

Chart of Accounts

<u>Account</u>	<u>Type</u>
1000 . Outside Funds	Bank
1100 . Cash	Bank
1101 . Parish Checking Accounts	Bank
1102 . Parish Payroll Account	Bank
1103 . School Checking Account	Bank
1110 . Bingo Accounts	Bank
1112 . Bingo Checking	Bank
1113 . Bingo Pull Tab	Bank
1120 . School Lunch Account	Bank
1130 . Auxiliary Accounts	Bank
1131 . Auxiliary (Insert Name)	Bank
1132 . Auxiliary (Insert Name)	Bank
1150 . Petty Cash Account	Bank
1160 . Local Stipend Account	Bank
1199 . Undeposited Funds	Other Current Assets
1200 . Oper. Savings at the Arch Bank	Bank
1201 . Regular Operating Savings	Bank
1210 . Certificates of Deposit	Bank
1211 . 90 Day CD-Operating Savings	Bank
1212 . 6 Month CD-Operating Savings	Bank
1213 . 12 Month CD-Operating Savings	Bank
1240 . Stock Savings Account	Bank
1250 . Other Operating Savings	Bank
1260 . TTWCI Savings Account	Bank
1300 . Long-Term/Restricted Savings	Bank
1301 . Building Fund Savings	Bank
1310 . Certificates of Deposit	Bank
1311 . 90 Day CD/Building Fund	Bank
1312 . 6 Month CD/Building Fund	Bank
1313 . 90 Day CD/Millennium Fund	Bank
1314 . 6 Month CD/Millennium Fund	Bank
1315 . 12 Month CD/Building Fund	Bank
1350 . Stipend Account	Bank
1400 . Endowment & Spc Investment Sav	Bank
1401 . Parish Endowment Fund	Bank
1410 . Parish Education Endowment Fund	Bank
1420 . Growth Mutual Fund	Bank
1430 . Balanced Mutual Fund	Bank
1440 . Income Mutual Fund	Bank
1500 . Receivables	Accounts Receivable
1501 . Parish Receivables	Accounts Receivable
1510 . Tuition & Fees Receivable - Third Party System	Accounts Receivable
1513 . Allow. For Uncollect. Tuition-Third Party System	(Contra) Accounts Receivable
1520 . Pledge Receivables	Accounts Receivable
1530 . School Receivable	Accounts Receivable
1535 . Allowance for Uncollectable Tuition	Accounts Receivable
1550 . Other School Receivable	Accounts Receivable

Chart of Accounts

<u>Account</u>	<u>Type</u>
1600 . Other Current Assets	Other Current Asset
1601 . Cash Subsidy to School	Other Current Asset
1602 . Cash Subsidy from Parish	Other Current Asset
1603 . Other Current Assets	Other Current Asset
1610 . Manna Certificate Inventory	Other Current Asset
1615 . Funds in Transit - Third Party System	Other Current Asset
1620 . Payments at Institution - Third Party System	Other Current Asset
2000 . Accounts Payable	Accounts Payable
2010 . Procurement Card Payable	Credit Card
2100 . Liabilities	Other Current Liability
2140 . Accrued Payroll	Other Current Liability
2200 . Other Payroll Withholdings	Other Current Liability
2204 . Employ Health Ins. Withheld	Other Current Liability
2205 . Employee Dental Ins. Co-Pay	Other Current Liability
2210 . Child Support Withheld	Other Current Liability
2211 . Other Wage Garnishments	Other Current Liability
2300 . Archdiocesan Obligations	Other Current Liability
2313 . Principal & Interest Due & Payable on Loan	Other Current Liability
2400 . Prepaid Tuition & Fees	Other Current Liability
2410 . Prepaid Lease, License & Rental Income	Other Current Liability
2420 . Deferred Tuition & Fees	Other Current Liability
2421 . Deferred Tuition	Other Current Liability
2422 . Deferred Fees	Other Current Liability
2425 . Deferred Discounts (Contra)	Other Current Liability
2450 . Stipend Liability	Other Current Liability
2500 . Other Current Liabilities	Other Current Liability
2550 . Unspent Auxiliary Group Funds	Other Current Liability
2551 . Unspent Fund-Raising Monies	Other Current Liability
2600 . Loans	Long Term Liability
2601 . Operating Loans	Long Term Liability
2650 . Capital Loans	Long Term Liability
2700 . Equity	Equity
2701 . Previous Year's Equity	Equity
2702 . Retained Earnings (Net Income)	Equity
2703 . Opening Bal Equity	Equity
3900 . Retained Earnings	Equity

