

Archdiocesan Financial Administration Policy

Appendix F-2

Parish Chart of Accounts

Entity/Organization	PARISH (1)
Entity Alpha Abbreviation	PAR

ASSETS

10 CASH	X
1000 PETTY CASH	X
1020 CHECKING ACCOUNTS	X
1030 SAVINGS ACCOUNTS	X
1040 CDs	X
11 INVESTMENTS	X
1100 CATHOLIC FOUNDATION	X
1110 OTHER INVESTMENTS	X
1120 OTHER INVESTMENTS	X
12 ACCOUNTS RECEIVABLE	X
1200 ACCOUNTS RECEIVABLE-GENERAL	X
1210 TUITION & FEES RECEIVABLE	X
1220 OTHER RECEIVABLES	X
1290 ALLOWANCE FOR DOUBTFUL ACCOUNTS	X
13 NOTES RECEIVABLE	X
1300 NOTE RECEIVABLE	X
14 PREPAID EXPENSES	X
1400 HEALTH INSURANCE RESERVE-AOA	X
1410 PROPERTY INSURANCE RESERVE-AOA	X
1420 PREPAID EXPENSES - OTHER	X
15 OTHER CURRENT ASSETS	X
1500 INVENTORY	X
1510 DEPOSITS	X
17 LAND, BUILDINGS & EQUIPMENT	X
1700 LAND	X
1705 LAND IMPROVEMENTS	X
1710 BUILDINGS	X
1715 BUILDING IMPROVEMENTS	X
1720 VEHICLES	X
1730 EQUIPMENT	X
1740 FURNISHINGS	X
1750 ACCUMULATED DEPRECIATION – LAND & BUILDINGS	X
1751 ACCUMULATED DEPRECIATION – VEHICLES	X
1752 ACCUMULATED DEPRECIATION –FURNITURE & EQUIP	X
18 OTHER LONG TERM ASSETS	X
1800 BOND ISSUANCE COSTS	X
1810 ACCUMULATED LOAN AMORTIZATION	X
19 DUE (TO) FROM OTHER FUNDS	X
1999 DUE (TO) FROM (ENTITY)	X
LIABILITIES	
20 ACCOUNTS PAYABLE	X
2000 ACCOUNTS PAYABLE	X

21 ACCRUED WAGES & BENEFITS	X
2100 ACCRUED SALARIES & WAGES PAYABLE	X
2110 FEDERAL PAYROLL TAXES (FWT. FICA, MC)	X
2120 ESC - QUARTERLY (STATE)	X
2130 HEALTH INSURANCE	X
2140 RETIREMENT- 403B & TDA CONTRIBUTIONS	X
2150 GARNISHMENTS	X
22 OTHER ACCRUED LIABILITIES	X
2200 ACCRUED INTEREST PAYABLE	X
2210 CURRENT PORTION OF LONG TERM DEBT	X
23 FUNDS HELD FOR OTHERS	X
2310 FHO - MASS STIPENDS	X
2320 FHO - OTHER	X
24 SPECIAL COLLECTIONS PAYABLE	X
2401 CATHOLIC HOME MISSIONS	X
2402 BLACK AND INDIAN MISSIONS	X
2403 AID TO CENTRAL & EASTERN EUROPE & RUSSIAN	X
2404 SERVICE COLLECTION	X
2405 OUTREACH	X
2406 ARCHDIOCESAN CATHOLIC SCHOOLS	X
2407 WORLD MISSION SUNDAY	X
2408 CAMPAIGN FOR HUMAN DEVELOPMENT	X
2409 RETIREMENT FOR RELIGIOUS	X
2410 THE HOLY LAND	X
2411 OPERATION RICE BOWL	X
2412 OTHER DIOCESAN COLLECTIONS	X
2413 LOCAL COLLECTIONS	X
25 DEFERRED REVENUE	X
2510 TUITION & FEES	X
2520 OTHER DEFERRED REVENUE	X
26 NOTES PAYABLE	X
2600 NOTE PAYABLE - PROPERTY	X
2610 NOTE PAYABLE - VEHICLES	
NET ASSETS	X
30 UNRESTRICTED	X
3000 UNRESTRICTED\	X
DEDICATED ACCOUNTS	
80 TEMPORARILY RESTRICTED FUNDS	X
8000 TEMPORARILY RESTRICTED DONATIONS	X
8010 TEMPORARILY RESTRICTED GRANTS	X
90 PERMANENTLY RESTRICTED FUNDS	X
9000 PERMANENTLY RESTRICTED DONATIONS	X

