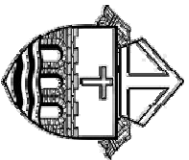


Diocese of Bridgeport



Parish Chart of Accounts

QuickBooks 2007 PRO Version Software

August 2007

**Diocese of Bridgeport
Parish Chart of Accounts 2007**

**DIOCESE OF BRIDGEPORT
PARISH CHART OF ACCOUNTS
REVENUES & EXPENSES**

Control Accounts		Pastoral & Liturgical Services		Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrative (3)	Offertory and Misc. Rev.	
		Rectory	Church Programs						
CHANGES IN UNRESTRICTED NET ASSETS									
REVENUE									
	4000	OFFERTORY COLLECTIONS (SUBJECT TO CATHEDRATICUM)							X
	4100	OTHER REGULAR REVENUE		X	X	X			X
	4200	UNUSUAL (NON-SCHEDULED) REVENUE							X
EXPENSES									
	5000	COMPENSATION AND BENEFITS							
	5100	CONTRIBUTIONS AND ASSESSMENTS							
	5200	PROFESSIONAL FEES AND INSURANCE							
	5300	SUPPLIES, REPAIRS, MAINTENANCE & OTHER SERVICES							
	5400	UTILITIES							
	5500	INTEREST							
	5600	PROPERTY TAXES (ONLY APPLICABLE TO RENTAL PROERTY)							
	5700	DEPRECIATION							
	6000	UNCATEGORIZED							
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS									

Do not assign revenues to this class

Expense items must be assigned to a class(es)

Do not assign revenues to this class

Do not assign expenses to this class

**Diocese of Bridgeport
Parish Chart of Accounts 2007**

**DIOCESE OF BRIDGEPORT
PARISH CHART OF ACCOUNTS
REVENUES & EXPENSES**

old a/c #	Control accounts	1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"X" indicates classes most likely used for the corresponding revenue & expense account						
					Pastoral & Liturgical Services Rectory	Church Programs	Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrative (3)	Offerory and Misc. Rev
CHANGES IN UNRESTRICTED NET ASSETS											
REVENUE											
4000	4000	OFFERTORY (collections subject to Cathedralicum)		Regular weekly collections including envelopes received in the mail							X
4010		4010 SUNDAY		Holy Day collections including envelopes received in the mail							X
4020		4020 HOLY DAY		Monthly collections including envelopes received in the mail and all other contributions received on a monthly basis e.g. credit cards and Automated Clearing House (ACH) receipts							X
4030		4030 MONTHLY		Annual collection							X
4040		4040 ANNUAL		Collections designated for a parish's specific purpose e.g. parish needs, schools, flowers, heat, etc.							X
4050		4050 OTHER									X
4100	4100	OTHER REGULAR REVENUE		Collections which the Bishop has designated in writing as being exempt from Cathedralicum							X
4060		4110 EXEMPTED									X
4130		4120 FUNDRAISERS									
4131		4121 Bingo		Gross receipts from bingo							X
4132		4122 Carnival/Bazaars		Gross receipts from Carnival/Bazaars							X
4133		4123 Raffles		Gross receipts from raffles							X
4110 partial		4124 Scrip Voucher		Gross receipts from sale of scrip vouchers							X
4134 4260		4125 Organization Events		Gross receipts from all other fundraisers and club and society events							X
4110 partial		4126 Bulletin Revenue		Gross receipts for bulletin advertising							X
		4130 INVESTMENT INCOME									
4165, 5172, 4175		4131 Net appreciation/Depreciation in Market Value of Securities		Unrealized gain or loss as a result of a sale and/or increase/decrease in the market value of securities held							X
4150		4132 Interest and Dividends		Unrealized interest and dividends earned on savings, checking and investment accounts							X
4251		4140 PRE-SCHOOL AND CHILD CARE SERVICES		Gross receipts from nursery, preschool or day care services for the current period				X			

