on compensation  
Description: Cost of the parish’s portion of group benefits.

### 5203 – Employment Insurance

- Subaccount of: **5200 – Benefits Expense**  
Account Type: Expense  
Tax Line: Expenditures: 4880 – Total expenditures on compensation  
Description: Cost of the parish’s portion of employment insurance payroll benefits.

### 5204 – Medical Services Plan

- Subaccount of: **5200 – Benefits Expense**  
Account Type: Expense  
Tax Line: Expenditures: 4880 – Total expenditures on compensation  
Description: Expenditures for medical plan premiums.



### 5205 – Priests’ Benefits

- Subaccount of: **5200 – Benefits Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4880 – Total expenditures on compensation
- Description: Benefit costs for active and retired priests.

### 5206 – WorkSafe BC

- Subaccount of: **5200 – Benefits Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4880 – Total expenditures on compensation
- Description: Cost of WorkSafe BC coverage for both employees and contractors without coverage for which the parish is liable.

### 5207 – Room Benefit

- Subaccount of: **5200 – Benefits Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4880 – Total expenditures on compensation
- Description: To record the both the taxable benefit and payroll deduction. At year-end, account balance should be \$0

### 5208 – Board Benefit

- Subaccount of: **5200 – Benefits Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4880 – Total expenditures on compensation
- Description: To record the both the taxable benefit and payroll deduction. At year-end, account balance should be \$0.

### 5220 – Special Donations Disbursements

- Subaccount of: **5200 – Benefits Expense**
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for the disbursement of special donations received and earmarked for a particular purpose. The parish is to set up an account for each purpose.  
**No posting to this account.**



## 5225 – Domestic

- Subaccount of: **5220 – Special Donations Disbursements**  
Account Type: Expense  
Tax Line: <Unassigned>  
Description: Parent account for special donations funding disbursements in Canada.  
**No posting to this account.**

## 5225-01 – Altar Flower Expenses

- Subaccount of: **5225 – Domestic**  
Account Type: Expense  
Tax Line: Expenditures: 4891 – Cost of All Purchased Supplies  
Description: Expenses associated with altar flowers.

## 5225-02 – Initial Offering Disbursements

- Subaccount of: **5225 – Domestic**  
Account Type: Expense  
Tax Line: Expenditures: 4840 – Office supplies and expenses  
Description: Expenses associated with donation envelopes.

## 5225-03 – Mite Boxes Disbursements

- Subaccount of: **5225 – Domestic**  
Account Type: Expense  
Tax Line: Expenditures: 5050 – Total Gifts to qualified donees  
Description: Remittance of Mite Box Collections to RCAV, Vocations Office.

## 5225-04 – Pro-Life Sunday Disbursements

- Subaccount of: **5225 – Domestic**  
Account Type: Expense  
Tax Line: Expenditures: 5050 – Total Gifts to qualified donees  
Description: Remittance of Pro-Life Sunday Collections to RCAV, Ministries & Outreach Office.



### 5225-05 – Gifts-in-Kind Disbursements

- Subaccount of: **5225 – Domestic**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other Expenses
- Description: Use of non-cash gifts.

### 5230 – Foreign Disbursements

- Subaccount of: **5220 – Special Donations Disbursements**
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for parish-controlled foreign projects. Parish is to set up a subaccount for each project.  
**No posting to this account.**

### 5230-01 – Project 1

- Subaccount of: **5230 – Foreign**
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other Expenses
- Description: Costs of a parish-controlled project in a foreign country paid to an agent in accordance with associated agency agreement. Does not include disbursements for disaster relief which are remitted to RCAV.

### 5240 – Subsidies – Elementary School

- Subaccount of:
- Account Type: Expense
- Tax Line: <Unassigned>
- Description: Parent account for elementary school subsidies.  
**No posting to this account.**

### 5241 – Fundraising Subsidy

- Subaccount of: **5240 – Subsidies – Elementary School**
- Account Type: Expense
- Tax Line: Expenditures: 5050 – Total Gifts to qualified donees
- Description: The return of funds raised by the elementary school students and their parents that were deposited in the parish’s bank account, less any expenses paid by the parish.



### 5242 – Parish Support

- Subaccount of: **5240 – Subsidies – Elementary School**  
Account Type: Expense  
Tax Line: Expenditures: 5050 – Total Gifts to qualified donees  
Description: Funds paid to the elementary school to support the school’s budget in accordance with CISVA policy.

