



## 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.

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

*+ J. Michael Miller CSB*

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**Archbishop of Vancouver**



## Chart of Accounts Listing

### *Current Asset Accounts*

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

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

#### **1006 BMO Gaming Account**

- Subaccount of: [REDACTED]
- Account Type: Bank
- Tax Line: Assets: 4100 – Cash, bank accounts, investments
- 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, investments
- 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, investments
- 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, investments  
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, investments  
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, investments  
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, investments  
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: Other Current Asset  
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 consumed.

### 1450 Right of Use Leases

**NEW ACCOUNT**

- Subaccount of: [REDACTED]  
Account Type: Other Current Asset  
Tax Line: Assets: 4170 – Other Assets  
Description: Current cost of lease contracts.

### *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

- X** 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 purpose of the parish.  
**No posting to this account.**

## 1525-01 Building

- X** 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

- X** Subaccount of: **1525 – 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

- X** 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

- X** 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.**

### 1602-01 Building

- X** 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

- X** 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

- X** 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: **1700 - Furniture & Fixtures**
- 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: [Redacted]  
 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:    Other Current Liability  
Tax Line:         Liabilities: 4320 – Amounts owing (non-arm’s length)  
Description:     Funds owed by the parish to the Archdiocese of Vancouver.

**2010                      Project Advance Payable**

Subaccount of:   
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:   
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 INACTIVATE**

**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: **2015 – Benefits Payable**  
 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: **2035 – Due to Employees**  
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: **2035 – Due to Employees**  
Account Type: Other Current Liability  
Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities  
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.



**2060                  Deferred Income                  NEW ACCOUNT**

Subaccount of:   
Account Type: Other Current Liability  
Tax Line: Liabilities: 4310 – Deferred Revenue  
Description: Funds received for goods and services that have not yet been delivered.

**2090                  Operating Lease Liability                  NEW ACCOUNT**

Subaccount of:   
Account Type: Other Current Liability  
Tax Line: Liabilities: 4300 – Accounts payable & accrued liabilities  
Description: Current value of the lease liability.

***Long-term Liabilities***

**2100                  Loans Payable**

Subaccount of:   
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 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 RCAV.

## 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:  
Account Type: Equity  
Tax Line: <Unassigned>  
Description: Unrestricted net assets.

## 3005 Opening General Reserves

- Subaccount of:  
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:    
 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 Maintenance Fund** NAME CHANGE

Subaccount of: 3101 – Temporarily Held  
 Account Type: Equity  
 Tax Line: <Unassigned>  
 Description: Funds collected and temporarily held to be spent on building maintenance.

**3101-02 Parish Redevelopment Fund** NEW ACCOUNT

Subaccount of: 3101 – Temporarily Held  
 Account Type: Equity  
 Tax Line: <Unassigned>  
 Description: Funds collected and temporarily held to be spent on the redevelopment of the parish.



**3101-03 School Redevelopment Fund**

**NEW ACCOUNT**

**X** Subaccount of: **3101 – Temporarily Held**  
 Account Type: Equity  
 Tax Line: <Unassigned>  
 Description: Funds collected and temporarily held to be spent on the redevelopment of [name of school].

**3101-04 Seismic Upgrade Fund**

**NEW ACCOUNT**

**X** Subaccount of: **3101 – Temporarily Held**  
 Account Type: Equity  
 Tax Line: <Unassigned>  
 Description: Funds collected and temporarily held to be spent on the seismic upgrade of the buildings on the parish campus.

