

Archdiocese of Chicago Chart of Account Listing Effective July 1, 2014

Acct. #	Main Account	1st tier Sub-account	2nd tier Sub-account	Acct. Type	Examples of transactions included in the account	Interim Report Line Reference	Annual Report Account Reference	Class Codes - "X" indicates most likely used for the corresponding revenue & expense account												
								Church - 10	Catechesis - 20	Auxiliary - 30	Other - 40	Elementary School - 50	Preschool - 60	Before/After School - 70	Other School 75	High School 80	Extraord. 90			
1000	1000 - Outside Funds			Bank		42a														
1100	1100 - Cash			Bank																
1101		1101 - Parish Checking Accounts		Bank		42a														
1102		1102 - Parish Payroll Account		Bank		42a														
1103		1103 - School Checking Account		Bank		42a														
1110		1110 - Bingo Accounts		Bank																
1112		1112 - Bingo Checking		Bank		42a														
1113		1113 - Bingo Pull Tab		Bank		42a														
1120		1120 - School Lunch Account		Bank		42b														
1130		1130 - Auxiliary Accounts		Bank																
1131		1131 - Auxiliary (Insert Name)		Bank		44														
1132		1132 - Auxiliary (Insert Name)		Bank		44														
1150		1150 - Petty Cash Account		Bank		43														
1160		1160 - Local Stipend Account		Bank		42a														
1199	1199 - Undeposited Funds			Other Current Asset		42a														
1200	1200 - Oper. Savings at the Arch Bank			Bank																
1201		1201 - Regular Operating Savings		Bank		39														
1210		1210 - Certificates of Deposit		Bank																
1211		1211 - 90 Day CD-Operating Savings		Bank		39														
1212		1212 - 6 Month CD-Operating Savings		Bank		39														
1213		1213 - 12 Month CD-Operating Savings		Bank		39														
1240		1240 - Stock Savings Account		Bank		39														
1250		1250 - Other Operating Savings		Bank		39														
1260		1260 - TTWCI Savings Account		Bank		39														
1300	1300 - Long-Term/Restricted Savings			Bank																
1301		1301 - Building Fund Savings		Bank		40														
1310		1310 - Certificates of Deposit		Bank																
1311		1311 - 90 Day CD/Building Fund		Bank		40														
1312		1312 - 6 Month CD/Building Fund		Bank		40														
1313		1313 - 90 Day CD/Millennium Fund		Bank		40														
1314		1314 - 6 Month CD/Millennium Fund		Bank		40														
1315		1315 - 12 Month CD/Building Fund		Bank		40														
1350		1350 - Stipend Account		Bank		41														
1400	1400 - Endowment & Spc Investment Sav			Bank		N/A														
1401		1401 - Parish Endowment Fund		Bank		N/A														
1410		1410 - Parish Education Endowment Fund		Bank		N/A														
1420		1420 - Growth Mutual Fund		Bank		N/A														
1430		1430 - Balanced Mutual Fund		Bank		N/A														
1440		1440 - Income Mutual Fund		Bank		N/A														
1500	1500 - Receivables			Accounts Receivable		N/A														
1501		1501 - Parish Receivables		Accounts Receivable		N/A														
1510		1510 - Tuition Receivables - 3rd Pty. System		Accounts Receivable		N/A														
1513		1513 - Allow. Uncollect. Tuition - 3rd Pty. Sys.		Accounts Receivable		N/A														
1520		1520 - Pledge Receivables		Accounts Receivable		N/A														
1530		1530 - School Tuition Receivable		Accounts Receivable		N/A														
1535		1535 - Allowance for Uncollectible Tuition		Accounts Receivable		N/A														
1550		1550 - Other School Receivable		Accounts Receivable		N/A														
1600	1600 - Other Current Assets			Other Current Asset		N/A														
1601		1601 - Cash Subsidy to School		Other Current Asset		N/A														