### 5243 – Tuition Assistance

- Subaccount of: **5240 – Subsidies – Elementary School**  
Account Type: Expense  
Tax Line: Expenditures: 5050 – Total Gifts to qualified donees  
Description: Funds provided to the elementary school for specific families that have applied and qualified for financial assistance.

### 5250 – Subsidies – High School

- Subaccount of:   
Account Type: Expense  
Tax Line: <Unassigned>  
Description: Parent account for regional secondary school subsidies.  
**No posting to this account.**

### 5251 – Fundraising Subsidy

- Subaccount of: **5250 – Subsidies – High School**  
Account Type: Expense  
Tax Line: Expenditures: 5050 – Total Gifts to qualified donees  
Description: The return of funds raised by the regional secondary school students and their parents that were deposited in the parish’s bank account, less any expenses paid by the parish.

### 5252 – Parish Support

- Subaccount of: **5250 – Subsidies – High School**  
Account Type: Expense  
Tax Line: Expenditures: 5050 – Total Gifts to qualified donees  
Description: Monthly cost per qualifying student paid to the regional secondary school in accordance with CISVA policy.





### 5253 – Tuition Assistance

- Subaccount of: **5250 – Subsidies – High School**  
Account Type: Expense  
Tax Line: Expenditures: 5050 – Total Gifts to qualified donees  
Description: Funds provided to the regional secondary school for specific families that have applied and qualified for financial assistance.

### 5260 – Utilities

- Subaccount of: **[REDACTED]**  
Account Type: Expense  
Tax Line: <Unassigned>  
Description: Parent account for all utility costs.  
**No posting to this account.**

### 5261 – Civic Utilities

- Subaccount of: **5260 – Utilities Expense**  
Account Type: Expense  
Tax Line: Expenditures: 4850 – Occupancy Costs  
Description: Expenditures for the cost of civic utilities not included in the property taxes.

### 5262 – Electricity

- Subaccount of: **5260 – Utilities Expense**  
Account Type: Expense  
Tax Line: Expenditures: 4850 – Occupancy Costs  
Description: Expenditures for the cost of electricity.

### 5263 – Natural Gas

- Subaccount of: **5260 – Utilities Expense**  
Account Type: Expense  
Tax Line: Expenditures: 4850 – Occupancy Costs  
Description: Expenditures for the cost of natural gas.



### 5264 – Sanitation

- Subaccount of: **5260 – Utilities Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy Costs
- Description: Expenditures for the cost of garbage pickup.

### 5265 – Security Monitoring

- Subaccount of: **5260 – Utilities Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy Costs
- Description: Expenditures for real-time alarm monitoring.

### 5266 – Telephone, Cable, Internet

- Subaccount of: **5260 – Utilities Expense**
- Account Type: Expense
- Tax Line: Expenditures: 4850 – Occupancy Costs
- Description: Expenditures for the parish telephone, cable and internet. Also includes the operating costs of the priests' cell phones.

### 5999 – Miscellaneous Expense

- Subaccount of:
- Account Type: Expense
- Tax Line: Expenditures: 4920 – Other Expenditures
- Description: Expenditures that cannot be classified anywhere else.



## Appendix I: Balance Sheet Format

### RCAV - Sample Parish

### Balance Sheet

As of December 31, 2018

	<u>Dec 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<i>Chequing/Savings</i>	
1005 · BMO Chequing Account (CDN)	0.00
1006 · BMO Gaming Account	0.00
1007 · BMO Bingo	0.00
1008 · BMO Bingo Trust	0.00
1009 · Gift-in-Kind Bank	0.00
1010 · BMO Chequing Account (USD)	0.00
1015 · Chancery Deposit Account	0.00
1020 · Other Investments	0.00
<b>Total Chequing/Savings</b>	<b>0.00</b>
<i>Accounts Receivable</i>	
1100 · Accounts Receivable	0.00
<b>Total Accounts Receivable</b>	<b>0.00</b>
<i>Other Current Assets</i>	
1150 · GST Rebate Receivable	0.00
1200 · Petty Cash Fund (CDN)	0.00
1250 · Petty Cash Fund (USD)	0.00
1300 · Inventory	0.00
1400 · Prepaid Expenses	0.00
<b>Total Other Current Assets</b>	<b>0.00</b>
<b>Total Current Assets</b>	<b>0.00</b>
<b>Fixed Assets</b>	
<i>1500 · Real Estate (Charitable)</i>	
1505 · Church	
1505-01 · Building	0.00
1505-02 · Land	0.00
<b>Total 1505 · Church</b>	<b>0.00</b>
1510 · Rectory	
1510-01 · Building	0.00
1510-02 · Land	0.00
<b>Total 1510 · Rectory</b>	<b>0.00</b>
1515 · Hall	
1515-01 · Building	0.00
1515-02 · Land	0.00
<b>Total 1515 · Hall</b>	<b>0.00</b>
1520 · School	
1520-01 · Building	0.00
1520-02 · Land	0.00
<b>Total 1520 · School</b>	<b>0.00</b>