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<u>Account</u>	<u>Type</u>
3000 . Sunday and Holy Day Collections	Income
3011 . Sunday Collection	Income
3012 . Sunday Collection Envelopes	Income
3013 . Sunday Collection Loose Ck/Cash	Income
3014 . Sunday Collection Electronic Giving	Income
3015 . Holy Day Collection	Income
3016 . Holy Day Collection Envelopes	Income
3017 . Holy Day Collect. Loose Ck/Cash	Income
3020 . Christmas Collection	Income
3030 . Easter Collection	Income
3040 . Other Collections	Income
3041 . Fuel Collection	Income
3042 . Flowers Collection	Income
3043 . School Support Collection	Income
3044 . Maintenance Collection	Income
3100 . Tuition	Income
3101 . Tuition - Current	Income
3102 . Tuition - Prior	Income
3105 . Discounts & AOC Scholarships (Contra-Revenue)	Income
3110 . Fees	Income
3111 . Registration Fee	Income
3112 . Health/Other Insurance Fees	Income
3113 . Book & Supply Fees	Income
3114 . Archdiocesan Fee	Income
3115 . Activity/Program Fees	Income
3116 . Athletic Fee	Income
3117 . Graduation Fee	Income
3118 . Field Trip	Income
3119 . Lab Fee	Income
3120 . Sacramental Fee	Income
3200 . Bookstore Income	Income
3250 . Bus Transportation	Income
3251 . Bus Fees	Income
3252 . Bus Pass Fees	Income
3300 . Food Services	Income
3301 . School Meal Program	Income
3302 . Serving Fee Reimbursement	Income
3303 . Vending Machine Operations	Income
3350 . Lease and/or Rental Income	Income
3351 . Facility Lease	Income
3352 . Facility Rental	Income
3353 . Facility Lease - Utilities	Income
3354 . Facility Lease - Other	Income
3400 . Outside Funding Sources	Income
3401 . Government Food Services	Income
3402 . Federal Government Aid (Insert Name)	Income
3403 . Big Shoulders Scholarships	Income
3404 . Big Shoulders Operating Grant	Income
3405 . Big Shoulders Patron Grant	Income
3406 . Grants From Other Third Parties	Income
3407 . Other Scholarships	Income
3408 . State Funding (Insert Name)	Income

Chart of Accounts

<u>Account</u>	<u>Type</u>
3450 . Fund Raising Net Income	Income
3451 . Fund Raiser (Insert Name)	Income
3452 . Fund Raiser (Insert Name)	Income
3453 . Fund Raiser (Insert Name)	Income
3500 . Interest & Investment Income	Income
3501 . Interest-Arch Regular Savings	Income
3502 . Interest-Arch Cert of Deposit	Income
3503 . Interest-Arch Building Fund	Income
3504 . Investment Gains & Losses-Arch Endowment Accts	Income
3505 . Investment Gains & Losses-Arch Spec Investments Accts	Income
3506 . Interest-Checking Accounts	Income
3507 . Other Interest Account	Income
3550 . Bingo Income	Income
3551 . Bingo - Card Sales	Income
3552 . Bingo - Refreshments	Income
3553 . Bingo - Pull Tabs	Income
3554 . Bingo - Raffles	Income
3555 . Bingo - Miscellaneous	Income
3600 . Auxiliary Groups	Income
3601 . Women's Club/Altar and Rosary	Income
3602 . Men's Club/Holy Name	Income
3603 . Senior Citizens Group	Income
3604 . Home School or Parents Assoc.	Income
3700 . Miscellaneous Income	Income
3701 . Stole Fees	Income
3702 . Stipend for Masses	Income
3703 . Votive and Vigil Candles	Income
3704 . Pamphlet Sales	Income
3705 . Scholarship Income	Income
3706 . Donations	Income
3707 . School Income from Parish	Income
4010 . Salaries	Expense
4011 . Priests	Expense
4012 . Extra Priests	Expense
4013 . Religious Staff	Expense
4014 . Professional Staff	Expense
4015 . Admin Support Staff - Church	Expense
4016 . House Staff	Expense
4017 . Maintenance - Church	Expense
4511 . Administrators & Other School Professionals	Expense
4512 . Religious Teachers	Expense
4513 . Lay Teachers	Expense
4514 . Special Program Teachers	Expense
4515 . Instructional Aides	Expense
4516 . Substitute Teachers	Expense
4517 . Support Staff - School	Expense
4518 . Maintenance Staff - School	Expense
4030 . Health Insurance-Employer Paid	Expense
4040 . Employer FICA	Expense
4050 . Fringe Benefits	Expense
4051 . Fringe Benefits - Religious	Expense
4052 . Fringe Benefits - Lay	Expense