Archdiocese of Chicago Chart of Account Listing Effective July 1, 2014

Acct. #	Main Account	1st tier Sub-account	2nd tier Sub-account	Acct. Type	Examples of transactions included in the account	Interim Report Line Reference	Annual Report Account Reference	Class Codes - "X" indicates most likely used for the corresponding revenue & expense account												
								Church - 10	Catechesis - 20	Auxiliary - 30	Other - 40	Elementary School - 50	Preschool - 60	Before/ After School - 70	Other School 75	High School 80	Extraord.-- 90			
1602		1602	Cash Subsidy from Parish	Other Current Asset		N/A														
1603		1603	Other Current Assets	Other Current Asset		N/A														
1610		1610	Manna Certificate Inventory	Other Current Asset		N/A														
1615		1615	Funds in Transit - 3rd Pty. Sys.	Other Current Asset		N/A														
1620		1620	Payments at Institution - 3rd Pty. Sys.	Other Current Asset		N/A														
2000	2000		Accounts Payable	Accounts Payable		N/A														
2010	2010		Procurement Card Payable	Credit Card		N/A														
2100	2100		Liabilities	Other Current Liability		N/A														
2101		2101	Payroll Liabilities	Other Current Liability		N/A														
2110		2110	FICA Tax Withheld	Other Current Liability		N/A														
2111		2111	Employee FICA Tax	Other Current Liability		N/A														
2112		2112	Employer FICA Tax	Other Current Liability		N/A														
2120		2120	Federal Income Tax Withheld	Other Current Liability		N/A														
2130		2130	State Income Tax Withheld	Other Current Liability		N/A														
2140		2140	Accrued Payroll	Other Current Liability		N/A														
2200	2200		Other Payroll Withholdings	Other Current Liability		N/A														
2201		2201	Tax Shelter Annu (403b) Withheld	Other Current Liability		N/A														
2202		2202	Credit Union Contrib. Withheld	Other Current Liability		N/A														
2204		2204	Employee Health Ins. Withheld	Other Current Liability		N/A														
2205		2205	Employee Dental Ins. Co-Pay	Other Current Liability		N/A														
2206		2206	Optional Life Ins. Withheld	Other Current Liability		N/A														
2207		2207	Union Dues Withholding	Other Current Liability		N/A														
2210		2210	Child Support Withheld	Other Current Liability		N/A														
2211		2211	Other Wage Garnishments	Other Current Liability		N/A														
2212		2212	Long Term Care Withheld	Other Current Liability		N/A														
2213		2213	Short Term Disability Withheld	Other Current Liability		N/A														
2214		2214	Flexible Spending Health Care Withheld	Other Current Liability		N/A														
2215		2215	Flexible Spending Dependent Care Withheld	Other Current Liability		N/A														
2300	2300		Archdiocesan Obligations	Other Current Liability		N/A														
2313		2313	Principal/Interest Due on Loan	Other Current Liability		46														
2400	2400		Prepaid Tuition & Fees	Other Current Liability		N/A														
2410	2410		Prepaid Lease, Lic. & Rent. Income	Other Current Liability		N/A														
2420	2420		Deferred Tuition & Fees	Other Current Liability		N/A														
2421		2421	Deferred Tuition	Other Current Liability		N/A														
2422		2422	Deferred Fees	Other Current Liability		N/A														
2425		2425	Deferred Discounts (Contra-Account)	Other Current Liability		N/A														
2450	2450		Stipend Liability	Other Current Liability		N/A														
2500	2500		Other Current Liabilities	Other Current Liability		N/A														
2550	2550		Unspent Auxiliary Group Funds	Other Current Liability		N/A														
2551	2551		Unspent Fund-Raising Monies	Other Current Liability		N/A														
2600	2600		Loans	Long Term Liability																
2601		2601	Operating Loans	Long Term Liability		45														
2650		2650	Capital Loans	Long Term Liability		45														
2700	2700		Equity	Equity		N/A														
2701		2701	Previous Year's Equity	Equity		N/A														
2702		2702	Retained Earnings (Net Income)	Equity		N/A														
2703		2703	Opening Bal Equity	Equity		N/A														
3900	3900		Retained Earnings	Equity		N/A														