**RCAV - Sample Parish  
Balance Sheet**

As of December 31, 2018

	<u>Dec 31, 18</u>
1525 · Other Property	
1525-01 · Building	0.00
1525-02 · Land	0.00
<b>Total 1525 · Other Property</b>	<b>0.00</b>
1599 · Accumulated Depreciation	0.00
<b>Total 1500 · Real Estate (Charitable)</b>	<b>0.00</b>
<b>1600 · Real Estate (Holding)</b>	
1601 · Property Address 1	
1601-01 · Building	0.00
1601-02 · Land	0.00
<b>Total 1601 · Property Address 1</b>	<b>0.00</b>
1602 · Property Address 2	
1602-01 · Building	0.00
1602-02 · Land	0.00
<b>Total 1602 · Property Address 2</b>	<b>0.00</b>
1699 · Accumulated Depreciation	0.00
<b>Total 1600 · Real Estate (Holding)</b>	<b>0.00</b>
<b>1700 · Furniture &amp; Fixtures</b>	
1701 · F&F Item 1	0.00
1702 · F&F Item 2	0.00
1799 · Accumulated Depreciation	0.00
<b>Total 1700 · Furniture &amp; Fixtures</b>	<b>0.00</b>
<b>1800 · Equipment</b>	
1801 · Equip Item 1	0.00
1802 · Equip Item 2	0.00
1899 · Accumulated Depreciation	0.00
<b>Total 1800 · Equipment</b>	<b>0.00</b>
<b>1900 · Precious Articles</b>	
1901 · Precious Item 1	0.00
1902 · Precious Item 2	0.00
1999 · Accumulated Depreciation	0.00
<b>Total 1900 · Precious Articles</b>	<b>0.00</b>
<b>Total Fixed Assets</b>	<b>0.00</b>
<b>Other Assets</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	0.00
2005 · Due to RCAV	0.00
<b>Total Accounts Payable</b>	<b>0.00</b>



**RCAV - Sample Parish  
Balance Sheet**

As of December 31, 2018

	<u>Dec 31, 18</u>
<b><i>Other Current Liabilities</i></b>	
2010 · Project Advance Payable	0.00
2015 · Benefits Payable	
2016 · CISVA Payable	0.00
2017 · CRA Payable	0.00
2018 · Medical Plan Payable	0.00
2019 · WorkSafe BC Payable	0.00
<b>Total 2015 · Benefits Payable</b>	<b>0.00</b>
2035 · Due to Employees	
2036 · Salaries & Wages Payable	0.00
2037 · Accrued Vacation Payable	0.00
<b>Total 2035 · Due to Employees</b>	<b>0.00</b>
2050 · Security Deposit Payable	0.00
2055 · School Subsidies Payable	0.00
<b>Total Other Current Liabilities</b>	<b>0.00</b>
<b>Total Current Liabilities</b>	<b>0.00</b>
<b>Long Term Liabilities</b>	
<b><i>2100 · Loans Payable</i></b>	
2110 · Bank Loan Payable	0.00
2120 · Chancery Loan Payable	0.00
2130 · Promissory Notes	0.00
<b>Total 2100 · Loans Payable</b>	<b>0.00</b>
<b>Total Long Term Liabilities</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>0.00</b>
<b>Equity</b>	
3000 · General Reserve	0.00
3005 · Opening General Reserves	0.00
3100 · Special Program Reserves	
3101 · Temporarily Held	
3101-01 · Building Fund	0.00
3101-02 · Temporary Fund 2	0.00
<b>Total 3101 · Temporarily Held</b>	<b>0.00</b>
3102 · Permanently Held	
3102-01 · Bursary Fund	0.00
3102-02 · Scholarship Fund	0.00
3102-03 · Permanent Fund 3	0.00
<b>Total 3102 · Permanently Held</b>	<b>0.00</b>
<b>Total 3100 · Special Program Reserves</b>	<b>0.00</b>
3999 · Retained Earnings	0.00
<b>Net Income</b>	<b>0.00</b>
<b>Total Equity</b>	<b>0.00</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>0.00</b>



