

## PARISH CHART OF ACCOUNTS

<b>PROGRAMS:</b>	PARISH OPERATIONS	.10
	AUTHORIZED BUILDING PROGRAM	.20
	ENDOWMENT	.30
	SCHOOL	.40
	RELIGIOUS EDUCATION	.50
	SCHOOL ORGANIZATIONS	.60
	AFTER-CARE PROGRAM	.70
	PARISH PROGRAMS	.80
	PARISH ORGANIZATIONS	.90

### BALANCE SHEET ACCOUNTS

#### 1000 - 1999 ASSETS

1009	PETTY CASH
1010 - 1049	CHECKING ACCOUNTS
1050 - 1059	SAVINGS ACCOUNTS
1060 - 1069	DIOCESAN LOAN FUND DEPOSITS
1099	TOTAL CASH
1200 - 1299	ACCOUNTS RECEIVABLE:
1299	TOTAL ACCOUNTS RECEIVABLE
1500 - 1599	PROPERTY, BUILDINGS AND EQUIPMENT
1501 - 1509	PROPERTY
1510 - 1519	BUILDINGS
1520 - 1579	EQUIPMENT
1580 - 1598	ACCUMULATED DEPRECIATION
1599	TOTAL PROPERTY
<b>1999</b>	<b>TOTAL ASSETS</b>

#### 2000 - 2999 LIABILITIES:

2001 - 2099	ACCOUNTS PAYABLE:
2100 - 2199	ACCRUED PAYROLL TAXES:
	FEDERAL INCOME TAX PAYABLE
	ILLINOIS INCOME TAX PAYABLE
	FICA TAX PAYABLE
2200 - 2299	PAYROLL DEDUCTIONS PAYABLE
	403b PAYABLE
	MEDICAL INSURANCE PAYABLE
	IRA PAYABLE
2300 - 2399	LOANS PAYABLE - DIOCESAN AID, NFP

**LIABILITIES (CONTINUED)**

2500 - 2599	COLLECTIONS PAYABLE:
2501 - 2569	NATIONAL/DIOCESAN COLLECTIONS: CATHOLIC POST CATHOLIC RELIEF SERVICES PETER'S PENCE MISSION SUNDAY CAMPAIGN FOR HUMAN DEVELOPMENT HOLY LAND RETIREMENT - RELIGIOUS AID - EASTERN EUROPEAN CHURCHES MISSIONARY CO-OP
2570 - 2599	LOCAL COLLECTIONS E.g. ST VINCENT DE PAUL SOCIETY FOOD PANTRY
2900 - 2979	IN/OUT ACCOUNT
<b>2999</b>	<b>TOTAL LIABILITIES</b>
<b>3000 - 3999</b>	<b>NET ASSETS</b>
3000	UNRESTRICTED NET ASSETS
3010	CURRENT YEAR INCREASE/DECREASE IN UNRESTRICTED NET ASSETS
3020	TEMPORARILY RESTRICTED NET ASSETS
3030	PERMANENTLY RESTRICTED NET ASSETS
<b>3099</b>	<b>TOTAL NET ASSETS</b>
<b>3999</b>	<b>TOTAL LIABILITIES AND NET ASSETS</b>

**4000 - 5999 REVENUE:****PARISH:****4001 - 4099 ORDINARY REVENUE:**

4001 - 4049 COLLECTIONS:  
 4001 - 4019 SUNDAY/HOLYDAY COLLECTIONS  
 4020 - 4039 SPECIAL PARISH COLLECTIONS e.g. Utilities, Flowers, Candles, Maint.  
 4040 - 4049 *GIFTS/DONATIONS/RECEIPTS*

4050 - 4099 INVESTMENT INCOME:  
 4051 - 4059 CHECKING/MONEY MARKET INTEREST  
 4060 - 4079 SAVINGS ACCOUNT INTEREST  
 4080 - 4087 DIOCESAN AID, NFP INTEREST  
 4088 PARISH ENDOWMENT INCOME

4090 - 4097 RENTAL & PROPERTY;  
 4091 - 4094 RENT - PARISH FACILITIES  
 4095 - 4097 OTHER PROPERTY INCOME

4098 STOLE FEES

**4099 TOTAL ORDINARY INCOME****4100 - 4189 EXTRAORDINARY REVENUE:**

4101 - 4139 GIFTS/DONATIONS/BEQUESTS:  
 4101 - 4109 GIFTS/DONATIONS  
 4110 - 4119 MEMORIALS  
 4120 - 4129 BEQUESTS  
 4135 ADA REBATE