Archdiocese of Chicago Chart of Account Listing Effective July 1, 2014

Acct. #	Main Account	1st tier Sub-account	2nd tier Sub-account	Acct. Type	Examples of transactions included in the account	Interim Report Line Reference	Annual Report Account Reference	Class Codes - "X" indicates most likely used for the corresponding revenue & expense account												
								Church - 10	Catechesis - 20	Auxiliary - 30	Other - 40	Elementary School - 50	Preschool - 60	Before/After School - 70	Other School 75	High School 80	Extraord.-- 90			
3000	3000 - Sunday and Holy Day Collections			Income																
3011		3011 - Sunday Collection		Income		1	3000		X											
3012		3012 - Sunday Collection Envelopes		Income		1	3000		X											
3013		3013 - Sunday Collection Loose Ck/Cash		Income		1	3000		X											
3014		3014 - Sunday Collection - Electronic Giving		Income		1	3000		X											
3015		3015 - Holy Day Collection		Income		1	3000		X											
3016		3016 - Holy Day Collection Envelopes		Income		1	3000		X											
3017		3017 - Holy Day Collect. Loose Ck/Cash		Income		1	3000		X											
3020		3020 - Christmas Collection		Income		1	3020		X											
3030		3030 - Easter Collection		Income		1	3030		X											
3040		3040 - Other Collections		Income																
3041		3041 - Fuel Collection		Income		2	3040		X											
3042		3042 - Flowers Collection		Income		2	3040		X											
3043		3043 - School Support Collection		Income		2	3040		X											
3044		3044 - Maintenance Collection		Income		2	3040		X											
3100		3100 - Tuition		Income																
3101		3101 - Tuition - Current		Income		6,16	3100				X	X	X							
3102		3102 - Tuition - Prior		Income		6,16	3100		X		X	X	X							
3105		3105 - Discounts & AOC Scholarships (Contra-Income)		Income		6,16	3100		X		X	X	X							
3110		3110 - Fees		Income																
3111		3111 - Registration Fee		Income		6,16	3110		X		X	X	X							
3112		3112 - Health/Other Insurance Fees		Income		6,16	3110		X		X	X	X							
3113		3113 - Book & Supply Fees		Income		6,16	3110		X		X	X	X							
3114		3114 - Archdiocesan Fee		Income		6,16	3110				X	X	X							
3115		3115 - Activity/Program Fees		Income		6,16	3110		X		X	X	X							
3116		3116 - Athletic Fee		Income		6,16	3110		X		X	X	X							
3117		3117 - Graduation Fee		Income		6,16	3110				X	X	X							
3118		3118 - Field Trip		Income		6,16	3110		X		X	X	X							
3119		3119 - Lab Fee		Income		6,16	3110				X	X	X							
3120		3120 - Sacramental Fee		Income		6,16	3110		X		X	X	X							
3200		3200 - Bookstore Income		Income		6,18	3200		X		X	X	X							
3250		3250 - Bus Transportation		Income																
3251		3251 - Bus Fees		Income		18	3250				X	X								
3252		3252 - Bus Pass Fees		Income		18	3250				X	X								
3300		3300 - Food Services		Income																
3301		3301 - School Meal Program		Income		18	3300				X	X	X							
3302		3302 - Serving Fee Reimbursement		Income		18	3300				X	X	X							
3303		3303 - Vending Machine Operations		Income		18	3300				X									
3350		3350 - Lease and/or Rental Income		Income																
3351		3351 - Facility Lease		Income		4,18	3350			X							X			
3352		3352 - Facility Rental		Income		4,18	3350			X							X			
3353		3353 - Facility Lease - Utilities		Income		4,18	3350			X							X			
3354		3352 - Facility Rental		Income		4,18	3350			X							X			
3400		3400 - Outside Funding Sources		Income																
3401		3401 - Government Food Services		Income		18	3400				X	X	X							
3402		3402 - Federal Govt. Aid (Insert Name)		Income		18	3400				X	X	X							
3403		3403 - Big Shoulders Scholarships		Income		18	3400				X	X	X							
3404		3404 - Big Shoulders Operating Grant		Income		18	3400				X	X	X							