**3102 Permanently Held**

**X** 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**

**X** 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: **3999 – Retained Earnings**  
 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: **4000 – BC Catholic Collection**  
 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 receiptable 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; reserve for a future parish or school construction project; or reserve for seismic upgrades.  
 All funds collected are retained by the parish.  
**No posting to this account.**





**4010-01 Receipts INACTIVATE**

**4010-02 No Receipts INACTIVATE**

**4011 Building Maintenance NEW ACCOUNT**

**X** Subaccount of: **4010 – Building Fund Collection**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for the donations received to offset the cost of building maintenance. All funds collected are retained by the parish.  
**No posting to this account.**

**4011-01 Receipts NEW ACCOUNT**

**X** Subaccount of: **4011 – Building Maintenance Collection**  
 Account Type: Income  
 Tax Line: Revenue: 4500 – Total tax-receipted gifts  
 Description: Envelope donations received to offset the cost of building maintenance. All funds collected are retained by the parish.  
**The parish will issue tax receipts.**

**4011-02 No Receipts NEW ACCOUNT**

**X** Subaccount of: **4011 – Building Maintenance Collection**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable gifts)  
 Description: Loose donations received to offset the cost of building maintenance. All funds collected are retained by the parish.  
**The parish will NOT issue tax receipts.**



**4012 Parish Redevelopment Fund NEW ACCOUNT**

**X** Subaccount of: **4010 – Building Fund Collection**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for the donations received to reserve for a future construction project. All funds collected are retained by the parish.  
**No posting to this account.**

**4012-01 Receipts NEW ACCOUNT**

**X** Subaccount of: **4012 – Parish Redevelopment Fund**  
 Account Type: Income  
 Tax Line: Revenue: 4500 – Total tax-receipted gifts  
 Description: Envelope donations received for a future parish construction project. All funds collected are retained by the parish.  
**The parish will issue tax receipts.**

**4012-02 No Receipts NEW ACCOUNT**

**X** Subaccount of: **4012 – Parish Redevelopment Fund**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable gifts)  
 Description: Loose donations received for a future parish construction project. All funds collected are retained by the parish.  
**The parish will NOT issue tax receipts.**

**4013 School Redevelopment Fund NEW ACCOUNT**

**X** Subaccount of: **4010 – Building Fund Collection**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for the donations received a future school construction project. All funds collected are retained by the parish.  
**No posting to this account.**



**4013-01 Receipts NEW ACCOUNT**

**X** Subaccount of: **4013 – School Redevelopment Fund**  
 Account Type: Income  
 Tax Line: Revenue: 4500 – Total tax-receipted gifts  
 Description: Envelope donations received for a future school construction project. All funds collected are retained by the parish.  
**The parish will issue tax receipts.**

**4013-02 No Receipts NEW ACCOUNT**

**X** Subaccount of: **4013 – School Redevelopment Fund**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable gifts)  
 Description: Loose donations received for a future school construction project. All funds collected are retained by the parish.  
**The parish will NOT issue tax receipts.**

**4014 Seismic Upgrade Fund NEW ACCOUNT**

**X** Subaccount of: **4010 – Building Fund Collection**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for the donations received to seismically upgrade the buildings on the parish campus. All funds collected are retained by the parish.  
**No posting to this account.**

**4014-01 Receipts NEW ACCOUNT**

**X** Subaccount of: **4014 – Seismic Upgrade Fund**  
 Account Type: Income  
 Tax Line: Revenue: 4500 – Total tax-receipted gifts  
 Description: Envelope donations received to seismically upgrade the buildings on the parish campus. All funds collected are retained by the parish.  
**The parish will issue tax receipts.**



**4014-02 No Receipts**

**NEW ACCOUNT**

Subaccount of: **4014 – Seismic Upgrade Fund**

Account Type: Income

Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable gifts)

Description: Loose donations received to seismically upgrade the buildings on the parish campus. 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.

**4018 CEWS Subsidy Income**

**NEW ACCOUNT**

Subaccount of:

Account Type: Income

Tax Line: Revenue: 4540 – Total revenue received from the federal government

Description: Revenue received from the federal government to support employers affected by COVID-19. Includes both the 10% wage subsidy and the Emergency Wage Subsidy.

