Diocese of Bridgeport



Parish Chart of Accounts

QuickBooks 2007 PRO Version Software

August 2007

DIOC	DIOCESE OF BRIDGEPORT					
REV	REVENUES & EXPENSES					
	<u>Pastoral &</u> Liturgical Services	Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrati ve (3)	Offertory and Misc. Rev.
Control Accounts	Church Rectory Programs					
CHANGES IN UNRESTRICTED NET ASSETS						
REVENUE						
4000 OFFERTORY COLLECTIONS (SUBJECT TO CATHEDRATICUM)					Do not	×
4100 OTHER REGULAR REVENUE	Do not assign revenues to this class	×	×	×	revenues	×
4200 UNUSUAL (NON-SCHEDULED) REVENUE					class	×
EXPENSES	Expense	items must k	Expense items must be assigned to a class(es)	a class(es)		
5000 COMPENSATION AND BENEFITS						
5100 CONTRIBUTIONS AND ASSESSMENTS						
5200 PROFESSIONAL FEES AND INSURANCE						
5300 SUPPLIES, REPAIRS, MAINTENANCE & OTHER SERVICES						
5400 UTILITIES						
5500 INTEREST			+			assign
FROFERTT TAXES (ONLT APPLICABLE TO RENTAL 5600 PROERTY)						to this ix
5700 DEPRECIATION						VI: Apr
						apter
						C
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS						

	Pastoral & Liturgical Services	Religious Education	Other Parish Activities (1)	Fundraising (2) Administrati	General & Administrati ve (3)	Offertory and Misc. Rev.
7000 TEMPORARILY RESTRICTED CONTRIBUTIONS				×		
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS						
8000 PERMANENTLY RESTRICTED CONTRIBUTIONS				×		
1. Nursery School, Child Care, Cemetery, Rental Properties and Social Activities of Parish Organizations	ations					
2. Fund aising Activities of Parish Organizations and Other e.g. Carnivals						
3. Includes Buildings & Grounds						

Parish Chart of Accounts 2007 Diocese of Bridgeport

		DIOCESE OF BRIDGEPORT	COUNTS					
		REVENUES & EXPENSES	NSES					
Control accounts 1st tier su	1st tier sub accounts 2nd tier sub accounts	Examples of transactions included in the account	"X" indicates c	lasses most likely	"X" indicates classes most likely used for the corresponding revenue & expense account	esponding re	venue & expense	account
			Pastoral & Liturgical	Religious	Other Parish	Fundrais-	General & Administrativ	Offertory and Misc.
			Services	Education	Activities (1)	<u>ing (2)</u>		Rev
old a/c #			Church Rectory Programs	<i>6</i>				
CHANGES IN UNRES	CHANGES IN UNRESTRICTED NET ASSETS							
REVENUE								
4000 4000 OFFERTORY (4000 OFFERTORY (collections subject to Cathedraticum)	m)	Do not assign				Do not	
4010 4010 SUNDAY	NDAY	Regular weekly collections including envelopes received in the mail	_				assign	×
		Holy Day collections including envelopes	this class				revenues	<
4020 HOLY DAY	LYBAY	received in the mail	•				to this	×
		Monthly collections including envelopes received in the mail and all other contributions received on a monthly basis					class	
4030 4030 MO	MONTHLY	e.g. credit cards and Automated Clearing House (ACH) receipts						×
4040	ANNUAL	Annual collection						×
		Collections designated for a parish's specific purpose e.g. parish needs, schools, flowers,						<
1000		Trong view						;
4100 4100 OTHER REGULAR REVENUE	LAR REVENUE							
		Collections which the Bishop has designated in writing as being exempt from						
4060 4110 EXE	EXEMPTED	Cathedraticum						×
	4120 FUNDRAISERS							
4131	4121 Bingo	Gross receipts from bingo				×		
4132	4122 Carnivals/Bazaars	Gross receipts from Carnivals/Bazaars				×		
4133	4123 Raffles	Gross receipts from raffles				×		
4110 partial	4124 Scrip Voucher	Gross receipts from sale of scrip vouchers				×		
4134 4260	Other Fund Raisers and 4125 Organization Events	Gross receipts from all other fundraisers and club and society events				×		
4110 partial	4126 Bulletin Revenue	Gross receipts for bulletin advertising				×		
	4130 INVESTMENT INCOME							
4165, 5172, 4175	Net appreciation/ Depreciation in Market 4131 Value of Securities	Unrealized gain or loss as a result of a sale and/or increase/decrease in the market value of securities held						×
4150	4132 Interest and Dividends	Unrealized interest and dividends earned on savings, checking and investment accounts						×
A251		Gross receipts from nursery, preschool or			<			

Nursery School, Child Care, Cemetery, Rental Properties and Social Activities of Parish Organizations
 Fund Raising Activities of Parish Organizations and Other e.g. Carnivals
 Includes Buildings Grounds

		5085	4140	4200 UNI		4525	4551	4530		4515	4510 4520	4500	4170	4160	4250	old a/c
	ASSETS RELEASED FROM RESTRICTION 4230 - FOR CAPITAL PROJECTS	GAIN/(LOSS) ON SALE OF LONG LIVED ASSETS - BUILDINGS, EQUIPMENT ETC. (EXCLUDING 4220 INVESTMENTS)	4210 GIFTS AND BEQUESTS NOT RESTRICTED	4200 UNUSUAL (NON-SCHEDULED) REVENUE	4190 MASS STIPEND REVENUE	4186 Other Revenue	4185 Perpetual Care Revenue	Interest & Dividend 4184 Revenue	Net appreciation/ Depreciation in Market 4183 Value of Securities	4182 Interments	Sale of Lots and 4181 Foundations	4180 CEMETERY	4170 VOTIVE CANDLES	4160 RENTAL AND LEASE REVENUE	4150 RELIGIOUS EDUCATION FEES	
Assets released from restriction for specific	Assets released from restriction for capital projects	Gain or loss as a result of disposition of property and other assets (Excluding Investments)	All gifts and bequests from individuals and estates that are unrestricted Also includes voluntary contributions for weddings, baptisms and funerals See also Account 8000 for restricted gifts and bequests		Offerings for masses celebrated for a specific person or intention.	All other gross receipts from cemeteries	Portion of revenue segregated for perpetual care	Interest & dividends generated from both excess cemetery funds and perpetual care funds	Unrealized gain or loss as a result of a sale and/or increase/decrease in the market value of securities held	Gross receipts from interments	Gross receipts from sale of lots and foundations		Gross receipts from votives	Revenue received from the rental of parish property This includes the amount received for a priest in residence. Does not include security deposits received as liabilities. They are reported as liabilities in the Statement of Financial Position (Balance Sheet).)	Gross receipts from fees/tuition for religious education for the current period This includes both adult and youth formation programs	
Y	×				×	4										Pastoral & Liturgical Services Church Rectory Programs
															×	Religious Education
						×	×	×		×	×			×		Other Parish Activities (1)
													×			Fundrais- ing (2)
	•	•	1			1				1	1	_		Do not assign revenues to this class	•	General & Administrativ e (3)
×	×	×	×		×				×							and Misc. Rev

