

PARISH CHART OF ACCOUNTS SUMMARY

CONSOLIDATED BALANCE SHEET

ASSETS

1110 Cash

- 1102 Checking Accounts: Operating
- 1104 Checking Accounts: Payroll
- 1105 Petty Cash
- 1106 Money Market Accounts

1120 Receivables

- 1112 Accounts Receivable
- 1115 Loans Receivable
- 1119 Other Receivable

1150 Investments (carried at market)

- 1151 Savings Accounts
- 1155 Stock
- 1160 Certificates of Deposit
- 1165 Bonds
- 1170 Government Securities
- 1190 Other Investments

1200 Land, Building, and Equipment

- 1205 Furniture and Fixtures
- 1210 Auto/Truck/Bus
- 1215 Equipment
- 1220 Land
- 1225 Church Building
- 1230 Rectory Building
- 1235 Hall/Family Center
- 1240 School Building
- 1245 Convent Building
- 1250 Cemetery
- 1255 Garage
- 1260 Tenant House
- 1290 Other Fixed Assets

PARISH CHART OF ACCOUNTS SUMMARY

LIABILITIES

1500 Payroll Related

- 1501 Federal Income Tax Withheld
- 1505 State Income Tax Withheld
- 1510 Health Insurance Payable
- 1511 Priest Retirement Payable
- 1515 FICA/Medicare Withheld & Payable
- 1520 Local Wage Tax Withheld
- 1590 Other Payroll Deductions Payable

1600 Payables

- 1625 Accounts Payable
- 1626 Collections Payable to Diocese
- 1630 Notes & Mortgage Payable
- 1645 Diocesan Assessments Payable
- 1650 Miscellaneous Liabilities

FUND BALANCE

1900 Fund Balance (Net worth or Equity)

- 1990 General Fund
- 1998 Designated Fund
- 1999 Restricted Fund

PARISH CHART OF ACCOUNTS SUMMARY

INCOME

- 2100 Ordinary Income**
 - 2110 Weekly Offertory
 - 2115 Holy Day Offertory
 - 2120 Christmas Collection
 - 2125 Easter Collection
 - 2130 Devotion Offerings
 - 2131 Stipends –Mass
 - 2132 Stipends – Funeral
 - 2133 Stipends – Weddings
 - 2134 Stipends - Baptism
 - 2140 Parish Special Collections
 - 2150 Church Benefits/Parish Projects
 - 2160 Rents
 - 2170 Votive Lights Income
 - 2175 Paper, Pamphlets, Books
 - 2180 Dividends & Interest
 - 2190 Other Ordinary Income

- 2200 Special Purpose Income**
 - 2210 Clergy Living Allowance
 - 2230 Special Approved Campaign Funds
 - 2235 Over-Target Appeal Income
 - 2240 Poor Box
 - 2245 Special Charity Income
 - 2250 Parish & Family Life Ministry Income
 - 2260 Youth Ministry Income
 - 2270 Parish Social Ministry Income
 - 2275 Hispanic Ministry Income
 - 2280 Diocesan Capital Campaign (Bringing the Vision to Life)
 - 2290 Other Special Purpose Income

- 2300 Extraordinary Income**
 - 2310 Special Gifts and Bequests/Endowments/Memorials
 - 2312 Bequests
 - 2315 Donations and Other Gifts
 - 2320 Gain (Loss) on Sale of Property or Fixed Assets
 - 2330 Proceeds from Grants
 - 2340 Gain (Loss) on Sale of Securities
 - 2360 Unrealized Gain (Loss) on Investments
 - 2390 Other Extraordinary Income