4140 - 4159 FUND RAISING REVENUE:  
 4140 - 4149 FUNDS FROM PARISH ORGANIZATIONS  
 4150 - 4159 SOCIALS/BAZAARS

4160 OTHER REVENUE  
 4161 SALE OF REAL ESTATE  
 4162 INSURANCE CLAIM

**4189 TOTAL EXTRAORDINARY REVENUE****4199 TOTAL PARISH REVENUE**

**REVENUE (CONTINUED)****4300- 4399 AUTHORIZED BUILDING PROGRAM:**

4301 - 4304 COLLECTIONS  
 4305 - 4309 GIFTS/DONATIONS  
 4311 - 4314 MEMORIALS  
 4321 - 4324 BEQUESTS  
 4350 - 4359 INTEREST  
 4380 - 4389 TRANSFERS IN

**4399 TOTAL REVENUE - BUILDING PROGRAM****4400 - 4499 SCHOOL ENDOWMENT:**

4405 - 4409 GIFTS/DONATIONS  
 4411 - 4414 MEMORIALS  
 4421 - 4424 BEQUESTS  
 4450 - 4459 INCOME FROM INVESTMENTS  
 4480 - 4489 TRANSFERS IN

**4499 TOTAL REVENUE - SCHOOL ENDOWMENT**

**4600 - 4699 PROGRAMS**  
 E.g. DAY-CARE CENTER

**4699 TOTAL REVENUE - PROGRAMS****4900 - 4999 PARISH ORGANIZATIONS****4999 TOTAL REVENUE - PARISH ORGANIZATIONS****5000 - 5899 EDUCATION:****5100 - 5199 REVENUE - SCHOOL:**

5100 - 5109 TUITION AND FEES  
 5110 - 5119 CONTRIBUTIONS AND GRANTS  
 5120 - 5129 OTHER RECEIPTS

**5300 - 5399 REVENUE - CAFETERIA**

5301 - 5339 CAFETERIA RECEIPTS

**5400 - 5499 REVENUE - TRANSPORTATION**

5400 - 5429 TRANSPORTATION RECEIPTS

**5500 - 5599 REVENUE - RELIGIOUS EDUCATION AND ADULT EDUCATION**

5500 - 5540 RELIGIOUS EDUCATION AND ADULT EDUCATION RECEIPTS

**5899 TOTAL REVENUE - EDUCATION****5999 TOTAL REVENUE**

**DISBURSEMENTS:****6000 - 6999 PARISH**

6001 - 6099 SALARIES AND BENEFITS:

6002 - 6029 CLERGY SALARIES:  
ASSIGNED CLERGY  
EXTRA CLERGY  
DEACONS  
SEMINARIANS

6030 - 6069 RELIGIOUS/LAY SALARIES:

PASTORAL ASSOCIATE  
SECRETARIAL  
BOOKKEEPING  
HOUSEKEEPING  
MAINTENANCE  
MUSIC

6070 - 6079 PAYROLL TAXES (EMPLOYER):

FICA TAX (EMPLOYER)  
UNEMPLOYMENT TAX

6080 - 6098 BENEFITS:

MEDICAL INSURANCE EXPENSE  
403b EXPENSE - LAY  
403b EXPENSE - CLERGY  
CLERGY AID EXPENSE - CLERGY  
CONT EDUC/RETREAT/BOOKS - CLERGY  
CONT EDUC/BOOKS - OTHER  
GIFTS**6099 TOTAL SALARIES AND BENEFITS****6100 - 6199 SUPPLIES AND SERVICES:**OFFICE SUPPLIES  
ADVERTISING  
PRINTING/COPYING  
POSTAGE/SHIPPING  
BOOKS/PERIODICALS/SUBSCRIPTIONS  
CATHOLIC POST EXPENSE  
DUES/MEMBERSHIPS  
PROFESSIONAL SERVICES  
CHURCH SUPPLIES/MATERIALS  
LICENSES AND FEES**6199 TOTAL SUPPLIES AND SERVICES****6200 - 6299 HOUSEHOLD:**TABLE/FOOD EXPENSE  
SUPPLIES**6299 TOTAL HOUSEHOLD****6300 - 6399 TRAVEL AND MEETINGS:**WORKSHOPS/CONFERENCES  
MILEAGE REIMBURSEMENT - CLERGY  
MILEAGE REIMBURSEMENT - OTHER**6399 TOTAL TRAVEL AND MEETINGS****6400 - 6499 EQUIPMENT AND BUILDINGS:**TELEPHONE  
UTILITIES  
SERVICING CONTRACTS  
FURNITURE/EQUIPMENT  
COMPUTERS  
EQUIPMENT REPAIRS  
BUILDING REPAIRS  
PROPERTY/LIABILITY INSURANCE**6499 TOTAL EQUIPMENT AND BUILDINGS**