Nursery School, Child Care, Cemetery, Rental Properties and Social Activities of Parish Organizations
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5025	5350	5020	5040	5040			5150	6515	6517	6512/6514	6516	6511/6513	6510	6508	6506	6504	6550	5017 partial	5016	5017 partial	6503	6502 partial	6502 partial	6502 partial	6500		# # 6	2/2 2/2		
						5100 CO				4		513						ial		<u>a</u>	_	iai I	ial	iai	5000 CO	EXPENSES				Control accounts
					5110 CONTRIBUTIONS	5100 CONTRIBUTIONS AND ASSESSMENTS							5040 EMPLOYEE BENEFITS	-		5030 PAYROLL TAXES								5010 SALARIES AND WA	COMPENSATION AND BENEFITS	ES				nts 1st tier sub accounts
5115 Shortfall on ABA	5114 School Contribution	5113 Cathedraticum	Charitable Gifts to 5112 Individuals	Charitable Contributions t 5111 Organizations	AND ASSESSMENTS	SSESSMENTS	5046 Workers Compensation	5045 Life Insurance	5044 Pension-Lay	Medical/Dental Insurance-	5042 Pension-Clergy	Medical/Dental Insurance- 5041 Clergy	STIS	5032 Medicare	5031 FICA	-	5018 Priest Stipends	Deacon Expense 5017 Allowance	5016 Extra Priests	5015 Religious Allowance	Pastor / Administrator 5013 Allowance	5012 Clergy	5011 Lay Employees	AGES	ENEFITS					2nd tier sub accounts
Assessed payments for the shortfall from the Annual Bishop's Appeal goal	Assessment of offertory for support of the Diocesan elementary & middle schools	Assessment of offertory for support of the Diocese	school tuition etc.	Charitable Contributions to Parish contributions made to a bona fide organization, i.e. Red Cross, another parish			Workers compensation insurance	Life insurance	Lay employees pension costs		Clergy pension	Clergy medical and dental insurance		Parish's share of Medicare tax	Parish's share of FICA tax		Stipends given to priests for the celebration of Mass	Deacon's monthly stipend	Priests that occasionally come to say masses	Stipend, retirement, housing & healthcare allowances paid to Religious Orders of Sisters and Brothers	Pastor's or Administrator's administrative allowance	Clergy salary and Order Priest payments (salary)	Full and part time lay employees							Examples of transactions included in the account
<u> </u>							×	×	< ×	× % %				×	×				es				×				Rectory	Se	Pas Litt	
			×	×			×	×	×	×	×	×	×	×	×		×	×	×	×	×	×	×				П	Services Church	Pastoral & Liturgical	indicates cla
							×	×	×	×				×	×					×			×						Religious Education	sses most like
							×	×	×	×				×	×					×			×						Other Parish Activities (1)	"X" indicates classes most likely used for the corresponding revenue & expense account
																													Fundrais- ing (2)	esponding r
×	×	×					×	×	×	×				×	×								×					<u>e (3)</u>	General & Administrativ	evenue & expense
	Chapte	r VI:	aqA	endix																								Rev	Offertory and Misc.	account

^{1.} Nursery School, Child Care, Cemetery, Rental Properties and Social Activities of Parish Organizations 2. Fund Raising Activities of Parish Organizations and Other e.g. Carnivals 3. Includes Buildings Grounds

5335		5430		5262	5240	5261	5015	5200	# 4	old a/c				Control :
							5250 PR	5200 PROFESSIONAL FEES AND INSURANCE						Control accounts 1st tier su
		-					5250 PROFESSIONAL FEES	AL FEES AND						1st tier sub accounts
	Speakers, Retreats, 5258 Workshops	5257 Safe Environment	Non-Employee Musicians 5255 and Others	5254 Legal	Continuing Education & 5253 Development	Accounting, Bookkeeping		INSURANCE						2nd tier sub accounts
	Expenses for guest speakers, retreats, conferences, workshops, etc	Expenses related to the Safe Environment Program	Musicians and others who are not employees	All legal fees	Costs related to training and development of parish employees	Accounting, Bookkeeping All accounting fees, including payroll costs, and temporary Office Help QuickBooks charges, temporary office help								Examples of transactions included in the account
	, retreats,	Environment	not employees		development of	payroll costs,								led in the account
									Rectory F		Services	Liturg	Pastoral &	"X" inc
	×	×	×		×				Programs	Church	ces	gical E	ral &	licates clas
			×		×						Education	Religious		ses most likely
			×		×						Activities (1)	Other Parish		"X" indicates classes most likely used for the corresponding revenue & expense account
			×	×							ing (2)	- 11		sponding re
	×		×	×	×	×					e (3)	₹:	General &	venue & expense
											Rev	and Misc.	Offertory	account