PARISH CHART OF ACCOUNTS SUMMARY

EXPENSES

- 3000 Clergy/Parish Ministers/Rectory**
- 3010 Salaries: Clergy
 - 3011 Extra Clergy expense
 - 3015 Salaries: Deacon Interns/Seminarians
 - 3020 Salaries: Pastoral Ministers
 - 3025 Salaries: Cooks/Housekeepers
 - 3030 Clergy Education/Workshops/Retreats
 - 3040 Clergy Business Expense
 - 3041 Stipends: Earned
 - 3042 Stipends: Parish
 - 3043 Clergy Bonus
 - 3044 Reimbursement of FICA - Clergy
 - 3050 Household Expenses
 - 3060 Utilities: Fuel
 - 3063 Utilities: Electric
 - 3065 Utilities: Water/Sewer
 - 3070 Repairs & Maintenance/Rectory
 - 3080 Living Expenses for Pastoral Ministers
 - 3090 Other
- 3100 Administrative and Support**
- 3110 Salaries: Secretarial/Office
 - 3120 Office Supplies
 - 3130 Telephone
 - 3135 Postage
 - 3140 Meeting & Conferences
 - 3150 Auto & Travel
 - 3160 Books, Periodicals, Printing
 - 3170 Repairs & Maintenance/Office Equipment
 - 3180 Other Expenses
- 3200 Church & Hall**
- 3210 Salaries: Custodians, Sextons, etc.
 - 3220 Ordinary Repairs & Maintenance
 - 3231 Utilities: Fuel
 - 3233 Utilities: Electric
 - 3235 Utilities: Water/Sewer
 - 3240 Building & Maintenance Supplies
 - 3250 Other

- 3300 Liturgy**
 3310 Salaries: Liturgy
 3320 Liturgical Supplies
 3330 Other Expenses
- 3400 Charity**
 3410 Poor Box Distributions
 3420 Special Charity Expenses
 3430 Other Expenses
- 3500 Expenditures for Specific Ministries & Programs**
 3510 Parish & Family Life Ministry
 3530 Youth Ministry
 3550 Parish Social Ministry
 3560 Hispanic Ministry
 3590 Other Expenses
- 3600 Fixed Costs & Benefits**
 3610 FICA/Medicare
 3622 Pensions: Clergy
 3623 Pensions: Religious
 3631 Health Insurance: Clergy
 3632 Health Insurance: Lay
 3633 Health Insurance: Religious
 3640 Workers' Compensation
 3650 Insurance: Umbrella & Boiler
 3651 Insurance: Church
 3652 Insurance: Rectory
 3653 Insurance: Hall
 3655 Insurance: Autos, etc.
 3690 Other Expenses
- 3700 Expenses with Related Income**
 3710 Votive Candles
 3720 Pamphlets, Papers
 3740 Church Benefits/Parish Projects
 3790 Other Expenses
- 3800 Non-Program Expenses**
 3810 Diocesan Assessments
 3815 Interest on Loans/Notes
 3830 Diocesan Capital Campaign (Bringing the Vision to Life)
 3840 Shortfall - Annual Appeal Goal
 3850 School Assessments
 3890 Other Expenses

3900 **Capital Expenses**
3920 Building Related
3930 Equipment
3990 Other Expenses

ELEMENTARY SCHOOL CHART OF ACCOUNTS

INCOME

4100	Income
4111	Tuition: In-Parish
4113	Tuition: Out-of-Parish
4115	Tuition: Past Due
4117	Tuition: Prepaid
4118	Tuition: Kindergarten
4119	Tuition: Pre-school
4120	Fees: Extended Care
4121	Fees: Registration
4125	Fees: Other
4151	Donations/Gifts/Bequests
4158	Scholarship Aid
4159	Scholarship: Vision for the Future
4160	Diocesan scholarships - other
4161	Receipts from Parent Groups
4165	Special Fund Raising Events (School Sponsored)
4177	Capital Grants
4178	Government Receipts
4179	Miscellaneous Income
4181	Fees: School Bus
4182	Fees: Bus Reimbursement to Parents
4183	Sales: Textbook & Supply
4185	Sales: Cafeteria
4187	Athletic Income
4195	Student Activity Income
4198	Exchange Account Income

ELEMENTARY SCHOOL CHART OF ACCOUNTS

EXPENSES

4200 Instruction

- 4211 Salaries: Religious Professionals
- 4213 Salaries: Lay Professionals
- 4215 Salaries: Substitute Teachers
- 4220 Instructional Materials
- 4222 Guidance & Testing
- 4240 Media Center
- 4251 Professional Development
- 4253 Equipment Purchases
- 4255 Repairs & Maintenance/Equipment
- 4259 Graduation Expenses
- 4290 Other Expenses