## Appendix II: Profit & Loss Statement Format

### RCAV - Sample Parish

### Profit & Loss

January through December, 2018

	<u>Jan - Dec 18</u>
<b>Income</b>	
4000 · BC Catholic Collection	
4000-01 · Receipts	0.00
4000-02 · No Receipts	0.00
<b>Total 4000 · BC Catholic Collection</b>	<b>0.00</b>
4005 · Bequests	0.00
4010 · Building Fund Collection	
4010-01 · Receipts	0.00
4010-02 · No Receipts	0.00
<b>Total 4010 · Building Fund Collection</b>	<b>0.00</b>
4015 · Bulleting Advertising Income	0.00
4020 · Collections - Charitable Works	
4025 · Disaster Relief	
4025-01 · Receipts	0.00
4025-02 · No Receipts	0.00
<b>Total 4025 · Disaster Relief</b>	<b>0.00</b>
4030 · Parish-based Appeals	
4031 · Appeal 1	
4031-01 · Receipts	0.00
4031-02 · No Receipts	0.00
<b>Total 4031 · Appeal 1</b>	<b>0.00</b>
4032 · Appeal 2	
4032-01 · Receipts	0.00
4032-02 · No Receipts	0.00
<b>Total 4032 · Appeal 2</b>	<b>0.00</b>
<b>Total 4030 · Parish-based Appeals</b>	<b>0.00</b>
4050 · Registered Charities	
4051 · Charity 1	
4051-01 · Receipts	0.00
4051-02 · No Receipts	0.00
<b>Total 4051 · Charity 1</b>	<b>0.00</b>
4052 · Charity 2	
4052-01 · Receipts	0.00
4052-02 · No Receipts	0.00
<b>Total 4052 · Charity 2</b>	<b>0.00</b>
<b>Total 4050 · Registered Charities</b>	<b>0.00</b>
<b>Total 4020 · Collections - Charitable Works</b>	<b>0.00</b>
4070 · Collection Ordinary Receipts	
4071 · Christmas Day	0.00
4072 · Easter Sunday	0.00
4073 · New Year's Day	0.00
4074 · Sunday Masses	0.00
<b>Total 4070 · Collection Ordinary Receipts</b>	<b>0.00</b>



**RCAV - Sample Parish**  
**Profit & Loss**  
January through December, 2018

	<u>Jan - Dec 18</u>
4080 · Collection Ordinary No Receipts	
4081 · Christmas Day	0.00
4082 · Easter Sunday	0.00
4083 · New Year's Day	0.00
4084 · Sunday Donations	0.00
<b>Total 4080 · Collection Ordinary No Receipts</b>	<b>0.00</b>
4100 · Diocesan & National Collections	
4101 · Catholic Missions in Canada	
4101-01 · Receipts	0.00
4101-02 · No Receipts	0.00
<b>Total 4101 · Catholic Missions in Canada</b>	<b>0.00</b>
4102 · Evangelization of the Nations	
4102-01 · Receipts	0.00
4102-02 · No Receipts	0.00
<b>Total 4102 · Evangelization of the Nations</b>	<b>0.00</b>
4103 · Holy Land	
4103-01 · Receipts	0.00
4103-02 · No Receipts	0.00
<b>Total 4103 · Holy Land</b>	<b>0.00</b>
4104 · Home Missions	
4104-01 · Receipts	0.00
4104-02 · No Receipts	0.00
<b>Total 4104 · Home Missions</b>	<b>0.00</b>
4105 · Needs of the Canadian Church	
4105-01 · Receipts	0.00
4105-02 · No Receipts	0.00
<b>Total 4105 · Needs of the Canadian Church</b>	<b>0.00</b>
4106 · Peter's Pence	
4106-01 · Receipts	0.00
4106-02 · No Receipts	0.00
<b>Total 4106 · Peter's Pence</b>	<b>0.00</b>
4107 · Pope's Pastoral Works	
4107-01 · Receipts	0.00
4107-02 · No Receipts	0.00
<b>Total 4107 · Pope's Pastoral Works</b>	<b>0.00</b>
4108 · Share Lent	
4108-01 · Receipts	0.00
4108-02 · No Receipts	0.00
<b>Total 4108 · Share Lent</b>	<b>0.00</b>
4109 · St. Joseph's Society	
4109-01 · Receipts	0.00
4109-02 · No Receipts	0.00
<b>Total 4109 · St. Joseph's Society</b>	<b>0.00</b>