OTHER SERVICES	OTHER SERVICES								5330 REPAIRS AND MAINT	5330 REPAIRS AND MAINT	5385 5400 S330 REPAIRS AND MAINT	5385 5400	5385 5400	5385 5400	5385 5400	5385 5400	5425 5425 5090 5370 5385 5400 5330 REPAIRS AND MAINT 001 5285	5370 5385 5285 5310	5300 5300 5370 5385 5310	5300 5310 53	131 132 140 5300 5370 5385 5370 5385 5310	1131 1132 1140 5300 5425 5425 5370 5385 5285	5370 5385 5285 5310
5350 OTHER SERVICES AND MISCELLANEOUS CHARGES	OTHER SERVICES		5337 Lawn can 5338 Snow Rei	5336 Landscapi 5337 Lawn care 5338 Snow Rem	5335 Outside J 5336 Landscap 5337 Lawn car 5338 Snow Re	5334 Equipmer 5335 Outside J 5336 Landscar 5337 Lawn car 5338 Snow Re	533 Maintena Compute 5334 Equipme 5335 Outside J 5336 Landscaj 5337 Lawn car 5338 Snow Re	5331 Automoti Building 5333 Maintena Compute 5334 Equipme 5335 Outside . 5336 Landscaj 5337 Lawn car 5338 Snow Re	5330 REPAIRS AND MAINTENANCE 5331 Automoti Building I 5334 Equipmer 5334 Equipmer 5335 Outside J 5336 Landscap 5337 Lawn can	### Appliance ### Appliance ### Appliance ###	5330 REPAIRS AND MAINT	5330 REPAIRS AND MAINT	5330 REPAIRS AND MAINT	5330 REPAIRS AND MAINT	5330 REPAIRS AND MAINT	5330 REPAIRS AND MAINT	5330 REPAIRS AND MAINT	Textbook & Classroom 5311 Supplies 5312 Food and Beverage 5313 Catering Liturgical Consumables (Bread, Wine, Candles, Vine, Candles, Vine	S310 SUPPLIES AND EQUIPED AND EQUIPED AND EQUIPED AND EQUIPED AND EQUIPED AND MAINT	PLIES, REPAIRS & MAINTENANC 5310 SUPPLIES AND EQUIPMENT PURCHA 5311 Supplies 5312 Food and 5312 Food and 5313 Catering Liturgical (Bread, Workboo Liturgical (Bread, Workboo Liturgical Repairs AND MAINTENANCE 5330 REPAIRS AND MAINTENANCE 5331 Automoti Building 5331 Lawn car 5335 Cutside . 5336 Landscal 5338 Snow Re	S271 Auto - Pa	S270 INSURANCE S271 Auto - Pa	S270 INSURANCE 5271 Auto - Pa
		5338 Snow R	5337 Lawn ca	5336 Landsca 5337 Lawn ca	5335 Outside 5336 Landser 5337 Lawn ce	5334 Equipm 5335 Outside 5336 Landsc: 5337 Lawn cc	5333 Mainten. 5334 Equipm. 5335 Outside 5336 Landsc: 5337 Lawn c:	5331 Automoi 5333 Mainten 5334 Equipm 5334 Equipm 5335 Outside 5336 Landse: 5337 Lawn ce	5330 REPAIRS AND MAINTENANCE 5331 Automote Building 5333 Mainten Comput 5334 Equipm 5335 Outside 5336 Landsc: 5337 Lawn or	5330 REPAIRS AND MAINTENANCE 5330 REPAIRS AND MAINTENANCE 5331 Automo 5331 Automo 6333 Mainten Comput 5335 Outside 5337 Lawn or 5337 Lawn or	5310 REPAIRS AND MAINTENANCE 5330 REPAIRS AND MAINTENANCE 5331 Automo Building 5333 Mainten Comput 5335 Outside 5337 Lawn or 5337 Lawn or	S310 REPAIRS AND MAINTENANCE S330 Repairs S330 Automo S331 Automo S331 Automo S334 Equipm S335 Outside S337 Lawn or c	5316 Workboo Liturgics 5317 Books 5318 Miscella 5319 Tools E. 5330 REPAIRS AND MAINTENANCE 5331 Automo Building 5333 Mainten 5334 Equipm 5335 Outside 5337 Lawn or 5337 Lawn or	Liturgica	Liturgica Citrurgica Citr	5310 Catering	Textboo 5311 Supplies 5312 Food an 5312 Food an 5313 Catering Liturgic: (Bread, 1 votives 5315 Decorated Liturgic: 5315 Decorated Liturgic: 5316 Workboo Liturgic: 5317 Books Janitori: 5318 Miscella Miscella S330 REPAIRS AND MAINTENANCE 5331 Automo S335 Outside S335 Outside S336 Landsc: 5337 Lawn cc S337 Lawn cc S3	Textboo Sand Textboo Sand Supplies Sand	SUPPLIES AND EQUIPMENT PURCH Textboo	S330 REPAIRS AND MAINTENANCE S330 REPAIRS AND MAINTENANCE S331 Lawro cs S337 Lawro cs	S271 Auto - P	S270 INSURANCE S271 Auto - P	S270 INSURANCE 5271 Auto - P
	0000	5337 Lawn care	COOC	5226 I andecanir	5335 Outside Jar	Computers 534 Equipment 535 Outside Jan 5336 Landscanin	S333 Maintenano Computers 5334 Equipment 5335 Outside Jan	5331 Automotive Building Re 5333 Maintenanc Computers 5334 Equipment 5335 Outside Jai	REPAIRS AND MAINTENANCE 5331 Automotive Building Re 5333 Maintenanc Computers 5334 Equipment 5335 Outside Jan	Appliances, 5319 Tools Exper REPAIRS AND MAINTENANCE 5331 Automotive Building Re 5338 Maintenanc Computers 5334 Equipment 5335 Outside Jai	Appliances, 5318 Miscellaneo Appliances, 5319 Tools Expel REPAIRS AND MAINTENANCE S331 Automotive Building Re 5338 Maintenanc Computers 5334 Equipment 5335 Outside Jal	REPAIRS AND MAINTENANCE S31 Automotive 533 Maintenan Computers 533 Outside Jan Liturgical V. Apriliances 531 Miscellaneo Appliances 5319 Tools Expe	Liturgical M 5316 Workbooks Liturgical V. Ritual and A 5317 Books Janitorial, C 5318 Miscellanee Appliances, 5319 Tools Expe- REPAIRS AND MAINTENANCE S331 Automotive Building Re 5333 Maintenanc Computers 5334 Equipment 5335 Outside Jan	Liturgical Fi Liturgical M Liturgical M Liturgical M Liturgical M S316 Workbooks Liturgical V Ritual and # S317 Books Janitorial, C S318 Miscellaneo Appliances, S319 Tools Exper REPAIRS AND MAINTENANCE S331 Automotive Building Re S333 Maintenanc Computers S334 Equipment S335 Outside Jan	Liturgical C (Bread, Win 5314 votives etc.) Liturgical F 5315 Decoration Liturgical M Liturgical M S316 Workbooks Liturgical V Ritual and J S317 Books Janitorial, C 5318 Miscellanec S318 Miscellanec Appliances S319 Tools Expe Building Re 5333 Maintenanc Computers 5334 Equipment 5335 Outside Jan 5336 Decoration	Liturgical C (Bread, Win 5314 vortres etc. Liturgical F 5315 Decoration Liturgical F 5316 Workbooks Liturgical M 5317 Books Liturgical M 5317 Books 5318 Miscellanec 5318 Miscellanec S331 Automotive 5331 Maintenanc Computers 5335 Outside Jai	Textbook & 5311 Supplies 5312 Food and B 5313 Catering Liturgical Food and B 5314 votives etc. Liturgical Food and B 5315 Decoration Liturgical Workbooks Liturgical Workbooks Liturgical Food and B 5316 Workbooks Liturgical Workbooks S317 Books Janitorial, (5318 Miscellanec 5331 Automotive Building Re 5331 Building Re 5333 Maintenanc Computers 5335 Outside Janitorial Janitorial Janitorial Radio Building Re 5335 Outside Janitorial Janitorial Radio Building Re 5335 Outside Janitorial Janitorial Janitorial Radio Building Re 5335 Outside Janitorial Janitoria	SUPPLIES AND EQUIPMENT PURCHASE Textbook & 5311 Supplies 5312 Food and B 5312 Food and B 5312 Food and B 5314 Votives etc. Liturgical C Liturgical C Food and B 5315 Decoration Liturgical Workbooks Liturgical Workbooks 214 Workbooks 215 Decoration Riturgical Workbooks 2317 Books 5317 Books 5318 Miscellanecs 5319 Tools Experience 5331 Automotive 5331 Automotive 5331 Automotive 5333 Maintenanc Computers 5335 Outside Jal 5335 Outside Jal	REPAIRS & MAINTENANCE SUPPLIES AND EQUIPMENT PURCHASS 5311 Supplies 5312 Food and B 5312 Food and B 5313 Catering Liturgical C (Bread, Win 5314 votives etc. Liturgical F 5315 Decoration Liturgical F Control Ritual and J South S	REPAIRS & MAINTENANCE SUPPLIES AND EQUIPMENT PURCHASE 5311 Supplies 5312 Food and B 5312 Food and B 5313 Catering Liturgical F 5315 Decoration Liturgical Workbooks Liturgical Workbooks Liturgical Workbooks 5317 Books 5318 Miscellances 5318 Miscellances 5331 Automotive Building Re 5333 Maintenanc Computers 5335 Outside Jaintenant 5336 Outs	SEPAIRS & MAINTENANCE SUPPLIES AND EQUIPMENT PURCHASS STATE Castering STATE CANTOLOGY ST	INSURANCE 5271 Auto - Paris 5272 Auto - Clerg Insurance - 5273 Casualty et SUPPLIES AND EQUIPMENT PURCHASE Textbook & 5311 Supplies 5312 Food and B 5313 Catering Cheracy Win 5314 Vortices etc. Liturgical C Liturgical C Building Call City Sold Computers 5318 Maintenanc Computers 5335 Outside Jai	NSURANCE 5271 Auto - Paris 5272 Auto - Clerg Insurance - 5273 Casualty et SUPPLIES AND EQUIPMENT PURCHASE SUPPLIES AND EQUIPMENT Statering 5311 Supplies 5312 Food and B 5313 Catering Liturgical C Bread, Win 5314 Workbooks Liturgical C Charactering 15315 Decoration Liturgical C Ritual and J 5317 Books 15318 Miscellanee 5338 Miscellanee 5338 Maintenotive 5331 Automotive 5333 Maintenotive 5333 Maintenotive 5334 Equipment 5335 Outside Jan