**Archdiocese of Chicago
Chart of Account Listing
Effective July 1, 2014**

Acct. #	Main Account	1st tier Sub-account	2nd tier Sub-account	Acct. Type	Examples of transactions included in the account	Interim Report Line Reference	Annual Report Account Reference	Class Codes - "X" indicates most likely used for the corresponding revenue & expense account												
								Church - 10	Catechesis - 20	Auxiliary - 30	Other - 40	Elementary School - 50	Preschool - 60	Before/ After School - 70	Other School 75	High School 80	Extraord.-- 90			
3405		3405	· Big Shoulders Patron Grant	Income		18	3400						X	X	X					
3406		3406	· Grants From Other Third Parties	Income		18	3400						X	X	X					
3407		3407	· Other Scholarships	Income		18	3400						X	X	X					
3408		3408	· State Funding (Insert Name)	Income		18							X	X	X					
3450	3450	Fund Raising Net Income		Income																
3451		3451	· Fund Raiser (Insert Name)	Income		5,17	3450	X	X	X			X	X	X					
3452		3452	· Fund Raiser (Insert Name)	Income		5,17	3450	X	X	X			X	X	X					
3453		3453	· Fund Raiser (Insert Name)	Income		5,17	3450	X	X	X			X	X	X					
3500	3500	Interest & Investment Income		Income																
3501		3501	· Interest-Arch Regular Savings	Income		6,18	3500	X					X							
3502		3502	· Interest-Arch Cert of Deposit	Income		6,18	3500	X					X							
3503		3503	· Interest-Arch Building Fund	Income		6,18	3500	X					X							
3504		3504	· Invest. Gains/Losses Arch Endow	Income		6,18	3500	X					X							
3505		3505	· Invest. Gains/Loss Arch Spc Inv	Income		6,18	3500	X					X							
3506		3506	· Interest-Checking Accounts	Income		6,18	3500	X					X							
3507		3507	· Other Interest Account	Income		6,18	3500	X					X							
3550	3550	Bingo Income		Income																
3551		3551	· Bingo - Card Sales	Income		3,18	3550			X								X		
3552		3552	· Bingo - Refreshments	Income		3,18	3550			X								X		
3553		3553	· Bingo - Pull Tabs	Income		3,18	3550			X								X		
3554		3554	· Bingo - Raffles	Income		3,18	3550			X								X		
3555		3555	· Bingo - Miscellaneous	Income		3,18	3550			X								X		
3600	3600	Auxiliary Groups		Income																
3601		3601	· Women's Club/Altar and Rosary	Income		6,18	3600	X		X			X							
3602		3602	· Men's Club/Holy Name	Income		6,18	3600	X		X			X							
3603		3603	· Senior Citizens Group	Income		6,18	3600	X		X			X							
3604		3604	· Home School or Parents Assoc.	Income		6,18	3600	X		X			X							
3700	3700	Miscellaneous Income		Income																
3701		3701	· Stole Fees	Income		6,18	3700	X												
3702		3702	· Stipend for Masses	Income		6,18	3700	X												
3703		3703	· Votive and Vigil Candles	Income		6,18	3700	X												
3704		3704	· Pamphlet Sales	Income		6,18	3700	X												
3705		3705	· Scholarship Income	Income		6,18	3700						X	X						
3706		3706	· Donations	Income		6,18	3700	X	X				X	X						
3707		3707	· School Income from Parish	Income		6,18	3700						X							
4010	4010	Salaries		Expense																
4011		4011	· Priests	Expense		8	4010	X												
4012		4012	· Extra Priests	Expense		8	4010	X												
4013		4013	· Religious Staff	Expense		8	4010	X	X											
4014		4014	· Professional Staff	Expense		8	4010	X	X											
4015		4015	· Admin Support Staff - Church	Expense		8	4010	X	X											
4016		4016	· House Staff	Expense		8	4010	X												
4017		4017	· Maintenance - Church	Expense		8	4010	X												
4511		4511	· Admin. & Other School Profess.	Expense		20	4010						X	X	X					
4512		4512	· Religious Teachers	Expense		20	4010						X	X	X					
4513		4513	· Lay Teachers	Expense		20	4010						X	X	X					
4514		4514	· Special Program Teachers	Expense		20	4010						X	X	X					
4515		4515	· Instructional Aides	Expense		20	4010						X	X	X					