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<u>Account</u>	<u>Type</u>
4060 . Prof. Growth/Minist./Other	Expense
4061 . Professional Growth	Expense
4062 . Ministerial Expense Allowance	Expense
4063 . Unemployment Compensation	Expense
4100 . Books & Supplies, Non-Liturgical	Expense
4101 . Bulletin Supplies	Expense
4102 . Offertory Supplies	Expense
4103 . Books and Magazines	Expense
4104 . Book Store Expenses	Expense
4105 . Textbooks	Expense
4106 . Workbooks	Expense
4107 . Library Materials	Expense
4108 . Testing Materials	Expense
4109 . Instructional Materials	Expense
4110 . Instructional Software	Expense
4150 . Administrative Expenses	Expense
4151 . Ofc Equipment-Supplies & Maint.	Expense
4152 . Outside Printing Cost	Expense
4153 . Postage/Courier Services	Expense
4154 . Office Supplies	Expense
4155 . Professional Service Fees	Expense
4156 . Computer Supplies	Expense
4157 . Criminal Background Checks	Expense
4158 . Bank Fees	Expense
4200 . Transportation	Expense
4201 . Local Travel/Reimbursement	Expense
4202 . Vehicle Repair	Expense
4203 . Other Vehicle Expenses	Expense
4204 . Vehicle Leasing Cost	Expense
4250 . Food Service & Meals	Expense
4251 . FSP Serving Fees	Expense
4252 . Food/Groceries	Expense
4253 . Meal Allowance	Expense
4254 . Catering	Expense
4400 . Telephone	Expense
4410 . Heating Fuel	Expense
4420 . Electricity	Expense
4430 . Other Utilities	Expense
4431 . Water/Sewer	Expense
4432 . Scavenger Service	Expense
4433 . Cable/Dish Services	Expense
4434 . Internet/Computer Telecom Costs	Expense
4450 . Maintenance & Building Repairs	Expense
4451 . Security	Expense
4452 . Ground Services	Expense
4453 . Ground Supplies	Expense
4454 . Building Services	Expense
4455 . Repairs to Buildings	Expense
4456 . Equipment Services	Expense
4457 . Equipment Rental	Expense
4459 . Janitorial Supplies	Expense

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<u>Account</u>	<u>Type</u>
4550 . Bingo Expenses	Expense
4551 . Bingo Game Expenses	Expense
4552 . Bingo Refreshments	Expense
4553 . Bingo Pull Tab Expenses	Expense
4554 . Bingo Raffle Expenses	Expense
4555 . Bingo Hall Rental	Expense
4556 . Bingo Equipment Rental	Expense
4557 . Sales Taxes	Expense
4558 . Charitable Games Tax & Lic Fees	Expense
4559 . Bingo Miscellaneous Expenses	Expense
4600 . Interest Expense	Expense
4601 . Interest Expense Oper. Loans	Expense
4602 . Interest Expense Capital Loans	Expense
4650 . Altar & Liturgical Supplies	Expense
4651 . Hosts and Wine	Expense
4652 . Votive and Vigil Lights	Expense
4653 . Candles	Expense
4654 . Vestments	Expense
4655 . Missalettes/Worship Aids	Expense
4656 . Music Books	Expense
4657 . Liturgical Publications	Expense
4658 . Pamphlets	Expense
4659 . Flowers	Expense
4660 . Other Liturgical Costs	Expense
4700 . Furnishings & Equipment	Expense
4701 . Admin Furnishings/Equip	Expense
4702 . Instructional Furnishings/Equip	Expense
4703 . Maintenance Furnishings/Equip	Expense
4750 . Archdiocesan Assessment	Expense
4751 . Archdiocesan Assessment	Expense
4752 . Lease, License & Rental Archdiocesan Assessment	Expense
4760 . PRMAA Assessment	Expense
4770 . OCS Assessment	Expense
4780 . Property/Casualty Insurance	Expense
4790 . Auto Insur-Priest Owned Vehicle	Expense
4800 . Miscellaneous	Expense
4801 . Conferences & Conventions	Expense
4802 . Meetings & Speakers	Expense
4803 . Ministry Formation & Education	Expense
4804 . Hospitality & Entertainment	Expense
4805 . Public Relations & Advertising	Expense
4806 . Gifts & Donations	Expense
4807 . Dues/Subscriptions	Expense
4808 . Unrelated Business Tax	Expense
4809 . Special Program Expense	Expense
4810 . Parish Support to School/Consolidated School	Expense
4811 . Rental Expense	Expense
4812 . Bad Debt Expense	Expense
4850 . Unallocated Procurement Card Transactions	Expense