4300 Administration

- 4316 Salaries: Office
- 4320 Fund Raising Expenses
- 4341 Office Materials & Supplies
- 4343 Postage
- 4345 Dues & Subscriptions
- 4349 Printing & Duplicating
- 4351 Maintenance & Repairs/Equipment
- 4355 Telephone
- 4357 Automobile Expenses
- 4370 Health Services
- 4390 Other Expenses

4400 Operation & Maintenance of Facilities

- 4410 Salaries: Maintenance
- 4421 Repairs & Maintenance/Buildings, Equipment, Grounds
- 4431 Utilities: Fuel
- 4433 Utilities: Electric
- 4435 Utilities: Water/Sewer
- 4441 Plant & Maintenance Supplies
- 4445 Contracted Janitorial & Maintenance
- 4490 Other Expenses

4500	<i>Faculty Residence</i>
4511	Salaries
4521	Repairs & Maintenance
4531	Utilities: Fuel
4533	Utilities: Electric
4535	Utilities: Water/Sewer
4541	Material & Supplies
4550	Insurance
4553	Telephone
4555	Automobile Expense
4590	Other Expenses
4600	<i>Fixed Charges</i>
4610	FICA/Medicare
4620	Religious Retirement
4630	Health Insurance
4640	Workers Compensation
4650	Insurance: Property & Liability
4690	Other Expenses
4800	<i>Student Services & Activities</i>
4820	School Bus Expenses
4830	Textbook & Supplies
4840	Cafeteria Expenses
4850	Athletic Expenses
4860	Extended Care Expenses
4870	Student Activities Expenses
4890	Exchange Account Expenses
4900	<i>Capital Expenses</i>
4920	Building Related
4930	Equipment
4990	Other Expenses

RELIGIOUS EDUCATION CHART OF ACCOUNTS

INCOME

5100	Income	
5110	Tuition	
5120	Fees	
5145	Parish Assessments	
5151	Donations/Gifts/Bequests	
5179	Miscellaneous Income	
5190	Exchange Account Income	

EXPENSES

5200	Instruction	
5211	Salaries: Religious Professionals	
5213	Salaries: Lay Professionals	
5220	Instructional Expenses	
5240	Media Center	
5251	In-Service Training	
5260	Adult Education	
5290	Other Expenses	
5300	Administration	
5316	Salaries: Office	
5341	Office Material & Supplies	
5343	Postage	
5345	Dues & Subscriptions	
5349	Printing & Duplicating	
5351	Repairs & Maintenance/Equipment	
5355	Telephone	
5357	Auto & Travel Expenses	
5390	Other Expenses	
5400	Operation & Maintenance of Facilities	
5410	Salaries: Maintenance	
5421	Repairs & Maintenance/Buildings, Equipment, Grounds	
5431	Utilities: Fuel	
5433	Utilities: Electric	
5435	Utilities: Water/Sewer	
5441	Plant & Maintenance Supplies	
5445	Contracted Janitorial & Maintenance	
5490	Other Expenses	

5500 Faculty Residence

5600 Fixed Charges

- 5610 FICA/Medicare
- 5620 Religious Retirement
- 5630 Health Insurance
- 5640 Worker's Compensation Insurance
- 5650 Insurance: Liability & Property
- 5690 Other Expenses