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

Diocese of Bridgeport Parish Chart of Accounts 2007

old a/c #	Control accounts	1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"X" indicates classes most likely used for the corresponding revenue & expense account									
					Pastoral & Liturgical Services	Church Programs	Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrative (3)	Offertory and Misc. Rev			
4250		4150 RELIGIOUS EDUCATION FEES		Gross receipts from feasts/tuition for religious education for the current period. This includes both adult and youth formation programs			X							
4160		4160 RENTAL AND LEASE REVENUE		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.)				X						
4170		4170 VOTIVE CANDLES		Gross receipts from votives					X					
4500		4180 CEMETERY												
4510 4520			4181 Sale of Lots and Foundations	Gross receipts from sale of lots and foundations			X							
4515			4182 Internments	Gross receipts from internments			X							
			4183 Net appreciation/Depreciation in Market Value of Securities	Unrealized gain or loss as a result of a sale and/or increase/decrease in the market value of securities held										X
4530			4184 Interest & Dividend Revenue	Interest & dividends generated from both excess cemetery funds and perpetual care funds			X							
4551			4185 Perpetual Care Revenue	Portion of revenue segregated for perpetual care			X							
4525			4186 Other Revenue	All other gross receipts from cemeteries			X							
			4190 MASS STIPEND REVENUE	Offerings for masses celebrated for a specific person or intention.			X							X
			4200 UNUSUAL (NON-SCHEDULED) REVENUE											
				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										
4140			4210 GIFTS AND BEQUESTS NOT RESTRICTED											X
				Gain/(Loss) ON SALE OF LONG LIVED ASSETS - BUILDINGS, EQUIPMENT ETC. (EXCLUDING INVESTMENTS)										X
5085			4220 ASSETS RELEASED FROM RESTRICTION	Assets released from restriction for capital projects										X
			4230 - FOR CAPITAL PROJECTS											X
			4231 ASSETS RELEASED FROM RESTRICTION - FOR SPECIFIC EXPENSES	Assets released from restriction for specific expenses										X

Do not assign revenues to this class

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

**Diocese of Bridgeport
Parish Chart of Accounts 2007**

old a/c #	Control accounts		1st tier sub accounts		2nd tier sub accounts		Examples of transactions included in the account	"X" indicates classes most likely used for the corresponding revenue & expense account							
	5200	PROFESSIONAL FEES AND INSURANCE	5250	PROFESSIONAL FEES				Pastoral & Liturgical Services	Church Programs	Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrative (3)	Offerory and Misc. Rev	
5261					5251	Accounting, Bookkeeping and temporary Office Help	All accounting fees, including payroll costs, QuickBooks charges, temporary office help							X	
5240					5253	Continuing Education & Development	Costs related to training and development of parish employees	X		X				X	
5262					5254	Legal	All legal fees							X	
5430					5255	Non-Employee Musicians and Others	Musicians and others who are not employees Expenses related to the Safe Environment Program	X		X				X	
5335					5257	Safe Environment	Speakers, Retreats, Workshops	X						X	
					5258	Speakers, Retreats, Workshops	Expenses for guest speakers, retreats, conferences, workshops, etc	X						X	