**4020 Collection – 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 – Collection – 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 receiptable 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

- X** Subaccount of: **4020 – Collection – 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 (Parish to rename)

- X** 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

- X** 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

- X** Subaccount of: **4031 – Appeal 1**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable 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 (Parish to Rename)

- 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 receiptable 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 – Collection – 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 receiptable 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 receiptable 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:  
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:  
 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 receiptable 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 receiptable 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 receiptable 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 receiptable 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 receiptable 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

- X** 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

- X** 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

- X** Subaccount of: **4102 – Evangelization of the Nations**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable 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

- X** 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 receiptable gifts)
- Description: Loose donations received to support Christians in the Holy Land.  
**The parish will NOT issue tax receipts.**

### 4104 Home Mission

- 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 receiptable 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.  
**No posting to this account.**

#### 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 receiptable 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.  
**No posting to this account.**

### 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 receiptable 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.  
**No posting to this account.**





### 4107-01 Receipts

**X** 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

**X** Subaccount of: **4107 – Pope’s Pastoral Works**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable 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

**X** 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.  
**No posting to this account.**

### 4108-01 Receipts

**X** 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**

**X** Subaccount of: **4108 – Share Lent**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable 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**

**X** 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.  
**No posting to this account.**

**4109-01 Receipts**

**X** 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**

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



## 4110 Work of Vocations

- X** 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.  
**No posting to this account.**

### 4110-01 Receipts

- X** 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

- X** Subaccount of: **4110 – St. Joseph’s Society**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable 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

- X** 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.  
**No posting to this account.**



### 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 receiptable 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 from 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**

**INACTIVATE**



**4150 Bingo**

Subaccount of: **4130 – Fundraising Income**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for revenue from 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**

**INACTIVATE**

**4160 Other Fundraising**

Subaccount of: **4130 – Fundraising Income**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for revenue from 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 from [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 FR Event 1.  
**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 FR Event 1.  
**The parish will NOT issue tax receipts.**

**4161-03 Expenses**

**INACTIVATE**

**4162 FR Event 2 (parish to rename)**

Subaccount of: **4160 – Other Fundraising**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for revenue from [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 FR Event 2.  
**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 FR Event 2.  
**The parish will NOT issue tax receipts.**

**4162-03 Expenses**

**INACTIVATE**

**4180 Parish Organizations**

Subaccount of: **4130 – Fundraising Income**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for revenue from 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 Organizations**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for revenue from [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 FR Event 1.  
**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 FR Event 1.  
**The parish will NOT issue tax receipts.**

**4181-03 Expenses**

**INACTIVATE**

**4182 FR Event 2 (parish to rename)**

Subaccount of: **4180 – Parish Organizations**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for revenue from [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 FR Event 2.  
**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 FR Event 2.  
**The parish will NOT issue tax receipts.**

**4182-03 Expenses INACTIVATE**

**4200 School Fundraising**

Subaccount of: **4130 – Fundraising Income**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for revenue from 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 from [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 FR Event 1.  
**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 FR Event 1.  
**The parish will NOT issue tax receipts.**

**4201-03 Expenses INACTIVATE**

**4202 FR Event 2 (parish to rename)**

Subaccount of: **4200 – School Fundraising**  
 Account Type: Income  
 Tax Line: <Unassigned>  
 Description: Parent account for revenue from [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 FR Event 2.  
**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 FR Event 2.  
**The parish will NOT issue tax receipts.**

**4202-03 Expenses INACTIVATE**



### 4250 GST/HST Rebate Income

- Subaccount of: [REDACTED]  
Account Type: Income  
Tax Line: Revenue: 4540 – Total revenue received from federal government.  
Description: GST 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:   
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:   
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. These fees are not receiptable for income tax purposes. For CISVA preschools, tax receipts may be issued if the preschool hours, salaries, etc. are included in the school’s accounting records and are used in the calculation of the religious portion of the child’s education.