Chart of Accounts

<u>Account</u>	<u>Type</u>
3750 . Archdiocesan Operating Grants	Other Income
3751 . APC Non-Cash Operating Grant	Other Income
3752 . APC Cash Operating Grant	Other Income
5000 . Insurance Recoveries	Other Income
5001 . Casualty Claims	Other Income
5002 . Liability Claims	Other Income
5010 . Sharing Collections Oth Parish	Other Income
5011 . Recip Parish Name (Insert Name)	Other Income
5012 . Recip Parish Name (Insert Name)	Other Income
5013 . Recip Parish Name (Insert Name)	Other Income
5015 . Sharing Collections Outside the AOC (Insert Name)	Other Income
5016 . Recip Parish Name (Insert Name)	Other Income
5017 . Recip Parish Name (Insert Name)	Other Income
5020 . Sharing Money Rec'd Oth Parish.	Other Income
5021 . Shar. Parish Name (Insert Name)	Other Income
5022 . Shar. Parish Name (Insert Name)	Other Income
5023 . Shar. Parish Name (Insert Name)	Other Income
5030 . Arch Required Collections	Other Income
5031 . Latin America	Other Income
5032 . Seminaries	Other Income
5033 . Annual Catholic Appeal	Other Income
5034 . Holy Land	Other Income
5035 . Aid Churches Centl/East Europe	Other Income
5036 . Catholic Charities	Other Income
5037 . Peter's Pence	Other Income
5038 . New World	Other Income
5039 . Propagation of The Faith	Other Income
5040 . Cath Campaign for Human Develop	Other Income
5041 . Religious Retirement	Other Income
5042 . Missionary CO-OP Plan	Other Income
5043 . Operation Rice Bowl - CRS	Other Income
5044 . Archdiocesan Priest Retirement	Other Income
5050 . Estates, Bequests & Memorials	Other Income
5051 . Estate Proceeds	Other Income
5052 . Bequests Proceeds	Other Income
5053 . Memorial Proceeds	Other Income
5060 . Other Extraordinary Income	Other Income
5061 . Other Extraordinary Collections	Other Income
5062 . Operating Loan Debt Relief	Other Income
5063 . Capital Loan Debt Relief	Other Income
5100 . Sale of Property	Other Income
5101 . Sale of Land	Other Income
5102 . Sale of Building	Other Income
5103 . Sales of Other Parish Property	Other Income
5110 . Fund Collections	Other Income
5111 . Church Millennium Campaign	Other Income
5112 . Parish Endow Fund Collection	Other Income
5113 . Parish Ed. Endow Fund Collect	Other Income
5114 . Annual Appeal Rebate	Other Income
5115 . "To Teach who Christ is" Campaign	Other Income
5120 . Capital Collections	Other Income
5121 . School Building Fund	Other Income
5122 . Church Building Fund	Other Income
5123 . Church Major Purchase Fund	Other Income
5200 . Archdiocesan Capital Grant	Other Income
5201 . Capital Grant	Other Income

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<u>Account</u>	<u>Type</u>
6000 . Expenses Covered by Insurance	Other Expense
6001 . Casualty Expenses	Other Expense
6002 . Liability Expenses	Other Expense
6010 . Share Collect Pay to Other Parish	Other Expense
6011 . Sharing to (Insert Name)	Other Expense
6012 . Sharing to (Insert Name)	Other Expense
6013 . Sharing to (Insert Name)	Other Expense
6015 . Sharing Outside the AOC (Insert Name)	Other Expense
6016 . Sharing to (Insert Name)	Other Expense
6017 . Sharing to (Insert Name)	Other Expense
6020 . Sharing From Parish Gen Funds	Other Expense
6021 . Recipient Parish (Insert Name)	Other Expense
6022 . Recipient Parish (Insert Name)	Other Expense
6023 . Recipient Parish (Insert Name)	Other Expense
6030 . Pymt Arch Required Collections	Other Expense
6031 . Latin America	Other Expense
6032 . Seminaries	Other Expense
6033 . Annual Catholic Appeal	Other Expense
6034 . Holy Land	Other Expense
6035 . Aid Churches Centl/East Europe	Other Expense
6036 . Catholic Charities	Other Expense
6037 . Peter's Pence	Other Expense
6038 . New World	Other Expense
6039 . Propagation of The Faith	Other Expense
6040 . Cath Campaign for Human Develop	Other Expense
6041 . Religious Retirement	Other Expense
6042 . Missionary CO-OP Plan	Other Expense
6043 . Operation Rice Bowl-CRS	Other Expense
6044 . Archdiocesan Priest Retirement	Other Expense
6060 . Other Extraordinary Expenses	Other Expense
6061 . Real Estate Taxes	Other Expense
6062 . Millennium Assessment	Other Expense
6063 . Other Extraordinary Expenses	Other Expense
6100 . Capital Purchase or Construct	Other Expense
6101 . Purchase of Land	Other Expense
6102 . Purchase/Construct of a Bldg.	Other Expense
6103 . Purchase of Vehicle	Other Expense
6110 . Capital Improvements	Other Expense
6111 . Project A (Insert Name)	Other Expense
6112 . Project B (Insert Name)	Other Expense
6113 . Project C (Insert Name)	Other Expense