5338 Snow Removal	5338 Snow Removal	5337 Jawn Care	5336 Landscaping	Od Odrajda odilikolidi odi	5335 Outside Janiforial Ser	Computers & Office 5334 Equipment	5333 Maintenance Computers & Office 5334 Equipment	Building Repairs & 533 Maintenance Computers & Office 5334 Equipment	S331 Automotive Building Repairs & 5333 Maintenance Computers & Office 5334 Equipment	Appliances, Equipment & 5319 Tools Expensed NTENANCE 5331 Automotive Building Repairs & 5333 Maintenance Computers & Office 5334 Equipment	Janitorial, Office and 5318 Miscellaneous Supplies Appliances, Equipment 5319 Tools Expensed NTENANCE 5331 Automotive Building Repairs & 5333 Maintenance Computers & Office 5334 Equipment 5335 Outside Instincts Senti	Liturgical Vestments, Ritual and Appointment 5317 Books Janitorial, Office and 5318 Miscellaneous Supplies Appliances, Equipment 5319 Tools Expensed NTENANCE Building Repairs & 5334 Automotive Building Repairs & Computers & Office 5334 Equipment	Liturgical Missalettes & 5316 Workbooks Liturgical Vestments, Ritual and Appointment Books Janitorial, Office and Janitorial Sale	Liturgical Flowers and Liturgical Missalettes i Liturgical Missalettes i Salf Workbooks Liturgical Vestments, Ritual and Appointments, Ritual and Appointment Salf Books Janitorial, Office and Janitorial, Office and Janitorial, Office and Salf Tools Expensed Repliances, Equipment Salf Dutside Institutial Salf Salf Outside Institutial Salf Equipment Salf Outside Institutial Salf Liturgical Flowers and Repliances, Equipment Salf Outside Institutial Salf Salf Outside Institutial Salf Salf Outside Institutial Salf Salf Outside Institutial Salf	Liturgical Consumables (Bread, Wine, Candles, 5314 votives etc.) Liturgical Flowers and 5315 Decoration Liturgical Missalettes & Liturgical Missalettes & Salf Workbooks Liturgical Vestments, Ritual and Appointment Salf Books Liturgical Vestments, Ritual and Appointment Liturgical Vestments, Ritual and Appointment Salf Books Liturgical Miscellaneous Supplies Liturgical Miscellaneous Supplies Appliances, Equipment Salf Proofs Expensed Salf Automotive Salf Automotive Salf Outside Instinctal Services Salf Outside Instinctal Services	Liturgical Consumable (Bread, Wine, Candles 5314 votives etc.) Liturgical Flowers and 5315 Decoration Liturgical Missalettes i Consumable Liturgical Missalettes i Liturgical Missalettes i Liturgical Vestments, Ritual and Appointments, Ritual and Appointments, Building Repairs & S331 Automotive S331 Automotive Computers & Office S334 Consider Institutial San	Textbook & Classroom 5311 Supplies 5312 Food and Beverage 5313 Catering Liturgical Consumable: (Bread, Wine, Candles, Otives etc.) Liturgical Flowers and Liturgical Missalettes & Liturgical Missalettes & Liturgical Vestments, Ritual and Appointmen 5316 Workbooks Liturgical Vestments, Ritual and Appointmen 5317 Books Janitorial, Office and 5318 Miscellaneous Supplies 4 Appliances, Equipment 5331 Automotive 5331 Automotive 5331 Maintenance Computers & Office 5334 Curside Instintial Services 5334 Curside Instintial Services	UIPMENT PURCHASED FOR 451 Textbook & Classroom 5311 Supplies 5312 Food and Beverage 5313 Catering Liturgical Consumable (Bread, Wine, Candles) Liturgical Flowers and Salettes. Liturgical Missalettes and Appointments, Ritual and Appointment Salettes and Appliances, Equipmer Salettes and S	UPMENT PURCHASED FOR 481 Textbook & Classroom 5311 Supplies 5312 Food and Beverage 5312 Food and Beverage 5313 Catering Liturgical Consumable (Bread, Wine, Candles ot colors) Liturgical Flowers and pointments, Ritual and Appointment 5316 Workbooks Liturgical Vestments, Ritual and Appointment pooks 5318 Miscellaneous Supplie and Janitorial, Office and Janitorial, Office and Janitorial, Office and Sand Miscellaneous Supplies 5319 Tools Expensed Equipment 5331 Automotive 5331 Automotive 5334 Routside Institutial Sandard Computers & Office 5334 Constitute Institutial Sandard Computers & Office 5334 Constitute Institutial Sandard Computers & Office	Insurance - Property, 5273 Casualty etc. IAINTENANCE, AND (UIPMENT PURCHASED FOR -\$1 Textbook & Classroom 5311 Supplies 5312 Food and Beverage 5313 Catering Liturgical Consumable (Bread, Wine, Candles) Liturgical Flowers and Liturgical Flowers and Decoration Liturgical Workbooks Liturgical Workbooks S315 Decoration Liturgical Missalettes & Workbooks Liturgical Missalettes & Decoration Decoration S315 Decoration Liturgical Flowers and Appointments, Ritual and Appointments, Ritual and Appointment S317 Books Building Repairs & Computers & Office S331 Automotive S333 Maintenance Computers & Office S334 Constituted Lantitorial Candles Computers & Office	5271 Auto - Parish 5272 Auto - Clergy 5272 Auto - Clergy Insurance - Property, 5273 Casualty etc. 5273 Casualty etc. Textbook & Classroor 5311 Supplies 5312 Food and Beverage 5312 Food and Beverage 5312 Food and Beverage 5314 Vorives etc.) Liturgical Consumable (Bread, Wine, Candles otives etc.) Liturgical Flowers and Liturgical Missalettes and Appointment Sale Liturgical Vestments, Ritual and Appointment Sale Decoration 5316 Workbooks Liturgical Vestments, Ritual and Appointments, Ritual and Appointment Sale Decoration 5317 Books Appliances, Equipment 5319 Tools Expensed Building Repairs & Computers & Office 5334 Automotive 5334 Constitute Lantitorial San 5338 Outside Lantitorial San	5271 Auto - Parish 5272 Auto - Clergy Insurance - Property, 5273 Casualty etc. IAINTENANCE, AND OUPMENT PURCHASED FOR 451 Textbook & Classroom 5311 Supplies 5312 Food and Beverage 5313 Catering Liturgical Consumable (Bread, Wine, Candles) Liturgical Flowers and 5315 Decoration Liturgical Missalettes and Appointments, Ritual Application, Ritual Application, Ritual Application, Ritual Application, Ritual Applicatio	5272 Auto - Parish 5272 Auto - Clergy Insurance - Property, 5273 Casualty etc. IAINTENANCE, AND OUPMENT PURCHASED FOR 431 Textbook & Classroom 5311 Supplies 5312 Food and Beverage 5312 Food and Beverage Liturgical Consumable (Bread, Wine, Candles (Bread, Wine, Ca
a	a			orial Services		& Office	airs & Office	airs &	airs &	sed sed airs &	Equipment & sed	stments, spointment fice and is Supplies Equipment & sed	ssalettes & stments, ppointment fice and s Supplies Equipment & sed	ssalettes & stments, spointment fice and is Supplies Equipment & sed	ywers and salettes & stments, ppointment supplies sed with the salettes & stments, supplies supplies sed with the salette supplies sed with the salette salette supplies sed with the salette salette supplies sed with the salette sa	es, es, nd dd dd lent & lent &	om bles es, nnd d lifes nent &	(& Classroom Textboo religiou de Compu de Compu	XED FOR <\$1,000 (& Classroom religiou religiou from the consumables from the consumable f	E., AND OTHER SE SED FOR -\$1,000 C. & Classroom Textbourell Food an Consumables Wine, Candles, etc.) If Howers and on Flowers and on Flowers and on Missalettes & Workbourell Vestme Workbourell Missalettes & Workbourell Missalettes & Workbourell Missalettes & Workbourell Vestme Workbourell Missalettes & Missalettes & Workbourell Missalettes & Workboure	e - Property, Special etc. liability E, AND OTHER SE SED FOR <\$1,000 C & Classroom religiou Beverage Food al Consumables Food al Consumables Food al U Consumables Food al All equipment & With the the the the the the the the the t	rirish Insuran ergy Insuran ergy Special e- Property, Isability E- P	rirish Insuran ergy Insuran ergy Insuran ergy Special retc. See Property, Itability SE, AND OTHER SE ASED FOR <\$1,000 A Cassroom Food at I Consumables Wine, Candles, Itc.) Bread, I Flowers and Outside on Flowers at Vestments, I Appointment Workbo Wissalettes & Wissale NKS Workbo Appointment Workbo Appointment & With thu NL, Office and workbo Owned Repairs & Buildin ers & Office Ownpu