**DISBURSEMENTS - PARISH (CONT)**

**6500 - 6599 ASSESSMENTS/DONATIONS:**  
 DONATIONS  
 SCHOLARSHIPS  
 TUITION AID  
 ASSESSMENTS:  
 ELEMENTARY SCHOOL  
 SECONDARY SCHOOL  
 ADA SHORTFALL

**6599 TOTAL ASSESSMENTS/DONATIONS**

**6600 - 6699 CAPITAL IMPROVEMENTS/DEBT:**  
 CAPITAL IMPROVEMENTS EXPENSE (IF NOT CAPITALIZED)  
 INTEREST ON LOANS  
 DEPRECIATION EXPENSE

**6699 TOTAL CAPITAL IMPROVEMENTS/DEBT**

**6798 TOTAL DISBURSEMENTS - PARISH**

**6799 NET AFTER DISBURSEMENTS**

**6920 TRANSFERS FROM OTHER PROGRAMS:**  
 AUTHORIZED BUILDING PROGRAM  
 SCHOOL ENDOWMENT  
 SCHOOL  
 RELIGIOUS EDUCATION  
 SCHOOL ORGANIZATIONS  
 AFTER-CARE PROGRAM  
 PARISH PROGRAM  
 PARISH ORGANIZATION

**6929 TOTAL TRANSFERS FROM OTHER PROGRAMS**

**6930 TRANSFERS TO OTHER PROGRAMS**  
 AUTHORIZED BUILDING PROGRAM  
 SCHOOL ENDOWMENT  
 SCHOOL  
 RELIGIOUS EDUCATION  
 SCHOOL ORGANIZATIONS  
 AFTER-CARE PROGRAM  
 PARISH PROGRAM  
 PARISH ORGANIZATION

**6939 TOTAL TRANSFER TO OTHER FUNDS**

**6999 NET AFTER TRANSFERS**

**7300 - 7399 AUTHORIZED BUILDING PROGRAM**

7301 - 7339 SUPPLIES AND SERVICES:  
OFFICE SUPPLIES  
FUNDRAISING SERVICES

**7339 TOTAL DISBURSEMENTS - BUILDING PROGRAM**

7390 -7393 TRANSFERS FROM OTHER PROGRAMS

7394 - 7396 TRANFERS TO OTHER PROGRAMS

**7399 NET AFTER TRANSFERS – BUILDING PROGRAM**

**7400 -7499 SCHOOL ENDOWMENT:**  
TRANSFERS TO PARISH  
TRANSFERS TO SCHOOL

**7499 NET AFTER TRANSFERS - ENDOWMENT**

**7600 - 7699 PROGRAMS**  
(ACCTS INDIVIDUALLY SET UP)

**7699 TOTAL DISBURSEMENTS - PROGRAMS**

**7900 - 7999 PARISH ORGANIZATIONS**  
(ACCTS INDIVIDUALLY SET UP)

**7999 TOTAL DISBURSEMENTS - PARISH ORGANIZATIONS**

**8000 - 8999 EDUCATION:**

8000 - 8299 SCHOOL

8100 - 8159 SALARIES  
8160 - 8179 BENEFITS  
8180 - 8199 SCHOOL SUPPLIES AND MATERIALS  
8200 - 8209 OTHER SUPPLIES AND MATERIALS  
8210 - 8229 PURCHASED SERVICES  
8230 - 8249 CAPITAL

8299 TOTAL DISBURSEMENTS - SCHOOL

8300 - 8399 CAFETERIA

8340 - 8349 SALARIES  
8350 - 8359 BENEFITS  
8360 - 8369 SUPPLIES AND MATERIALS  
8370 - 8379 PURCHASED SERVICES  
8380 - 8389 CAPITAL

8399 TOTAL DISBURSEMENTS - CAFETERIA

DISBURSEMENTS - EDUCATION (CONT)

8400 - 8499   TRANSPORTATION

8440 - 8449   SALARIES  
8450 - 8459   BENEFITS  
8460 - 8469   SUPPLIES AND MATERIALS  
8470 - 8479   PURCHASED SERVICES  
8480 - 8489   CAPITAL

8499           TOTAL DISBURSEMENTS - TRANSPORTATION

8500 - 8599   RELIGIOUS EDUCATION AND ADULT EDUCATION

8540 - 8549   SALARIES  
8550 - 8569   BENEFITS  
8570 - 8579   SUPPLIES AND MATERIALS  
8580 - 8589   OTHER EXPENSES

8599           TOTAL DISBURSEMENTS - RELIGIOUS EDUCATION AND ADULT  
EDUCATION

**8999           TOTAL DISBURSEMENTS - EDUCATION**

**9998           TOTAL DISBURSEMENTS - ALL**

**9999           NET INCREASE (DECREASE)**