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

**Diocese of Bridgeport
Parish Chart of Accounts 2007**

old a/c #	Control accounts	1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"X" indicates classes most likely used for the corresponding revenue & expense account														
					Pastoral & Liturgical Services	Church Programs	Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrative (3)	Offertory and Misc. Rev								
			5270 INSURANCE																
5131			5271 Auto - Parish	Insurance cost for parish owned vehicles															
5132			5272 Auto - Clergy	Insurance for clergy owned vehicles	X														
5140			5273 Insurance - Property, Casualty etc.	Special Multi-Peril - Property, casualty, liability and other insurances	X	X	X	X	X	X									
			5300 SUPPLIES, REPAIRS & MAINTENANCE, AND OTHER SERVICES																
			5310 SUPPLIES AND EQUIPMENT PURCHASED FOR <\$1,000																
5445 partial			5311 Textbook & Classroom Supplies	Textbooks, publications and supplies for religious ed, preschool etc		X	X	X	X	X									
5080			5312 Food and Beverage	Food and beverage	X	X	X	X	X	X									
new			5313 Catering	Outside catering for parish functions															
5420 5425			5314 Liturgical Consumables (Bread, Wine, Candles, votives etc.)	Bread, wine, candles etc. used for Mass		X				X									
5070 5090			5315 Liturgical Flowers and Decoration	Flowers for the altar		X													
			5316 Liturgical Missalettes & Workbooks	Missalettes, ministry and sacrament workbooks		X													
			5317 Liturgical Vestments, Ritual and Appointment Books	Vestments/appointment books associated with the mass		X													
5175 5370 5385 5400			5318 Janitorial, Office and Miscellaneous Supplies	Maintenance and miscellaneous supplies including rectory needs	X	X	X	X	X	X									
5060			5319 Appliances, Equipment & Tools Expensed	All equipment purchased for less than \$1,000	X	X	X	X	X	X									
			5330 REPAIRS AND MAINTENANCE																
5001			5331 Automotive	Gas, oil, tires, fees, licenses, repairs of parish owned vehicles only															
5320 5285			5333 Building Repairs & Maintenance	Building repairs	X	X	X	X	X	X									
5300 5310			5334 Computers & Office Equipment	Computers and other office equipment	X	X	X	X	X	X									
			5335 Outside Janitorial Services	Outside janitorial services	X	X	X	X	X	X									
			5336 Landscaping	Landscaping other than lawn care															
			5337 Lawn care	Lawn care															
			5338 Snow Removal	Snow removal															
			5350 OTHER SERVICES AND MISCELLANEOUS CHARGES																
5360			5351 Subscriptions	Newsletters, magazines, periodical subscriptions	X	X	X	X	X	X									
5005			5352 Bank Charges	Bank service charges, deposit slips, bounced check fees															

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
 S:\Chart of Accounts 08 17 07\color

**Diocese of Bridgeport
Parish Chart of Accounts 2007**

	Control accounts	1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"X" indicates classes most likely used for the corresponding revenue & expense account						
old a/c #					Pastoral & Liturgical Services		Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrative (3)	Offerory and Misc. Rev
					Rectory	Church Programs					
5265		5353	Bingo & Raffle Prizes	Prizes paid or purchased for winners of bingo and raffles					X		
new		5354	Credit Card Fees for Parishioner Contributions	Credit card processing fees for offertory (Does not include interest expense)						X	
5050		5355	Dues & Memberships	All fees relating to civic, fraternal, business and professional associations including buying clubs e.g. Costco, BJ's	X		X				X
5002 5061 5270		5356	Leasing and Rentals	All equipment rentals and leasing including carnival rides	X		X	X	X		X
5200		5357	Other Services	Costs relating to Facilities, equipment, etc. (exclude items relating to capital building)	X		X	X	X		X
5220		5358	Permits, Fees, Licenses	Permits, fees and licenses (exclude items relating to capital building)	X	X	X	X	X		X
5230		5359	Postage and Delivery	All postage and delivery costs	X	X	X	X	X		X
5235		5360	Printing & Reproduction	Envelope, bulletin and other printing	X				X		X
5003		5361	Advertising & Promotion	Advertising in newspapers and other media	X		X	X	X		X
5450 5452 5454		5362	Travel & Lodging (overnight)	Travel on parish business to include hotels, air and car rentals/mileage allowance/meals	X		X	X	X		X
5456		5363	Bad Debt Expense	Uncollectible amounts on various receivables (excluding Pledges Receivable) e.g. Pre-school tuition				X			