Lawn care Snow removal	Lawn care Snow removal	-	Landscaping other than lawn care	Outside janitorial services	Computers and other office equipment		Building repairs	Gas, oil, tires, fees, licenses, repairs of parish owned vehicles only Building repairs	Gas, oil, tires, fees, licer owned vehicles only Building repairs	All equipment purchased for less than \$1,000 Gas, oil, tires, fees, licenses, repairs of parish owned vehicles only Building repairs	Maintenance and miscellaneous supplies including rectory needs All equipment purchased for less than \$1 Gas, oil, tires, fees, licenses, repairs of prowned vehicles only Building repairs	Vestments/appointment books associated with the mass Maintenance and miscellaneous supplies including rectory needs All equipment purchased for less than \$1,0 Gas, oil, tires, fees, licenses, repairs of parowned vehicles only Building repairs	workbooks Vestments/appointment books asso with the mass Maintenance and miscellaneous sup including rectory needs All equipment purchased for less the country of the country owned vehicles only Building repairs	Flowers for the alter Missalettes, ministry and workbooks Vestments/appointment with the mass Maintenance and miscel including rectory needs All equipment purchased All equipment purchased owned vehicles only Building repairs	Bread, wine, candles etc. used for Mass Flowers for the alter Missalettes, ministry and sacrament workbooks Vestments/appointment books associate with the mass Maintenance and miscellaneous supplied including rectory needs All equipment purchased for less than \$ All equipment purchased for less than \$ Gas, oil, tires, fees, licenses, repairs of powned vehicles only Building repairs	Outside catering for parish functions Bread, wine, candles etc. used for Missalettes, ministry and sacrament workbooks Vestments/appointment books assoc with the mass Maintenance and miscellaneous suppincluding rectory needs All equipment purchased for less tha owned vehicles only Building repairs Building repairs	Textbooks, publications and supplies for religious ed, preschool etc Food and beverage Outside catering for parish functions Bread, wine, candles etc. used for Mass Flowers for the alter Missalettes, ministry and sacrament workbooks Vestments/appointment books associate with the mass Maintenance and miscellaneous supplies including rectory needs All equipment purchased for less than \$1 All equipment purchased for less than \$1 Gas, oil, tires, fees, licenses, repairs of powned vehicles only Building repairs	Textbooks, publications religious ed, preschool of Flood and beverage Outside catering for pari Bread, wine, candles etc Flowers for the alter Flowers for the alter workbooks Vestments/appointment with the mass Maintenance and miscel including rectory needs All equipment purchaser owned vehicles only Building repairs	ER SERVICES Textbooks, publications religious ed, preschool of Food and beverage Outside catering for pari for the alter porkbooks Westments/appointment with the mass Maintenance and miscel including rectory needs functuding rectory needs All equipment purchaser owned vehicles only Building repairs	Special Multi-Peril - property, casualty, liability and other insurances ER SERVICES Textbooks, publications and supplies religious ed, preschool etc Food and beverage Outside catering for parish functions Bread, wine, candles etc. used for Markbooks Workbooks Vestments/appointment books associa with the mass Maintenance and miscellaneous supplincluding rectory needs Maintenance and miscellaneous supplincluding rectory needs All equipment purchased for less than owned vehicles only Building repairs	Insurance cost for parish owned vehicles Insurance for clergy owned vehicles Special Multi-Peril - property, casualty, liability and other insurances ER SERVICES ER SERVICES Cood and beverage Outside catering for parish functions Bread, wine, candles etc. used for Mass Bread, wine, candles etc. used for Mass Flowers for the alter Missalettes, ministry and sacrament workbooks Vestments/appointment books associate with the mass Maintenance and miscellaneous supplies including rectory needs	Insurance cost for parisi Insurance for clergy own Special Multi-Peril - propilability and other insura ER SERVICES Textbooks, publications religious ed, preschool of Food and beverage Outside catering for pariside cat	Insurance cost for parisl Insurance for clergy own Special Multi-Peril - propliability and other insurance for clergy own Special Multi-Peril - propliability and other insurance food and other insurance food and beverage Outside catering for paring for the alter Flowers for the alter Flowers for the alter With the mass Westments/appointment with the mass Maintenance and miscel including rectory needs All equipment purchaser owned vehicles only Building repairs
			han lawn care	rvices		r office equipment	r office equipment	icenses, repairs of par	r office equipment	ased for less than \$1,0 icenses, repairs of par	eds ased for less than \$1,0 icenses, repairs of par	scellaneous supplies eds ased for less than \$1,0 icenses, repairs of par	r and sacrament sent books associated scellaneous supplies eds ased for less than \$1,0 ased for less than \$1,0	r and sacrament sent books associated scellaneous supplies eds eds ased for less than \$1,0 icenses, repairs of par	s etc. used for Mass r and sacrament scellaneous supplies eds eds licenses, repairs of par icenses, repairs of par	parish functions setc. used for Mass and sacrament and sacrament scellaneous supplies eds ased for less than \$1,0 ased for less than \$1,0	parish functions parish functions parish functions parish functions parish functions parish functions r and sacrament r and sacrament scellaneous supplies eds cellaneous supplies eds cellaneous supplies eds	parish functions parish functions parish functions setc. used for Mass ent books associated scellaneous supplies eds eds censes, repairs of par	ons and supplies for colletc parish functions parish functions parish functions setc. used for Mass ent books associated scellaneous supplies eds cellaneous supplies eds icenses, repairs of par	property, casualty, surances ons and supplies for ool etc parish functions etc. used for Mass etc. used for Mass secllaneous supplies eds eds cellaneous supplies eds for less than \$1,0 censes, repairs of par	owned vehicles owned vehicles property, casualty, surances ons and supplies for pol etc parish functions parish functions setc. used for Mass etc. used for Mass etc. used for Mass etc. used for Mass parish functions	owned vehicles owned vehicles owned vehicles property, casualty, surances parish functions parish functions parish functions etc. used for Mass etc. used for Mass setc. used for Mass cellaneous supplies eds cellaneous supplies eds eds	owned vehicles owned vehicles owned vehicles property, casualty, surances parish functions parish functions parish functions setc. used for Mass etc. used for Mass etc. used for Mass etc. used for Mass parish functions parish functions
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				×	×		×																Church Programs X X X X X X X X X X X X X
				×	×		×	×	*	×	× × ×	× × ×	× ×	× ×	× ×	× × × ×	× × × ××	× × × × × × × × × × × × × × × × × × ×	× × × ××	× × × × × ×	× × × × × ×		× × × × × × ×
				×	×	>	•	•		× ×	× ×	× ×	× ×	× ×	× ×	× × ×	× × × ××	× × × ××	× × × ××	× × × × ×	× × × × ×	× × × × × ×	Church Congrains Con
										×	× ×		× ×	× ×	× × ×		× × × ××			× × × × × ×			
		××	×	×	>	<	< ×	< × ×	< × ×	< × × ×	< × × × ×	< × × × ×	< × × × ×	× × × × × × × × × × × × × × × × ×			< × × × × × ×			< × × × × × × × × × × × × × × × × × × ×			

