# DSJ - PARISH STANDARD CHART OF ACCOUNTS - 6/2012

| | notes |
|---|---|
| 100000 - Assets | |
| 110000 - Cash Accounts | |
| 120000 - Accounts Receivable | |
| 130000 - Inventory | |
| 140000 - Fixed Assets | |
| 150000 - Other Assets | |
| 160000 - Prepaid Expenses | |
| 170000 - Valuation of Investment | |
| | |
| 200000 - Liabilities | |
| 210000 - Accounts Payable | |
| 220000 - Other Current Liabilities | second (custodial) collections |
| 230000 - Long Term Liabilities | |
| | |
| 300000 - Net Assets | |
| 300000 - Unrestricted Net Assets | |
| 300100 - Restricted Net Assets | |
| | |
| 400000 - Revenues | |
| 410000 - Collections | first, holy day, weekday, ethnic, etc. collections |
| 420000 - Stipends | |
| 430000 - Earnings | |
| 440000 - Gifts / Donations | |
| | restricted (purpose or time) parish collections and |
| 442000 - Gifts / Donations Temporarily Restricted | donor restricted funds |
| 443000 - Gifts / Donations Permanently Restricted | donor restricted |
| 450000 - Parish Programs Income | |
| 460000 - Other Parish Income | |
| 470000 - Gain on Sale of Assets | |
| 480000 - Holding Gain on Investment | |
| | |
| 500000 - Expenses | |
| 510000 - Pastoral | |
| 520000 - Administrative | |
| 530000 - Cathechetical Ministry | |
| 540000 - Liturgical Ministry | |
| 550000 - Youth and Young Adult | |
| 560000 - School Subsidy | |
| 570000 - Parish Programs Expense | |
| 580000 - Rectory | |
| 590000 - Physical Plant | |
| 600000 - Exchange / Non-Revenue | |