**RCAV - Sample Parish**  
**Profit & Loss**  
January through December, 2018

	<u>Jan - Dec 18</u>
4110 · Work of Vocations	
4110-01 · Receipts	0.00
4110-02 · No Receipts	0.00
<b>Total 4110 · Work of Vocations</b>	<b>0.00</b>
4111 · Youth Ministry	
4111-01 · Receipts	0.00
4111-02 · No Receipts	0.00
<b>Total 4111 · Youth Ministry</b>	<b>0.00</b>
<b>Total 4100 · Diocesan &amp; National Collections</b>	<b>0.00</b>
4120 · Diocesan Grant	0.00
4125 · Event Income	0.00
4130 · Fundraising Income	
4140 · Bazaar	
4140-01 · Receipts	0.00
4140-02 · No Receipts	0.00
4140-03 · Expenses	0.00
<b>Total 4140 · Bazaar</b>	<b>0.00</b>
4150 · Bingo	
4150-01 · Receipts	0.00
4150-02 · No Receipts	0.00
4150-03 · Expenses	0.00
<b>Total 4150 · Bingo</b>	<b>0.00</b>
4160 · Other Fundraising	
4161 · FR Event 1	
4161-01 · Receipts	0.00
4161-02 · No Receipts	0.00
4161-03 · Expenses	0.00
<b>Total 4161 · FR Event 1</b>	<b>0.00</b>
4162 · FR Event 2	
4162-01 · Receipts	0.00
4162-02 · No Receipts	0.00
4162-03 · Expenses	0.00
<b>Total 4162 · FR Event 2</b>	<b>0.00</b>
<b>Total 4160 · Other Fundraising</b>	<b>0.00</b>
4180 · Parish Organization Fundraising	
4181 · FR Event1	
4181-01 · Receipts	0.00
4181-02 · No Receipts	0.00
4181-03 · Expenses	0.00
<b>Total 4181 · FR Event1</b>	<b>0.00</b>
4182 · FR Event 2	
4182-01 · Receipts	0.00
4182-02 · No Receipts	0.00
4182-03 · Expenses	0.00
<b>Total 4182 · FR Event 2</b>	<b>0.00</b>
<b>Total 4180 · Parish Organization Fundraising</b>	<b>0.00</b>





**RCAV - Sample Parish**  
**Profit & Loss**  
January through December, 2018

	<u>Jan - Dec 18</u>
4200 · School Fundraising	
4201 · FR Event 1	
4201-01 · Receipts	0.00
4201-02 · No Receipts	0.00
4201-03 · Expenses	0.00
<b>Total 4201 · FR Event 1</b>	<b>0.00</b>
4202 · FR Event 2	
4202-01 · Receipts	0.00
4202-02 · No Receipts	0.00
4202-03 · Expenses	0.00
<b>Total 4202 · FR Event 2</b>	<b>0.00</b>
<b>Total 4200 · School Fundraising</b>	<b>0.00</b>
<b>Total 4130 · Fundraising Income</b>	<b>0.00</b>
4250 · GST/HST Rebate Income	0.00
4255 · Insurance Claim Recoveries	0.00
4260 · Interest Income	
4261 · Chancery Interest	0.00
4262 · Investment Interest	0.00
<b>Total 4260 · Interest Income</b>	<b>0.00</b>
4270 · Interest Rebate from LIRF	0.00
4275 · Preschools & Daycare Programs	
4276 · Preschool Registration Fees	0.00
4277 · Preschool Donations	
4277-01 · Receipts	0.00
4277-02 · No Receipts	0.00
<b>Total 4277 · Preschool Donations</b>	<b>0.00</b>
4278 · Preschool Fundraising	
4278-01 · Receipts	0.00
4278-02 · No Receipts	0.00
4278-03 · Expenses	0.00
<b>Total 4278 · Preschool Fundraising</b>	<b>0.00</b>
4279 · Daycare Program	0.00
4280 · Out-of-School Care Program	0.00
<b>Total 4275 · Preschools &amp; Daycare Programs</b>	<b>0.00</b>
4290 · Program Income	
4291 · Program 1	0.00
4292 · Program 2	0.00
<b>Total 4290 · Program Income</b>	<b>0.00</b>
4300 · Project Advance Rebate	0.00
4305 · Religious Education Income	
4310 · Adult	0.00
4315 · P.R.E.P.	0.00
4320 · R.C.I.A.	0.00
4325 · Youth	0.00
<b>Total 4305 · Religious Education Income</b>	<b>0.00</b>