Nursery School, Child Care, Cemetery, Rental Properties and Social Activities of Parish Organizations
 Fund Raising Activities of Parish Organizations and Other e.g. Carnivals
 Includes Buildings Grounds

old a/c ### Prizes paid or purchased for winners of bingo ### Church #### Church #### Church ### Church ### Ch		Control accounts 1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"X" ind	icates clas	ses most likel	y used for the corr	espondi Fundr	ng re
Credit Card Fees for Credit Card Prizes paid or purchased for winners of bingo and raffles Credit Card Fees for S354 Parishioner Contributions (Does not include interest expense) All fees relating to civic, fraternal, business and professional associations including buying clubs e.g. Costo, BJ's All equipment rentals and leasing including carnival rides Costs relating to Facilities, equipment, etc. (exclude items relating to capital building) Permits, fees and licenses (exclude items relating to capital building) Fentits, fees and licenses (exclude items relating to capital building) Advertising & Promotion Advertising in newspapers and other media Travel & Lodging Travel & Lodging Travel on parish business to include hotels, air and car rentals/mileage allowance/meals Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Preschool tuition					<u>Liturg</u> Servi	ical ces	Educat	ion	Activities (1)	Liturgical Education Activities (1) ing (2) Administrative and Mis
Frizes paid or purchased for winners of bingo and raffles Credit Card Fees for 5354 Parishioner Contributions (Does not Include interest expense) All fees relating to civic, fraternal, business and professional associations including buying clubs e.g. Costco, BJ's All equipment rentals and leasing including carnival rides Costs relating to Facilities, equipment, etc. (exclude items relating to capital building) Fermits, Fees, Licenses relating to capital building) Fast Permits, Fees, Licenses relating to capital building) Fast Permit	ild a/c #				Rectory P	Church rograms				
Credit Card Fees for Credit card processing fees for offertory 5354 Parishioner Contributions (Does not include interest expense) All fees relating to civic, fraternal, business and professional associations including buying clubs e.g. Costco, BJ's All equipment rentals and leasing including carnival rides Costs relating to Facilities, equipment, etc. (exclude items relating to capital building) Permits, fees and licenses (exclude items relating to capital building) 5359 Postage and Delivery All postage and delivery costs 5360 Printing & Promotion Advertising in newspapers and other printing Travel & Lodging Travel on parish business to include hotels, air and car rentals/mileage allowance/meals Uncollectible amounts on various receivables (excluding Preges Receivable) e.g. Preschool tuition	5265		5353 Bingo & Raffle Prizes	Prizes paid or purchased for winners of bingo and raffles						×
All fees relating to civic, fraternal, business and professional associations including buying clubs e.g. Costoo, BJ's All equipment rentals and leasing including carnival rides Costs relating to Facilities, equipment, etc. (exclude items relating to Eapital building) Framits, Fees, Licenses relating to Eapital business (exclude items relating to Eapital building) S358 Permits, Fees, Licenses relating to Eapital business (exclude items relating) Travel All postage and delivery costs Envelope, bulletin and other printing Travel on parish business to include hotels, air and car rentals/mileage allowance/meals Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Preschool tuition	iew		Credit Card Fees for 5354 Parishioner Contributions	Credit card processing fees for offertory (Does not include interest expense)						
All equipment rentals and leasing including carnival rides Costs relating to Facilities, equipment, etc. (exclude items relating to capital building) 5358 Permits, Fees, Licenses relating to capital building) Fermits, fees and licenses (exclude items 5360 Pointing & Reproduction 5360 Printing & Reproduction Fravel & Lodging Travel & Lodging Travel & Lodging Travel on parish business to include hotels, air and car rentals/mileage allowance/meals Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Preschool tuition	5050		5355 Dues & Memberships	All fees relating to civic, fraternal, business and professional associations including buying clubs e.g. Costco, BJ's		×		×	^	^
Costs relating to Facilities, equipment, etc. (exclude items relating to capital building)) 5358 Permits, Fees, Licenses 5359 Postage and Delivery 5360 Printing & Reproduction 5361 Advertising & Promotion 5361 Advertising & Promotion Travel & Lodging Travel & Lodging Travel on parish business to include hotels, air and car rentals/mileage allowance/meals Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Preschool tuition	002 506	1 5270	5356 Leasing and Rentals	All equipment rentals and leasing including carnival rides		×		×	×	
Fermits, fees and licenses (exclude items relating to capital building) 5358 Permits, Fees, Licenses relating to capital building) 5360 Printing & Reproduction Envelope, bulletin and other printing 5361 Advertising & Promotion Advertising in newspapers and other media Travel & Lodging arrayel & Lodging Pledges Receivables & Lodging Pledges Receivables & Lodging Pledges Receivable) e.g. Preschool tuition	5200		5357 Other Services	Costs relating to Facilities, equipment, etc. (exclude items relating to capital building)		×		×	×	
5359 Postage and Delivery 5360 Printing & Reproduction 5361 Advertising & Promotion 5361 Advertising & Promotion Travel & Lodging 5362 (overnight) Travel & Lodging air and car rentals/mileage allowance/meals Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Preschool tuition	5220		5358 Permits, Fees, Licenses	Permits, fees and licenses (exclude items relating to capital building)		×		×	×	
5360 Printing & Reproduction 5361 Advertising & Promotion Travel & Lodging Travel & Lodging Travel on parish business to include hotels, air and car rentals/mileage allowance/meals Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Preschool tuition	5230		5359 Postage and Delivery	All postage and delivery costs		×		×	×	
Travel & Lodging Travel & Lodging Travel on parish business to include hotels, air and car rentals/mileage allowance/meals Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Pre- 5363 Bad Debt Expense school tuition	5235		5360 Printing & Reproduction	Envelope, bulletin and other printing		×				×
Travel & Lodging Travel on parish business to include hotels, 5362 (overnight) air and car rentals/mileage allowance/meals Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Pre- 5363 Bad Debt Expense school tuition	5003		5361 Advertising & Promotion	Advertising in newspapers and other media		×		×	×	
	5450 545 545	2 5454	Travel & Lodging 5362 (overnight)	Travel on parish business to include hotels, air and car rentals/mileage allowance/meals		×		×	×	
			5363 Bad Debt Expense	Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Preschool tuition					×	×