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

**Diocese of Bridgeport
Parish Chart of Accounts 2007**

old a/c #	Control accounts	1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"X" indicates classes most likely used for the corresponding revenue & expense account												
					Pastoral & Liturgical Services	Church Programs	Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrative (3)	Offerory and Misc. Rev						
			5400 UTILITIES														
			5460 COMMUNICATIONS														
			5461 Alarm Monitoring & Security														
			5462 Cable TV (& Internet)														
			5463 Telephone (& Internet)														
5440																	
			5470 POWER AND WATER														
			5471 Electric														
5465			5472 Gas														
5480			5473 Oil														
5490			5474 Water & Sewer														
5500																	
			5500 INTEREST														
			5510 INTEREST EXPENSE														
5165,5160,5170																	
5430			5600 PROPERTY TAXES														
5430			5610 PROPERTY TAXES														
			5700 DEPRECIATION														
			5702 DEPRECIATION														
6,999			6000 UNCATEGORIZED														
			6010 UNCATEGORIZED														

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

**Diocese of Bridgeport
Parish Chart of Accounts 2007**

old a/c #	Control accounts	1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"X" indicates classes most likely used for the corresponding revenue & expense account						
					Pastoral & Liturgical Services Rectory	Church Programs	Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrative (3)	Offering and Misc. Rev.
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS											
	7000	TEMPORARILY RESTRICTED NET ASSETS									
4210		7010	CAPITAL CAMPAIGN PLEDGES	Pledges made for capital campaigns excluding pledges with permanent donor imposed restrictions					X		
various		7011	OTHER CONTRIBUTIONS	Contributions designated by the donor for a specific purpose but not permanently restricted		X					
	5460	7020	UNCOLLECTED PLEDGES	EXPENSE - Estimated uncollectible pledges					X		
		7030	INVESTMENT INCOME	INCOME/EXPENSE - gain/loss on investments and earnings on restricted funds					X		
		7040	ASSETS RELEASED FROM RESTRICTION - FOR CAPITAL PROJECTS	Assets released from restriction for capital projects		X					X
		7041	ASSETS RELEASED FROM RESTRICTION - FOR SPECIFIC EXPENSES	Assets released from restriction to pay specific expenses					X		
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS											
	8000	PERMANENTLY RESTRICTED NET ASSETS									
		8010	RESTRICTED GIFTS	Gross receipts from gifts and bequests that are permanently restricted by donor. These monies have been designated by donors to be invested in perpetuity					X		
		8030	INVESTMENT INCOME only if required by donor or law	INCOME/EXPENSE - gain/loss on investments and earnings on permanently restricted funds					X		

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

**Diocese of Bridgeport
Parish Chart of Accounts 2007**

old a/c #	Control accounts	1st tier sub accounts	2nd tier sub accounts	Examples of transactions included in the account	"Y" indicates classes most likely used for the corresponding revenue & expense account												
					Pastoral & Liturgical Services	Church Programs	Religious Education	Other Parish Activities (1)	Fundraising (2)	General & Administrative (3)	Offerory and Misc. Rev						
	DELETED ACCOUNTS																
		INCOME		IN NEW CHART INCLUDED IN:													
4260		Clubs and Societies		Other fund raisers and organization events													
4050		Miscellaneous Offerory		specific offerories and other													
4110		Other Income		other income under specific categories													
4220		Refunds & Reimbursements - Prior FY		offset versus item being refunded or reimbursed													
		EXPENSES															
5195		Club & Society Expenses		specific expense and category													
260 5263		Consulting & Professional		specific services													
5061		Rentals & Leasing		leasing and rentals under fees and miscellaneous services													
5175		Rentals- Bus/Limousine		leasing and rentals under fees and miscellaneous services													
5175		Miscellaneous Supplies		misc. supplies 6117													
5172		Loss on Sale of Securities		gain or loss on sale of securities in income section													
5090		Gifts and Flowers		Liturgical flowers													
5085		Gain or loss on disposal of fixed assets		included in unusual income													
5100		Household expenses		various e.g. food, utilities													
5002		Automobile Lease Expense		fees and miscellaneous leasing and rentals													
5452		Appliances		separate lines under repairs and maintenance													
5200		Entertainment		food													
5200		Service contracts		specific contractors													
6513		Dental Ins.-Cergy		combined with Medical													
6514		Dental Ins.-Lay - combined with medical		combined with Medical													
		ROLL UP ACCOUNTS ELIMINATED															
5130		Insurance: automobile															
5450		Travel and Entertainment															
5260		Professional Services															