Archdiocese of Chicago Chart of Account Listing Effective July 1, 2014

Acct. #	Main Account	1st tier Sub-account	2nd tier Sub-account	Acct. Type	Examples of transactions included in the account	Interim Report Line Reference	Annual Report Account Reference	Class Codes - "X" indicates most likely used for the corresponding revenue & expense account												
								Church - 10	Catechesis - 20	Auxiliary - 30	Other - 40	Elementary School - 50	Preschool - 60	Before/ After School - 70	Other School 75	High School 80	Extraord. 90			
4516		4516	Substitute Teachers	Expense		20	4010						X	X	X					
4517		4517	Support Staff - School	Expense		20	4010						X	X	X					
4518		4518	Maintenance Staff - School	Expense		20	4010						X	X	X					
4030	4030		Health Insurance-Employer Paid	Expense		9,20	4030	X	X				X	X	X					
4040	4040		Employer FICA	Expense		9,20	4040	X	X				X	X	X					
4050	4050		Fringe Benefits	Expense																
4051		4051	Fringe Benefits - Religious	Expense		9,20	4050	X	X				X	X	X					
4052		4052	Fringe Benefits - Lay	Expense		9,20	4050	X	X				X	X	X					
4060	4060		Prof. Growth/Minist./Other	Expense																
4061		4061	Professional Growth	Expense		9,20	4060	X	X				X	X	X					
4062		4062	Ministerial Expense Allowance	Expense		9,20	4060	X	X				X	X	X					
4063		4063	Unemployment Compensation	Expense		9,20	4060	X	X				X	X	X					
4100	4100		Books & Supplies, Non-Liturgical	Expense																
4101		4101	Bulletin Supplies	Expense		12,23	4100	X												
4102		4102	Offertory Supplies	Expense		12,23	4100	X												
4103		4103	Books and Magazines	Expense		12,23	4100	X	X				X	X	X					
4104		4104	Book Store Expenses	Expense		12,23	4100		X				X	X	X					
4105		4105	Textbooks	Expense		12,23	4100						X	X						
4106		4106	Workbooks	Expense		12,23	4100						X	X						
4107		4107	Library Materials	Expense		12,23	4100						X							
4108		4108	Testing Materials	Expense		12,23	4100						X	X						
4109		4109	Instructional Materials	Expense		12,23	4100						X	X	X					
4110		4110	Instructional Software	Expense		12,23	4100						X	X	X					
4150	4150		Administrative Expenses	Expense																
4151		4151	Ofc Equipment-Supplies & Maint.	Expense		12,23	4150	X	X				X							
4152		4152	Outside Printing Cost	Expense		12,23	4150	X	X				X							
4153		4153	Postage/Courier Services	Expense		12,23	4150	X	X				X							
4154		4154	Office Supplies	Expense		12,23	4150	X	X				X							
4155		4155	Professional Service Fees	Expense		12,23	4150	X	X				X							
4156		4156	Computer Supplies	Expense		12,23	4150	X	X				X							
4157		4157	Criminal Background Checks	Expense		12,23	4150	X	X				X							
4158		4158	Bank Fees	Expense		12,23	4150	X					X							
4200	4200		Transportation	Expense																
4201		4201	Local Travel/Reimbursement	Expense		12,23	4200	X					X							
4202		4202	Vehicle Repair	Expense		12,23	4200	X					X							
4203		4203	Other Vehicle Expenses	Expense		12,23	4200	X					X							
4204		4204	Vehicle Leasing Cost	Expense		12,23	4200	X					X							
4250	4250		Food Service & Meals	Expense																
4251		4251	FSP Serving Fees	Expense		23	4250						X	X						
4252		4252	Food/Groceries	Expense		12,23	4250	X					X	X	X					
4253		4253	Meal Allowance	Expense		12,23	4250	X												
4254		4254	Catering	Expense		12,23	4250	X					X							
4400	4400		Telephone	Expense		10,22	4400	X	X				X							
4410	4410		Heating Fuel	Expense		10,22	4410	X	X				X							
4420	4420		Electricity	Expense		10,22	4420	X	X				X							
4430	4430		Other Utilities	Expense																
4431		4431	Water/Sewer	Expense		10,22	4430	X	X				X							
4432		4432	Scavenger Service	Expense		10,22	4430	X	X				X							
4433		4433	Cable/Dish Services	Expense		10,22	4430	X	X				X							