3. Inc	2. Fu	1. N
3. Includes Buildings Grounds	2. Fund Raising Activities of Parish Organizations and Other e.g. Carnivals	1. Nursery School, Child Care, Cemetery, Rental Properties and Social Activities of Parish Organizations
	Carnivals	Social Activities of Parish Organizations

	Control accounts	1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"X" iı	ndicates clas	ses most likely	used for the corre	sponding rev	venue & expense	account
					Past Litur Ser	oral & gical	Religious Education	Pastoral & Religious Liturgical Services Religious Education Other Parish Activities (1) Fundrais- Fundrais- Administrativ and Mises Administrativ and Mises	Fundrais- ing (2)	General & Administrativ	Offertory and Misc.
old a/c #					Rectory	Church Programs					
	5400 U	UTILITIES									
		5460 COMMUNICATIONS									
		5461 Security	Alarm Monitoring & Security	Alarm system costs and maintenance	×	×				×	
		5462 Cab	5462 Cable TV (& Internet)	Cable and internet when included in cable bill	×	×	×	×		×	
5440		5463 Tele	5463 Telephone (& Internet)	Telephone and internet when included in telephone bill	×	×	×	×		×	
		5470 POWER AND WATER			:	1	:				
5465		5471 Electric	tric	Electricity	< ×	×	<×	× ×		× ×	
5490		5473 O:		Harting oil	< >	< >	< >	< >		< >	
5500		5474 Water & Sewer	er & Sewer	Water and sewers, including assessments	×	×	×	×		×	
	5500 IN	5500 INTEREST									
5165,5160,5170	0,5170	5510 INTEREST EXPENSE		Interest and financing costs						×	
5430	5600 P	PROPERTY TAXES									
!				Only applicable to property taxes on parish				{			
0,10		30 17 17 17 17 17 17 17 17 17 17 17 17 17		omitou proporty man is romou out				>			
	5700 D	DEPRECIATION									
		5702 DEPRECIATION		To be implemented							
6,999	6000 U	UNCATEGORIZED									
		6010 UNCATEGORIZED		Default account for items not categorized							

	Control accounts 1	1st tier sub accounts 2	2nd tier sub accounts	Examples of transactions included in the account	* *	ndicates clas	ses most likel	"X" indicates classes most likely used for the corresponding revenue & expense account	esponding re	venue & expense	account
					Past Litu	Pastoral & Liturgical	Religious	Other Parish	Fundrais-	General & Administrativ	Offertory and Misc.
					Ser	vices	Education	ACTIVITIES (1)	119 (4)	e (3)	Rev
old a/c						Church					
#					Rectory	Programs					
CHA	NGES IN TE	CHANGES IN TEMPORARILY RESTRICTED NET ASSETS	STRICTED NET	T ASSETS							
	7000 TEMPOR	TEMPORARILY RESTRICTED NET ASSETS	VET ASSETS								
2				Pledges made for capital campaigns excluding pledges with permanent donor					<		
				Contributions designated by the donor for a							
various		7011 OTHER CONTRIBUTIONS		specific purpose but not permanently restricted		×					
5460		7020 UNCOLLECTED PLEDGES		EXPENSE - Estimated uncollectible pledges					×		
		7030 INVESTMENT INCOME		INCOME/EXPENSE - gain/loss on investments and earnings on restricted funds					×		
		ASSETS RELEASED FROM RESTRICTION -FOR CAPITAL PROJECTS		Assets released from restriction for capital projects		×					×
		ASSETS RELEASED FROM RESTRICTION - FOR SPECIFIC EXPENSES		Assets released from restriction to pay specific expenses					×		
CHA	NGES IN PE	CHANGES IN PERMANENTLY RESTRICTED NET ASSETS	STRICTED NE	T ASSETS							
	8000 PERMAN	8000 PERMANENTLY RESTRICTED NET ASSETS	NET ASSETS								
				Gross receipts from gifts and bequests that are permanently restricted by donor. These monies have been designated by donors to							
		8010 RESTRICTED GIFTS		be invested in perpetuity					×		
		8030 INVESTMENT INCOME only if required by donor or law		INCOME/EXPENSE - gain/loss on investments and earnings on permanently restricted funds					×		
									×		

Nursery School, Child Care, Cemetery, Rental Properties and Social Activities of Parish Organizations
 Fund Raising Activities of Parish Organizations and Other e.g. Carnivals
 Includes Buildings Grounds

	Control accounts	1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"X" indicates cla	sses most likely	/ used for the corr	esponding rev	venue & expense	account
					Pastoral & Liturgical	Religious	Pastoral & Religious Other Parish Fundrais- Administrativ and Mis	Fundrais-	General & Administrativ	Offertory and Misc.
					Services				e (3)	Rev
old a/c					Church					
#					Rectory Programs					
DELETE	DELETED ACCOUNTS									
		INCOME		IN NEW CHART INCLUDED IN:						
4260		Clubs and Societies	S	Other fund raisers and organization events						
4050		Miscellaneous Offertory	rtory	specific offertories and other						
4110		Other Income		other income under specific categories						
				offset versus item being refunded or						
4220		Refunds & Reimbu	Refunds & Reimbursements - Prior FY	reimbursed						
		EXPENSES								
5195		Club & Society Expenses	enses	specific expense and category						
260 5263		Consulting & Professional	ssional	specific services						
1				leasing and rentals under fees and						
1900		Rentals & Leasing		miscellaneous services						
				leasing and rentals under tees and						
:		Rentals- Bus/Limousine	usine	: Str						
C/1.c		Miscellaneous Supplies	plies	misc. supplies 6117						
5172		Loss on Sale of Securities	curities	gain or loss on sale of securities in Income						
5090		Gifts and Flowers		Liturgical flowers						
5085		Gain or loss on dis	Gain or loss on disposal of fixed assets	included in unusual income						
5100		Household expenses	es	various e.g. food, utilities						
5002		Automobile Lease Expense	Expense	fees and miscellaneous leasing and rentals						
		Appliances		separate lines under repairs and maintenance						
5452		Entertainment		food						
5200		Service contracts		specific contractors						
6513		Dental InsClergy		combined with Medical						
6514		Dental InsLay - co	Dental InsLay - combined with medical	combined with Medical						
		ROLL UP ACCOUNTS ELIMINATED	TS ELIMINATED							
5130		Insurance: automobile	bile							
5450		Travel and Entertainment	nment							
5260		Professional Services	bes							
										٠

S:\Chart of Accounts 08 17 07color

Nursery School, Child Care, Cemetery, Rental Properties and Social Activities of Parish Organizations
 Fund Raising Activities of Parish Organizations and Other e.g. Carnivals
 Includes Buildings Grounds

sub-class → 3. Includes Buildings & Grounds 2. Fund raising activities of Parish Organizations and Other e.g. Carnivals Required classes Required 1. Includes Nursery School, Child Care, Cemetery, Rental Properties and Social Activities of Parish Organizations included in categories functional the above activities expense Types of to be No revenue is assigned to Rectory Rectory Liturgical Services Pastoral & this class PARISH FUNCTIONAL ACTIVITIES Sick & Shut-ins Youth Ministry Charitable Outreach, **Programs** Liturgy Church Music PARISH CHART OF ACCOUNTS DIOCESE OF BRIDGEPORT Sacramental Prep & RCIA Catechists **Programs** Catechist) **Education** Religious Adult (Non-Activities (1) Other Parish **Pre-School Bookstore** properties Cemetery Day Care Nursery Rental (called CLASSES in QuickBooks Carnivals/Bazaars Various Societies Fundraising (2) Raffles No revenue is assigned **Grounds/Landscaping School Contribution Church Building &** Administrative (3) Other Buildings Cathedraticum Maintenance to this class General & Office expenses and Misc allocated Offertory class to this Rev. are **Z**

Diocese of Bridgeport Satement of Financial Position Parish Chart of Accounts 2007