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

**DIOCESE OF BRIDGEPORT
PARISH CHART OF ACCOUNTS**

PARISH FUNCTIONAL ACTIVITIES (called CLASSES in QuickBooks)

Required classes →	<u>Pastoral & Liturgical Services</u>	<u>Religious Education</u>	<u>Other Parish Activities (1)</u>	<u>Fundraising (2)</u>	<u>General & Administrative (3)</u>	<u>Offerory and Misc. Rev.</u>							
No revenue is assigned to this class					No revenue is assigned to this class								
Required sub-class →	<table border="1"> <tr> <td>Rectory</td> <td>Church Programs</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Rectory	Church Programs										
Rectory	Church Programs												
Types of expense categories to be included in the above functional activities	Rectory	Liturgy	Cemetery	Carnivals/Bazaars	Church Building & Maintenance	No expenses are allocated to this class							
		Music	Day Care	Raffles	Other Buildings								
		Charitable Outreach, Sick & Shut-ins	Nursery	Various Societies	Grounds/Landscaping								
		Youth Ministry	Pre-School Bookstore		Office								
			Rental properties		School Contribution								
1. Includes 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													

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

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

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

Diocese of Bridgeport					
Parish Chart of Accounts					
Assets, Liabilities, & Net Assets					
			CONTROL ACCOUNTS	1ST TIER SUB ACCOUNTS	2ND TIER SUB ACCOUNTS
	ASSETS				use decimals starting with .01
old#		new #			
		1000	CASH		
1101				1001	Operating Checking Account
1102 to 1119					sub-accounts 1001.01 etc.
				1002	Second Checking Account- permission required
				1003	Third Checking Account- permission required
				1004	Bingo (Legally mandated checking account)
				1005	Sealed Ticket (Legally mandated checking account)
				1006	Boy Scout/Cub Scout
<u>1120</u>				1010	Savings Account
				1011	Money Market Account
					sub-accounts
					sub-accounts 1010.01etc.
<u>1140</u>				1020	Petty Cash
			1100	RECEIVABLES	
<u>1125</u>				1101	Accounts Receivable
				1102	Allowance for Uncollectible Receivables
<u>1127</u>				1103	Pledges Receivable
1135				1104	Allowance for Uncollectible Pledges
			1200	OTHER ASSETS	
<u>1275</u>				1201	Deferred or Prepaid Expenses
<u>1275</u>				1202	Inventory of Scrip Vouchers
				1203	Inventory (e.g. bookstore)
				1204	Undeposited Funds (QuickBooks clearing account)
<u>1200</u>				1205	Payroll Advances
<u>1400</u>			1300	PROPERTY & EQUIPMENT	
1401				1301	Land
1402				1302	Land Improvements
1403				1303	Buildings
					sub-accounts 1303.01 etc.
1405				1305	Furniture & Fixtures
					sub-accounts
1408				1308	Equipment
					sub-accounts
1410				1310	Automobiles and Trucks
1412				1312	Leasehold Improvements
					sub-accounts
				1313	Construction-in-progress
				1322	Accumulated Depreciation - Land Improven
				1323	Accumulated Depreciation - Buildings
				1325	Accumulated Depreciation - Furniture & Fix
					to be implemented
					to be implemented
					to be implemented