**Archdiocese of Chicago
Chart of Account Listing
Effective July 1, 2014**

Acct. #	Main Account	1st tier Sub-account	2nd tier Sub-account	Acct. Type	Examples of transactions included in the account	Interim Report Line Reference	Annual Report Account Reference	Class Codes - "X" indicates most likely used for the corresponding revenue & expense account												
								Church - 10	Catechesis - 20	Auxiliary - 30	Other - 40	Elementary School - 50	Preschool - 60	Before/After School - 70	Other School 75	High School 80	Extraord.-- 90			
4434		4434	Internet/Computer Telecom Costs	Expense		10,22	4430	X	X											
4450	4450 - Maintenance & Building Repairs			Expense																
4451		4451	Security	Expense		10,22	4450	X					X							
4452		4452	Ground Services	Expense		10,22	4450	X					X							
4453		4453	Ground Supplies	Expense		10,22	4450	X					X							
4454		4454	Building Services	Expense		10,22	4450	X					X							
4455		4455	Repairs to Buildings	Expense		10,22	4450	X					X							
4456		4456	Equipment Services	Expense		10,22	4450	X					X							
4457		4457	Equipment Rental	Expense		10,22	4450	X					X							
4459		4459	Janitorial Supplies	Expense		10,22	4450	X					X							
4550	4550 - Bingo Expenses			Expense																
4551		4551	Bingo Game Expenses	Expense		11,23	4550													X
4552		4552	Bingo Refreshments	Expense		11,23	4550													X
4553		4553	Bingo Pull Tab Expenses	Expense		11,23	4550													X
4554		4554	Bingo Raffle Expenses	Expense		11,23	4550													X
4555		4555	Bingo Hall Rental	Expense		11,23	4550													X
4556		4556	Bingo Equipment Rental	Expense		11,23	4550													X
4557		4557	Sales Taxes	Expense		11,23	4550													X
4558		4558	Charitable Games Tax & Lic Fees	Expense		11,23	4550													X
4559		4559	Bingo Miscellaneous Expenses	Expense		11,23	4550													X
4600	4600 - Interest Expense			Expense																
4601		4601	Interest Expense Oper. Loans	Expense		12,23	4600	X												X
4602		4602	Interest Expense Capital Loans	Expense		12,23	4600	X												X
4650	4650 - Altar & Liturgical Supplies			Expense																
4651		4651	Hosts and Wine	Expense		12	4650	X												
4652		4652	Votive and Vigil Lights	Expense		12	4650	X												
4653		4653	Candles	Expense		12	4650	X												
4654		4654	Vestments	Expense		12	4650	X												
4655		4655	Missalettes/Worship Aids	Expense		12	4650	X												
4656		4656	Music Books	Expense		12	4650	X												
4657		4657	Liturgical Publications	Expense		12	4650	X												
4658		4658	Pamphlets	Expense		12	4650	X												
4659		4659	Flowers	Expense		12	4650	X												
4660		4660	Other Liturgical Costs	Expense		12	4650	X												
4700	4700 - Furnishings & Equipment			Expense																
4701		4701	Admin Furnishings/Equip	Expense		12,23	4700	X	X					X						
4702		4702	Instructional Furnishings/Equip	Expense		12,23	4700		X					X						
4703		4703	Maintenance Furnishings/Equip	Expense		12,23	4700	X	X					X						
4750	4750 - Archdiocesan Assessment			Expense		13	4750	X												
4751		4751	Archdiocesan Assessment	Expense		13	4750	X												
4752		4752	Lease, Lic. & Rent. Arch. Asst.	Expense		13	4750													X
4760	4760 - PRMAA Assessment			Expense		13	4760	X												
4770	4770 - OCS Assessment			Expense		24	4770							X						
4780	4780 - Property/Casualty Insurance			Expense		10,22	4780	X						X						
4790	4790 - Auto Insur-Priest Owned Vehicle			Expense		13	4790	X												
4800	4800 - Miscellaneous			Expense																
4801		4801	Conferences & Conventions	Expense		12,23	4800	X	X					X						
4802		4802	Meetings & Speakers	Expense		12,23	4800	X	X					X						
4803		4803	Ministry Formation & Education	Expense		12,23	4800	X	X					X						