**RCAV - Sample Parish**  
**Profit & Loss**  
January through December, 2018

	<u>Jan - Dec 18</u>
4450 · Rental Income	
4451 · Property 1 (e.g. 1234 Main St)	0.00
4452 · Property 2 (e.g. 1234 Main St)	0.00
<b>Total 4450 · Rental Income</b>	<b>0.00</b>
4470 · Sale of Goods	
4471 · Publications	0.00
4472 · Religious Articles	0.00
4473 · Other Items	0.00
<b>Total 4470 · Sale of Goods</b>	<b>0.00</b>
4490 · Sale of Property	0.00
4500 · Shrines, Candles, Vigil Lights	0.00
4600 · Special Donations	
4601 · Altar Flowers Collection	
4601-01 · Receipts	0.00
4601-02 · No Receipts	0.00
<b>Total 4601 · Altar Flowers Collection</b>	<b>0.00</b>
4602 · Initial Offering	
4602-01 · Receipts	0.00
4602-02 · No Receipts	0.00
<b>Total 4602 · Initial Offering</b>	<b>0.00</b>
4603 · Mite Boxes	
4603-01 · Receipts	0.00
4603-02 · No Receipts	0.00
<b>Total 4603 · Mite Boxes</b>	<b>0.00</b>
4604 · Pro-Life Sunday	
4604-01 · Receipts	0.00
4604-02 · No Receipts	0.00
<b>Total 4604 · Pro-Life Sunday</b>	<b>0.00</b>
4605 · Gifts-in-Kind	
4605-01 · Receipts	0.00
4605-02 · No Receipts	0.00
<b>Total 4605 · Gifts-in-Kind</b>	<b>0.00</b>
<b>Total 4600 · Special Donations</b>	<b>0.00</b>
4700 · Stole Fees	
4700-01 · Receipts	0.00
4700-02 · No Receipts	0.00
<b>Total 4700 · Stole Fees</b>	<b>0.00</b>
4705 · Youth Ministry Rebate	0.00
4999 · Miscellaneous Income	0.00
<b>Total Income</b>	<b>0.00</b>
<b>Expense</b>	
5000 · Advertising and Promotion	0.00
5005 · Altar & Sanctuary Supplies	0.00
5010 · Bank Service Charges	0.00
5015 · The BC Catholic Subscription	0.00