C A T E G O R Y	Entity/Organization - Revenue/Expense		
	Cost Center/Department		PARISH ADMIN 10 PAD
	Cost Center/Department Alpha Abbreviation		
	REVENUE	Sub	
	41 Ordinary Revenue	Acct	X
4100	Grant Revenue		X
4101	Sunday Collections		X
4102	Holy Day Collections		X
4103	Designated Parish Collections		X
4104	Stole Fees		X
4120	Donations		X
	42 Parish Extraordinary Revenue		X
4201	Annual Appeal Rebates		X
4202	Estates & Bequests		X
4203	Memorials		X
4204	Donations Exempt by Resolution		X
4206	Fundraisers & Events		X
4207	Subsidy Income		X
4208	Insurance Claims		X
4209	Building Fund Income		X
	44 Fee/ Tuition Income		X
4400	Tuition Income		
4401	Tuition Discounts		
4410	Fee Income		X
	45 Investment Income		X
4505	Interest Income - Savings		X
4510	Interest Income - Investments		X
4501	Dividend Income		X
4503	Realized Gains & Losses		X
4504	Unrealized Gains & Losses		X
4505	Gain (Loss) Sale of Asset		X
	46 Rental Income		X
4600	Rental Income		X
	48 Sales & Other Income		X
4800	Sales Income		X
4810	Other Income		X
	EXPENSES		
	Unrestricted		
	50 Personnel Expense		X
5010	Wages		X
5012	Living Allowance		X
5013	Stipends - non taxable		X
5014	Stipends - taxable		X
5015	Priest Benefits		X
5020	Payroll Tax Expense (FWT, FICA, MC)		X
5021	Employee Benefits (health, life, ltd)		X
5022	Lay Retirement		X
5023	Priest Retirement		X
5024	Workers Compensation		X
5025	ESC - State Unemployment		X
5026	PTO - Paid Time off Accrual		X
	52 Professional Services		X
5200	Professional Services		X
5210	Legal Services		X
5220	Printing & Publication		X
	53 Supplies		X
5300	Supplies		X
5310	Postage & Shipping		X
5330	Books & Subscriptions		X
5340	Food		X
5350	Household		X
5360	Other		X
	54 Facilities		X
5410	Occupancy or Facility Rental Fees		X
5420	Telephone		X
5430	Utilities		X
5440	Janitorial		X
5445	Equipment Repairs & Maint		X

C A T E G O R Y	Entity/Organization - Revenue/Expense		
	Cost Center/Department		PARISH ADMIN 10
	Cost Center/Department Alpha Abbreviation		PAD
5450	Facility Repairs & Maint		X
5455	Equipment Lease		X
5460	Property Tax		
5470	Vehicle Insurance		X
5472	Property Insurance		
	55 Travel & Transportation		X
5500	Auto Operation & Mileage		X
5530	Travel - Commercial		X
	56 Dues & Assessments		X
5610	Membership Dues		X
5620	Diocesan Assessments		X
5630	School Subsidy Expense		X
	57 Education & Development		X
5700	Staff Training (tuition, travel, textbooks)		X
5710	Religious Education		X
5720	Professional Dev- Other		X
	58 Other Operating Expenses		X
5800	Public Employee Relations		X
5810	Advertising		X
5820	Licensing		X
5830	Interest Expense		X
5840	Bank Fees		X
5850	Recruiting		X
5860	Tuition Discount Expense		
5870	Fundraisers & Events		X
5880	Other Expense		X
	59 Capital Expense/Depreciation & Amortization		X
5910	Capital Expense		X
5920	Depreciation Expense		X
5930	Amortiation Expense		X
	80 DEDICATED/RESTRICTED ACCOUNTS		
	Temporarily Restricted		
8000	DONATIONS, RESTRICTED		X
8500	RESTRICTED DONATIONS EXPENDED		X
9000	DONATIONS, ENDOWMENT GIFTS		X