Archdiocese of Chicago Chart of Account Listing Effective July 1, 2014

Acct. #	Main Account	1st tier Sub-account	2nd tier Sub-account	Acct. Type	Examples of transactions included in the account	Interim Report Line Reference	Annual Report Account Reference	Class Codes - "X" indicates most likely used for the corresponding revenue & expense account												
								Church - 10	Catechesis - 20	Auxiliary - 30	Other - 40	Elementary School - 50	Preschool - 60	Before/ After School - 70	Other School 75	High School 80	Extraord. 90			
4804		4804	Hospitality & Entertainment	Expense		12,23	4800	X	X											
4805		4805	Public Relations & Advertising	Expense		12,23	4800	X					X							
4806		4806	Gifts & Donations	Expense		12,23	4800	X	X											
4807		4807	Dues/Subscriptions	Expense		12,23	4800	X	X											
4808		4808	Unrelated Business Tax	Expense		12,23	4800	X												
4809		4809	Special Program Expense	Expense		12,23	4800	X					X							
4810		4810	Parish Support to Consol School	Expense		12,23	4800	X												
4811		4811	Rental Expense	Expense		12,23	4800	X					X							
4812		4812	Bad Debt Expense	Expense		12,23	4800	X					X							
4850		4850 - Unallocated Procure. Card Trans		Expense		12,23	4800	X					X							
3750		3750 - Archdiocesan Operating Grants		Other Income																
3751		3751	APC Non-Cash Operating Grant	Other Income		28	3750	X					X							
3752		3752	APC Cash Operating Grant	Other Income		28	3750	X					X							
5000		5000 - Insurance Recoveries		Other Income																
5001		5001	Casualty Claims	Other Income		30	5000	X					X							
5002		5002	Liability Claims	Other Income		30	5000	X					X							
5010		5010 - Sharing Collections Oth Parish		Other Income																
5011		5011	Recip Parish Name (Insert Name)	Other Income		30	5010	X												
5012		5012	Recip Parish Name (Insert Name)	Other Income		30	5010	X												
5013		5013	Recip Parish Name (Insert-Name)	Other Income		30	5010	X												
5015		5015 - Sharing Collections Outside the AOC		Other Income																
5016		5016	Recip Parish Name (Insert Name)	Other Income		30	5015	X												
5017		5017	Recip Parish Name (Insert Name)	Other Income		30	5015	X												
5020		5020 - Sharing Money Rec'd Oth Parish.		Other Income																
5021		5021	Shar. Parish Name (Insert Name)	Other Income		30	5020	X												
5022		5022	Shar. Parish Name (Insert Name)	Other Income		30	5020	X												
5023		5023	Shar. Parish Name (Insert-Name)	Other Income		30	5020	X												
5030		5030 - Arch Required Collections		Other Income																
5031		5031	Latin America	Other Income		30	5030	X												
5032		5032	Seminaries	Other Income		30	5030	X												
5033		5033	Annual Catholic Appeal	Other Income		30	5030	X												
5034		5034	Holy Land	Other Income		30	5030	X												
5035		5035	Aid Churches Cent/East Europe	Other Income		30	5030	X												
5036		5036	Catholic Charities	Other Income		30	5030	X												
5037		5037	Peter's Pence	Other Income		30	5030	X												
5038		5038	New World	Other Income		30	5030	X												
5039		5039	Propagation of The Faith	Other Income		30	5030	X												
5040		5040	Cath Campaign for Human Develop	Other Income		30	5030	X												
5041		5041	Religious Retirement	Other Income		30	5030	X												
5042		5042	Missionary CO-OP Plan	Other Income		30	5030	X												
5043		5043	Operation Rice Bowl - CRS	Other Income		30	5030	X												
5044		5044	Archdiocesan Priest Retirement	Other Income		30	5030	X												
5050		5050 - Estates, Bequests & Memorials		Other Income																
5051		5051	Estate Proceeds	Other Income		30	5050	X												
5052		5052	Bequests Proceeds	Other Income		30	5050	X												
5053		5053	Memorial Proceeds	Other Income		30	5050	X												
5060		5060 - Other Extraordinary Income		Other Income																
5061		5061	Other Extraordinary Collections	Other Income		30	5060	X												