**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: Envelope 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 receiptable gifts)  
 Description: Loose 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 INACTIVATE**

**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

**4281 Preschool Government Grants NEW ACCOUNT**

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



**4281-01 Federal**

**NEW ACCOUNT**

Subaccount of: **4279 – Preschool Government Grants**  
 Account Type: Income  
 Tax Line: Revenue: 4540 – Total revenue received from federal government  
 Description: Grant revenue received from a federal government agency

**4281-02 Provincial**

**NEW ACCOUNT**

Subaccount of: **4279 – Preschool Government Grants**  
 Account Type: Income  
 Tax Line: Revenue: 4550 – Total revenue received from provincial government  
 Description: Grant revenue received from a provincial government agency.

**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:   
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 receiptable 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: Parent account for revenue received from the P.R.E.P. program.  
**No posting to this account.**



**4315-01 Receipts NEW ACCOUNT**

Subaccount of: **4315 – P.R.E.P.**  
 Account Type: Income  
 Tax Line: Revenue: 4500 – Total tax received gifts  
 Description: Revenue received from P.R.E.P. registration fees.  
**The parish will issue tax receipts.**

**4315-02 No Receipts NEW ACCOUNT**

Subaccount of: **4315 – P.R.E.P.**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable gifts)  
 Description: Other revenue collected from the P.R.E.P. program.

**4320 R.C.I.A.**

Subaccount of: **4305 – Religious Education Income**  
 Account Type: Income  
 Tax Line: Revenue: 4530 – Total other gifts (non-tax receiptable 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 receiptable 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 Address 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: Revenue: 4640 – Total revenue from goods and services  
 Tax Line: Revenue received from the sale of other items.  
 Description: Parent account for revenue received from preschools and daycare programs.  
**No posting to this account.**

**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 receiptable 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 revenue received for altar flowers.  
**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 receiptable 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 revenue received for 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 receiptable gifts)  
 Description: Loose donations received for the initial offering.  
**The parish will NOT issue tax receipts.**

**4603 Mite Boxes**

**CHANGE IN DETAILS**

Subaccount of: **4600 – Special Donations**  
 Account Type: Income  
**Tax Line:** Revenue: 4530 – Total other gifts (non-tax-receipted gifts)  
**Description:** Loose donations received from Mite Boxes. Proceeds are to be sent to RCAV, Vocations Office.

**4603-01 Receipts**

**INACTIVATE**



**4603-02 No Receipts**

**INACTIVATE**

**4604 Pro-Life Sunday**

**X** 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**

**X** 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**

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

**4605 Gifts In-kind**

**X** 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 receiptable gifts)  
Description: Non-cash donations for which the parish will NOT issue tax receipts.

### 4700 Stole Fees

- Subaccount of:  
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 receiptable 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:
- 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:
- 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:
- 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 Charge

- 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 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, including lease-to-own equipment. Permission is required from the Archbishop for expenditures greater than the Parish Spending Limit.

## 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.

**5027 Vehicles NEW ACCOUNT**

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

**5040 Charitable Works Contributions**

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



**5041 Disaster Relief**

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

**5050 Cost of Publications & Religious Articles**

**NAME CHANGE**

Subaccount of:  
 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:   
 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:   
 Account Type: Expense  
 Tax Line: Expenditures: 5050 – Total gifts to qualified donees  
 Description: Remittance for the *Cathedraticum* to RCAV. 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 RCAV 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 RCAV.

## 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

**X** 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

**X** 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

**X** 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

**X** 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

**X** 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:  
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).



**5093 Fundraising Expenses NEW ACCOUNT**

Subaccount of:  

Account Type: Expense

Tax Line: <Unassigned>

Description: Expenses incurred to stage/carry out a fundraising event.  
None of the fundraising expense accounts are to include disbursements for the purpose of the event. For example, if the purpose of the event was to raise money for new appliances for the hall, the expense incurred to purchase these appliances are not to be included in fundraising expenses.  
**No posting to this account.**

**5094 Bazaar NEW ACCOUNT**

Subaccount of: 5093 – Fundraising Expenses

Account Type: Expense

Tax Line: Expenditures: 5020 – Total Fundraising Expenditures

Description: Expenses incurred to stage a bazaar.