**RCAV - Sample Parish**  
**Profit & Loss**  
January through December, 2018

	Jan - Dec 18
5020 · Capital Acquisitions	
5021 · Building Purchase	0.00
5022 · Building Construction	0.00
5023 · Equipment	0.00
5024 · Furniture & Fixtures	0.00
5025 · Land	0.00
5026 · Precious Articles	0.00
<b>Total 5020 · Capital Acquisitions</b>	<b>0.00</b>
5040 · Charitable Works Contributions	
5041 · Disaster Relief	0.00
5042 · Parish-based Appeals	0.00
5043 · Registered Charities	0.00
<b>Total 5040 · Charitable Works Contributions</b>	<b>0.00</b>
5045 · Convent Expenses	0.00
5050 · Cost of Goods Sold	
5060 · Debt Interest Expense	
5060-01 · Loan 1	0.00
<b>Total 5060 · Debt Interest Expense</b>	<b>0.00</b>
5065 · Diocesan Assessment	0.00
5070 · Diocesan/Ntnl Coll Remittance	
5071 · Catholic Missions	0.00
5072 · Evangelization of the Nations	0.00
5073 · Holy Land	0.00
5074 · Home Missions	0.00
5075 · Needs of the Canadian Church	0.00
5076 · Peter's Pence	0.00
5077 · Pope's Pastoral Works	0.00
5078 · Share Lent	0.00
5079 · St. Joseph's Society	0.00
5080 · Work of Vocations	0.00
5081 · Youth Ministry	0.00
<b>Total 5070 · Diocesan/Ntnl Coll Remittance</b>	<b>0.00</b>
5090 · Food & Household Supplies	0.00
5100 · GST/HST & PST Expense	
5101 · GST/HST Expense	0.00
5102 · PST Expense	0.00
<b>Total 5100 · GST &amp; PST Expense</b>	<b>0.00</b>
5110 · Honoraria	0.00
5115 · Insurance Expense	0.00
5120 · Janitorial Expense	0.00
5125 · Office Supplies	0.00
5130 · Parish Organization Expense	0.00
5135 · Professional & Consulting Fees	0.00
5140 · Professional Development	0.00
5145 · Project Advance Expense	0.00
5150 · Property Taxes	0.00



**RCAV - Sample Parish**  
**Profit & Loss**  
January through December, 2018

	<u>Jan - Dec 18</u>
5155 · Repair & Mtnc EXTRAORDINARY	
5155-01 · R&M Extra 1	0.00
<b>Total 5155 · Repair &amp; Mtnc EXTRAORDINARY</b>	<b>0.00</b>
5160 · Repair & Mtnc ORDINARY	0.00
5170 · Religious Education Expense	
5171 · Adult	0.00
5172 · P.R.E.P.	0.00
5173 · RCIA	0.00
5174 · Youth	0.00
<b>Total 5170 · Religious Education Expense</b>	<b>0.00</b>
5180 · Rental Expense	
5181 · Equipment Rental Expense	0.00
5182 · Facilities Rental Expense	0.00
<b>Total 5180 · Rental Expense</b>	<b>0.00</b>
5190 · Salaries Expense	
5191 · Pastor	0.00
5192 · Assistant Pastor	0.00
5193 · Lay Staff	0.00
5194 · Replacement Ministry	0.00
<b>Total 5190 · Salaries Expense</b>	<b>0.00</b>
5200 · Benefits Expense	
5201 · Canada Pension Plan	0.00
5202 · CISVA Grp Benefits	0.00
5203 · Employment Insurance	0.00
5204 · Medical Services Plan	0.00
5205 · Priests' Benefits	0.00
5206 · WorkSafe BC	0.00
5207 · Room Benefit	0.00
5208 · Board Benefit	0.00
<b>Total 5200 · Benefits Expense</b>	<b>0.00</b>
5220 · Special Donations Disbursements	
5225 · Domestic	
5225-01 · Altar Flower	0.00
5225-02 · Initial Offering	0.00
5225-03 · Mite Boxes	0.00
5225-04 · Pro-Life Sunday	0.00
5225-05 · Gifts-in-Kind	0.00
<b>Total 5225 · Domestic</b>	<b>0.00</b>
5230 · Foreign	
5230-01 · Project 1	0.00
<b>Total 5230 · Foreign</b>	<b>0.00</b>
<b>Total 5220 · Special Donations Disbursements</b>	<b>0.00</b>



**RCAV - Sample Parish**  
**Profit & Loss**  
January through December, 2018

	<u>Jan - Dec 18</u>
5240 · Subsidies Elementary School	
5241 · Fundraising	0.00
5242 · Parish Support	0.00
5243 · Tuition Assistance	0.00
<b>Total 5240 · Subsidies Elementary School</b>	<b>0.00</b>
5250 · Subsidies High School	
5251 · Fundraising	0.00
5252 · Parish Support	0.00
5253 · Tuition Assistance	0.00
<b>Total 5250 · Subsidies High School</b>	<b>0.00</b>
5260 · Utilities Expense	
5261 · Civic Utilities	0.00
5262 · Electricity	0.00
5263 · Natural Gas	0.00
5264 · Sanitation	0.00
5265 · Security Monitoring	0.00
5266 · Telephone, Cable, Internet	0.00
<b>Total 5260 · Utilities Expense</b>	<b>0.00</b>
5999 · Miscellaneous Expenses	0.00
<b>Total Expense</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>