Archdiocese of Chicago
Chart of Account Listing
 Effective July 1, 2014

Acct. #	Main Account	1st tier Sub-account	2nd tier Sub-account	Acct. Type	Examples of transactions included in the account	Interim Report Line Reference	Annual Report Account Reference	Class Codes - "X" indicates most likely used for the corresponding revenue & expense account												
								Church - 10	Catechesis - 20	Auxiliary - 30	Other - 40	Elementary School - 50	Preschool - 60	Before/After School - 70	Other School 75	High School 80	Extraord.-- 90			
5062		5062	Operating Loan Debt Relief	Other Income		30	5060		X											
5063		5063	Capital Loan Debt Relief	Other Income		30	5060		X											
5100		5100 - Sale of Property		Other Income																
5101		5101	Sale of Land	Other Income		33	5100		X											
5102		5102	Sale of Building	Other Income		33	5100		X											
5103		5103	Sales of Other Parish Property	Other Income		33	5100		X											
5110		5110 - Fund Collections		Other Income																
5111		5111	Church Millennium Campaign	Other Income		33	5110		X											
5112		5112	Parish Endow Fund Collection	Other Income		33	5110		X											
5113		5113	Parish Ed. Endow Fund Collect	Other Income		33	5110		X											
5114		5114	Annual Appeal Rebate	Other Income		33	5110		X											
5115		5115	"To Teach Who Christ Is" Campaign	Other Income		33	5110		X											
5120		5120 - Capital Collections		Other Income																
5121		5121	School Building Fund	Other Income		33	5120			X										
5122		5122	Church Building Fund	Other Income		33	5120		X											
5123		5123	Church Major Purchase Fund	Other Income		33	5120		X											
5200		5200 - Archdiocesan Capital Grant		Other Income																
5201		5201	Capital Grant	Other Income		35	5200		X			X								
6000		6000 - Expenses Covered by Insurance		Other Expense																
6001		6001	Casualty Expenses	Other Expense		31	6000		X			X								
6002		6002	Liability Expenses	Other Expense		31	6000		X			X								
6010		6010 - Share Collect Pay to Oth Parish		Other Expense																
6011		6011	Sharing to (Insert Name)	Other Expense		31	6010		X											
6012		6012	Sharing to (Insert Name)	Other Expense		31	6010		X											
6013		6013	Sharing to (Insert Name)	Other Expense		31	6010		X											
6015		6015 - Share Outside the AOC		Other Expense																
6016		6016	Sharing to (Insert Name)	Other Expense		31	6015		X											
6017		6017	Sharing to (Insert Name)	Other Expense		31	6015		X											
6020		6020 - Sharing From Parish Gen Funds		Other Expense																
6021		6021	Recipient Parish (Insert Name)	Other Expense		31	6020		X											
6022		6022	Recipient Parish (Insert Name)	Other Expense		31	6020		X											
6023		6023	Recipient Parish (Insert Name)	Other Expense		31	6020		X											
6030		6030 - Pymt Arch Required Collections		Other Expense																
6031		6031	Latin America	Other Expense		31	6030		X											
6032		6032	Seminaries	Other Expense		31	6030		X											
6033		6033	Annual Catholic Appeal	Other Expense		31	6030		X											
6034		6034	Holy Land	Other Expense		31	6030		X											
6035		6035	Aid Churches Centl/East Europe	Other Expense		31	6030		X											
6036		6036	Catholic Charities	Other Expense		31	6030		X											
6037		6037	Peter's Pence	Other Expense		31	6030		X											
6038		6038	New World	Other Expense		31	6030		X											
6039		6039	Propagation of The Faith	Other Expense		31	6030		X											
6040		6040	Cath Campaign for Human Develop	Other Expense		31	6030		X											
6041		6041	Religious Retirement	Other Expense		31	6030		X											
6042		6042	Missionary CO-OP Plan	Other Expense		31	6030		X											
6043		6043	Operation Rice Bowl-CRS	Other Expense		31	6030		X											
6044		6044	Archdiocesan Priest Retirement	Other Expense		31	6030		X											
6060		6060 - Other Extraordinary Expenses		Other Expense																

Archdiocese of Chicago
Chart of Account Listing
 Effective July 1, 2014

Acct. #	Main Account	1st tier Sub-account	2nd tier Sub-account	Acct. Type	Examples of transactions included in the account	Interim Report Line Reference	Annual Report Account Reference	Class Codes - "X" indicates most likely used for the corresponding revenue & expense account										
								Church - 10	Catechesis - 20	Auxiliary - 30	Other - 40	Elementary School - 50	Preschool - 60	Before/ After School - 70	Other School 75	High School 80	Extraord. - 90	
6061		6061	Real Estate Taxes	Other Expense		31	6060	X										
6062		6062	Millennium Assessment	Other Expense		31	6060	X										
6063		6063	Other Extraordinary Expenses	Other Expense		31	6060	X										
6100	6100		Capital Purchase or Construct	Other Expense														
6101		6101	Purchase of Land	Other Expense		34	6100	X				X						
6102		6102	Purchase/Construct of a Bldg.	Other Expense		34	6100	X				X						
6103		6103	Purchase of Vehicle	Other Expense		34	6100	X				X						
6110	6110		Capital Improvements	Other Expense														
6111		6111	Project A (Insert Name)	Other Expense		34	6110	X				X						
6112		6112	Project B (Insert Name)	Other Expense		34	6110	X				X						
6113		6113	Project C (Insert Name)	Other Expense		34	6110	X				X						

Change in Description in FY 2015
 New account beginning FY 2015
 Delete or Inactivate in FY 2015