**5095 Bingo NEW ACCOUNT**

Subaccount of: 5093 – Fundraising Expenses

Account Type: Expense

Tax Line: Expenditures: 5020 – Total Fundraising Expenditures

Description: Expenses incurred to stage a bingo event.

**5096 Other Fundraising Events NEW ACCOUNT**

Subaccount of: 5093 – Fundraising Expenses

Account Type: Expense

Tax Line: <Unassigned>

Description: Parent account for expenses incurred to stage other fundraising events.  
**No posting to this account.**



**5096-01 Event 1 (parish to rename) NEW ACCOUNT**

**X** Subaccount of: **5096 – Other Fundraising Events**  
 Account Type: Expense  
 Tax Line: Expenditures: 5020 – Total Fundraising Expenditures  
 Description: Expenses incurred to stage [name of event].

**5096-02 Event 2 (parish to rename) NEW ACCOUNT**

**X** Subaccount of: **5096 – Other Fundraising Events**  
 Account Type: Expense  
 Tax Line: Expenditures: 5020 – Total Fundraising Expenditures  
 Description: Expenses incurred to stage [name of event].

**5097 Parish Organization Events NEW ACCOUNT**

**X** Subaccount of: **5093 – Fundraising Expenses**  
 Account Type: Expense  
 Tax Line: <Unassigned>  
 Description: Parent account for expenses incurred to stage fundraisers conducted by various parish groups.  
**No posting to this account.**

**5097-01 Event 1 (parish to rename) NEW ACCOUNT**

**X** Subaccount of: **5097 – Parish Organization Events**  
 Account Type: Expense  
 Tax Line: Expenditures: 5020 – Total Fundraising Expenditures  
 Description: Expenses incurred to stage [name of event].



**5097-02 Event 2 (parish to rename) NEW ACCOUNT**

**X** Subaccount of: **5097 – Parish Organization Events**  
 Account Type: Expense  
 Tax Line: Expenditures: 5020 – Total Fundraising Expenditures  
 Description: Expenses incurred to stage [name of event].

**5098 Preschool Events NEW ACCOUNT**

**X** Subaccount of: **5093 – Fundraising Expenses**  
 Account Type: Expense  
 Tax Line: <Unassigned>  
 Description: Parent account for expenses incurred to stage preschool fundraisers.  
**No posting to this account.**

**5098-01 Event 1 (parish to rename) NEW ACCOUNT**

**X** Subaccount of: **5098 – Preschool Events**  
 Account Type: Expense  
 Tax Line: Expenditures: 5020 – Total Fundraising Expenditures  
 Description: Expenses incurred to stage [name of event].

**5098-02 Event 2 (parish to rename) NEW ACCOUNT**

**X** Subaccount of: **5098 – Preschool Events**  
 Account Type: Expense  
 Tax Line: Expenditures: 5020 – Total Fundraising Expenditures  
 Description: Expenses incurred to stage [name of event].



**5099 School Events NEW ACCOUNT**

Subaccount of: **5093 – Fundraising Expenses**  
 Account Type: Expense  
 Tax Line: <Unassigned>  
 Description: Parent account for expenses incurred to stage school fundraisers.  
**No posting to this account.**

**5099-01 Event 1 (parish to rename) NEW ACCOUNT**

Subaccount of: **5099 – School Events**  
 Account Type: Expense  
 Tax Line: Expenditures: 5020 – Total Fundraising Expenditures  
 Description: Expenses incurred to stage [name of event].

**5099-02 Event 2 (parish to rename) NEW ACCOUNT**

Subaccount of: **5099 – School Events**  
 Account Type: Expense  
 Tax Line: Expenditures: 5020 – Total Fundraising Expenditures  
 Description: Expenses incurred to stage [name of event].