5800 Student Services & Activities

- 5870 Student Activity Expenses
- 5890 Exchange Account Expenses

5900 Capital Expenses

- 5920 Building
- 5930 Equipment
- 5990 Other Expenses

HIGH SCHOOL CHART OF ACCOUNTS

INCOME

6100	Income
6111	Tuition: In-Parish
6113	Tuition: Out-of-Parish
6115	Tuition: Past Due
6117	Tuition: Prepaid
6121	Fees: Registration
6123	Fees: Graduation
6125	Fees: Other
6127	Fees: Curriculum
6145	Annual Catholic Appeal Rebate
6151	Donations/Gifts/Bequests
6156	Alumni Donations
6158	Scholarship Aid
6159	Vision for the Future Scholarship
6160	Diocesan scholarships - other
6161	Receipts from Parent Groups
6165	Special Fund Raising Events (School Sponsored)
6171	Rental of Properties
6175	Interest Income
6178	Government Receipts
6179	Miscellaneous Income
6181	School Bus Fees
6183	Bookstore Sales
6185	Cafeteria Sales
6187	Athletic Income
6195	Student Activity Income
6198	Exchange Account Income

HIGH SCHOOL CHART OF ACCOUNTS

EXPENSES

6200 Instruction

- 6211 Salaries: Religious Professionals
- 6213 Salaries: Lay Professionals
- 6215 Salaries: Substitute Teachers
- 6217 Stipends: Athletic
- 6219 Stipends: Non-Athletic
- 6220 Instructional Expenses
- 6241 Library Books & Periodicals
- 6243 Library Audio/Visual
- 6245 Library Supplies
- 6251 Professional Development
- 6253 Equipment Purchases
- 6255 Repairs & Maintenance/Equipment
- 6259 Graduation Expenses
- 6290 Other Expenses

6300 Administration

- 6311 Salaries: Administration – Religious
- 6313 Salaries: Administration – Lay
- 6316 Salaries: Office
- 6320 Development/Fund Raising
- 6330 Recruitment Expenses
- 6341 Office Materials & Supplies
- 6343 Postage
- 6345 Dues & Subscriptions
- 6347 Professional Services
- 6349 Printing & Duplicating
- 6351 Repairs & Maintenance/Equipment
- 6353 Computer
- 6355 Telephone
- 6357 Auto & Travel Expenses
- 6370 Health Services
- 6390 Other Expenses

6400 Operation & Maintenance of Facilities

- 6410 Salaries: Maintenance
- 6421 Repairs & Maintenance/Buildings, Equipment, Grounds
- 6431 Utilities: Fuel
- 6433 Utilities: Electric
- 6435 Utilities: Water/Sewer

	6441	Plant & Maintenance Supplies
	6445	Contracted Janitorial & Maintenance
	6490	Other Expenses
6500		<i>Faculty Residence</i>
	6511	Salaries
	6521	Repairs & Maintenance/Buildings, Equipment& Grounds
	6531	Utilities: Fuel
	6533	Utilities: Electric
	6535	Utilities: Water & Sewer
	6541	Materials & Supplies
	6550	Insurance
	6553	Telephone
	6555	Automobile Expense
	6590	Other
6600		<i>Fixed Charges</i>
	6610	FICA/Medicare
	6620	Religious Retirement
	6630	Health Insurance
	6640	Workers Compensation
	6650	Insurance: Property & Liability
	6690	Other Expenses
6800		<i>Student Services & Activities</i>
	6820	School Bus Expenses
	6830	Bookstore Expenses
	6840	Cafeteria Expenses
	6850	Athletic Expenses
	6870	Student Activities Expenses
	6890	Exchange Account Expenses
6900		<i>Capital Expenses</i>
	6920	Building
	6930	Equipment
	6990	Other Expenses

CEMETERY CHART OF ACCOUNTS

INCOME

7100 Income

7110	Sale of Graves
7120	Sale of Niches/Crypts
7130	Interment Fees
7140	Monument Application Fees
7150	Foundations for Memorials
7190	Other

EXPENSES

7300 Administration

7310	Salaries: Office
7320	Supplies
7390	Other

7400 Operation and Maintenance

7410	Salaries
7420	Lawn Maintenance
7430	Waste Removal
7440	Utilities: Water/Sewer/Electric
7450	Foundations and Memorials
7490	Other

7600 Fixed Charges

7610	FICA/Medicare
7630	Health Insurance
7640	Workers Compensation
7650	Property & Liability Insurance
7690	Other

7900 Capital Expenses

7920	Cemetery Development
7930	Equipment
7990	Other