Diocese of Bridgeport Parish Chart of Accounts Assets, Liabilities, & Net Assets **2ND TIER SUB ACCOUNTS CONTROL ACCOUNTS 1ST TIER SUB ACCOUNTS ASSETS** old# new# 1000 CASH 1100 RECEIVABLES 1200 OTHER ASSETS 1400 1300 PROPERTY & EQUIPMENT 1400 INVESTMENTS LIABILITIES 2000 **2000 ACCOUNTS PAYABLE 2030 CREDIT CARDS 2050 SPECIAL COLLECTIONS 2100 OTHER ACCRUED EXPENSES & LIABILITIES** 2100 **2200 PAYROLL LIABILITIES** 2200 2300 **2300 LOANS PAYABLE** 2190 **2400** DEFERRED REVENUE **NET ASSETS** 3900 3000 NET ASSETS

Diocese of Bridgeport Statement of Financial Position Parish Chart of Accounts 2007

		Statement of	Diocese of B	ridgeport	
			Parish Chart of		
			Assets, Liabilities,	, & Net Assets	
					2ND TIER SUB
			CONTROL ACCOUNTS	1ST TIER SUB ACCOUNTS	ACCOUNTS
	ASSETS				use decimals starting with .01
old#		new#			
		1000	CASH		
1101			1001	Operating Checking Account	
1102 to 111	9				sub-accounts 1001.01 etc.
				Second Checking Account- permission re-	•
				Third Checking Account- permission requ	
				Bingo (Legally mandated checking account	
				Sealed Ticket (Legally mandated checking	account)
4400				Boy Scout/Cub Scout	
<u>1120</u>				Savings Account	sub-accounts
			1011	Money Market Account	
					sub-accounts 1010.01etc.
<u>1140</u>			1020	Petty Cash	
		1100	RECEIVABLES		
<u>1125</u>				Accounts Receivable	
				Allowance for Uncollectible Receivables	
<u>1127</u>				Pledges Receivable	
1135			1104	Allowance for Uncollectible Pledges	
		1200	OTHER ASSETS		
<u>1275</u>				Deferred or Prepaid Expenses	
<u>1275</u>				Inventory of Scrip Vouchers	
				Inventory (e.g. bookstore)	
				Undeposited Funds (QuickBooks clearing a	account)
<u>1200</u>			1205	Payroll Advances	
<u>1400</u>		1300	PROPERTY & EQUIPMEN		
1401				Land	
1402				Land Improvements	
1403			1303	Buildings	
4 40=					sub-accounts1303.01 etc.
1405			1305	Furniture & Fixtures	
4.400				-	sub-accounts
1408			1308	Equipment	
4.440			4040	Automobiles and Trucks	sub-accounts
1410 1412				Automobiles and Trucks Leasehold Improvements	
1412			1312	Leasenoid improvements	sub-accounts
			4949	Construction-in-progress	Sun-accounts
			1313	Oonal delicit-iii-progress	
			1222	Accumulated Depreciation - Land Improven	to be implemented
				Accumulated Depreciation - Buildings	to be implemented
				Accumulated Depreciation - Furniture & Fix	-
			1325	Accumulated Depreciation - Furniture & FIX	to be implemented

Diocese of Bridgeport Statement of Financial Position Parish Chart of Accounts 2007

	Staten	<u>ient of Financial Pe</u>	osition Parish Chart of Accounts 2	007
			1328 Accumulated Depreciation - Equipment	to be implemented
			1330 Accumulated Depreciation - Automobiles a	-
			1332 Accumulated Depreciation - Leasehold Imp	to be implemented
				sub-accounts
		1400 INVESTMENTS (in	cludes CD's, Stocks, Mutual Funds etc.)	
			1401 Certificates of Deposit	sub-accounts
			1402 Mutual Funds	sub-accounts
			1403 Corporate Equities	sub-accounts
			1404 Corporate Debt	sub-accounts
			1405 Government Debt	sub-accounts
	LIADILITIES			
2000	LIABILITIES	2000 ACCOUNTS PAYA	ABLE	
	2160 2165 2170		2005 A/C Payable (Vendors/Others)	
2005 2010			2010 Payables to Diocesan Entities	
			The state of the s	
		2030 CREDIT CARDS		
		2000 CILDII OARDO	2031 Credit Card Obligations	
			230. Gradi Gara Gengation	
		2050 0050141 0011 50	STIONS	
0004		2050 SPECIAL COLLEC		
2061			2051 Co-op Mision Sunday (SPOF)	
2071			2052 Catholic University of America	
2066			2053 World Mission Sunday (SPOF)	-1
2073			2054 Catholic Campaign for Human Developme	nt
2067			2055 Retirement Fund For Religious	
2064			2056 Church in Latin America (SPOF)	
2065			2057 Loaves and Fishes	mak in Factors Former
2062			2058 Catholic Relief Services and Aid to the Chu	arch in Eastern Europe
2063			2059 Holy Land	line Minnione
2074			2060 Catholic Home Missions and Black and Inc	dian Missions
2069			2061 Catholic Communications	
2068 2070			2062 Peter's Pence	
			2063 Other	
2072			2064 Annual Bishops Appeal	
		2100 OTHER ACCRUE	EXPENSES & LIABILITIES	
			2101 Accrued Expenses	
			2102 Security Deposits	
2100		2200 PAYROLL LIABIL	TIES	
2102			2201 Federal Withholding	
2104			2202 State Withholding	
2106			2203 FICA	
2150			2204 TDA-403(B)	
			2205 Garnishments	
			2206 Flexible Spending	
			2207 Direct Deposit Liability (QB clearing account	nt)
2200		2300 LOANS PAYABLE		
2210 2330			2301 Unsecured Bank Loans	
2220 2310			2302 Diocesan Loans	
2320			2303 Mortgage Loans (subsequent to 2004 no lo	onger allowed)

Diocese of Bridgeport Statement of Financial Position Parish Chart of Accounts 2007

	Statement of Financial Posit	ion Parish Chart of Accounts 2	2007	
2340	230	4 Parishioner Loans		
	230	5 Capitalized Lease Obligations		
2190	2400 DEFERRED REVENUE			
2191		1 Deferred Religious Ed Fees		-
-		2 Deferred Tuition		
2192		3 Deferred Other	sub-accounts	
2102	240	Dolottod Carol	Sub docounts	
NET	ASSETS			
3900	3000 NET ASSETS			
3333		1 Opening Balance Equity		
		2 Retained Earnings		
		3 Unrestricted		
		4 Temporarily Restricted		
		5 Permanently Restricted		
	300	Balance end of year		
		Balance end of year		
Delet	ed accounts	replaced by/ incorporated into:		
1100	Checking			
1102	9			
1119				
1128	Faith in the Future	discontinued		
1129	Building Drive	pledges receivable		
1150		1		
1151	Certificates of Deposit	sub accounts of the Unrestricted,		
1152	Treasury Bills/Notes	Temporarily Restricted and Permanently		
1165	Mutual Funds	restricted Invest ment accounts		
1170	Diocesan Savings Program	discontinued		
2020	Cathedraticum (Previous Year(s))	Cathedraticum Payable		
2050	Credit Cards	Accounts payable		
2051	American Express	discontinued		
2052	Discover	discontinued		
2053	Master Card	discontinued		
2054	Visa	discontinued		
2108	Employee portion of SS withholding			
2114	Company (Parish) portion of SS withholdi			
2110	Medicare	hincluded in one FICA account		
2112	Employee portion of medicare			
2116	Company (Parish) portion of Medicare	$\exists J$		
2155	Parish Paid Medical			
2160	Parish Paid Dental	7		
2165	Parish Paid Pension	7		
2170	Parish Paid Life Insurance	included in Accounts Payable		
2230	Contracts Payable	-		
2235	Automobile Leases			
2240	Equipment Leases	$\exists J$		
	- · · · · · · · · · · · · · · · · · · ·			