**5100 GST & PST Expense**

Subaccount of:  
 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:  
 Account Type: Expense  
 Tax Line: <Unassigned>  
 Description: Parent account for payments made for bursaries, employee awards and gifts, scholarships, and services rendered nominally.  
**No posting to this account.**

**5110-01 Bursary Awards**

**NEW ACCOUNT**

Subaccount of: **5110 - Honoraria**  
 Account Type: Expense  
 Tax Line: Expenditures: 4880 – Total expenditures on compensation  
 Description: Payments made to students experiencing financial hardship. Payments made to the school are to be posted to Parish Subsidy – Tuition Assistance.



**5110-02 Employee Gifts & Awards** **NEW ACCOUNT**

Subaccount of: **5110 - Honoraria**  
 Account Type: Expense  
 Tax Line: Expenditures: 4880 – Total expenditures on compensation  
 Description: Cash (cheque) or gift certificates given to employees for a special occasion such as a religious holiday, birthday, wedding, or the birth of a child or for a milestone event such as a service award.

**5110-03 Scholarship Awards** **NEW ACCOUNT**

Subaccount of: **5110 - Honoraria**  
 Account Type: Expense  
 Tax Line: Expenditures: 4880 – Total expenditures on compensation  
 Description: Payments made to students who met the prerequisites and standards of eligibility established by the parish.

**5110-04 Volunteer Services** **NEW ACCOUNT**

Subaccount of: **5110 - Honoraria**  
 Account Type: Expense  
 Tax Line: Expenditures: 4880 – Total expenditures on compensation  
 Description: Payments made for services that are generally considered voluntary, such as music accompaniment for Mass or program coordination. Also includes payments made to retired priests who cover a pastor’s leave of absence or sabbatical. May also include payments made to subcontractors.

**5115 Insurance Expense**

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



**5120 Janitorial Expense**

**DETAILS MODIFIED**

Subaccount of: [Redacted]  
 Account Type: Expense  
 Tax Line: Expenditures: 4850 – Occupancy costs  
 Description: Expenses incurred for the cost of contracted janitorial services and 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.  
**Does not include lease payments.**

**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: [REDACTED]
- 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.
- Reminder: If the parish posts diocesan expenses to this account, the rebate income must be reported at the gross amount.**

### 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, based on the assessed value of the property, 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, Mntnc and Equipment (ORDINARY)**

Subaccount of:  
 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:  
 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:  
 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: **5190 – Salaries & Wages Expense**  
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: **5200 – Benefits Expense**  
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 (CPP)**

**X** 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**

**X** 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 (EI)**

**X** 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**

**INACTIVATE**

**5205 Priests’ Benefits**

**X** 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 Donation 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**

**X** Subaccount of: **5220 – Special Donation 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 Flowers Expenses**

**X** 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 Disbursement**

**X** 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 Remittance**

**X** 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 Remittance**

**X** 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.





**5225-05 Gifts In-kind**

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 (parish to rename)**

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: **5240 – Subsidies – Elementary School**  
Account Type: Expense  
Tax Line: <Unassigned>  
Description: Parent account for regional secondary school subsidies.  
**No posting to this account.**



**5251 Fundraising Subsidy**

Subaccount of: **5245 – 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: **5245 – 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: **5245 – 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.

**5255 Travel & Vehicle Expenses**

**NEW ACCOUNT**

Subaccount of:  
 Account Type: Expense  
 Tax Line: Expenditures: 4810 – Travel expenses  
 Description: Expenditures for ferries, insurance (specific situations), parking and other related costs.  
**Note: the parish is not responsible for the operating costs of the priests' vehicles.**



## 5260 Utilities

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

## 5263 Natural Gas

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

## 5264 Sanitation

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



## 5265 Security Monitoring

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

## 5166 Telephone, Cable, Internet

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

## 5167 Pest Control

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

## 5999 Miscellaneous Expense

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