

PARISH CHART OF ACCOUNTS						
Account Type	Level 1	Level 2	Level 3	Name	Description	NOTES
BALANCE SHEET						
Assets						
Bank	100000			Cash	Bank accounts, savings & short-term investments	
		101000		Petty cash		
		102000		Checking	Commerical checking accounts	
			102010	Checking a/c #1		Wells Fargo, Comerica, etc (list each account)
			102020	Checking a/c #2		
		103000		Savings	Commerical savings accounts	Uncommon, usually held at DSJ D&L
		104000		CDs	Commercial CDs	Uncommon, usually held at DSJ D&L
		105000		Money Market	Commerical money market accounts	Uncommon, usually held at DSJ D&L
		106000		DSJ Deposit	Funds held in DSJ Deposit & Loan	Can create sub-accounts for each deposit held
		108000		Other cash	Other type of cash account not described above	uncommon
Bank	109000			Custodial Funds Accounts	Funds held on behalf of other programs	
		109100		Second Collection	Only if held in separate bank account	
			109110	Program #1		Can create sub-accounts for each custodial account
			109120	Program #2		
		109200		Emergency Relief	Only if held in separate bank account	
		109300		Other custodial funds	Only if held in separate bank account	
Other Current Asset		107000		Undeposited funds	Clearing account for grouping items into a single deposit	Used in deposit screen (deposit to account)
Accounts Receivable	110000			Accounts Receivable	Amounts due for regular services provided	CONTROL ACCOUNT - no direct posting
		111000		Accounts Receivable		Must have separate account for each person/entity that owes money
		115000		Allowance for doubtful accounts	% of receivables that are doubtful	Usually set only at year-end
Other Current Asset	120000			Pledges & Grants Receivable	Donor pledges and grants	
		121000		Pledges & grants receivable		Written donor pledges or grants not yet received
		125000		Allowance for doubtful accounts	% of receivables that are doubtful	Usually set only at year-end
Other Current Asset	130000			Other Receivable	Amounts due for other purposes	Use sub-accounts to detail source of receivable (employee loan, rebates, etc)
		131010		Uncollected Funds		
		131050		Other receivable		
		135000		Allowance for doubtful accounts		
Other Asset	140000			Other Assets	Other current assets	
		141000		Inventory	Inventory items that are counted and valued	
			141010	Scrip Cards		
		145000		Prepaid expenses		
			145010	Prepaid benefits	Health & other benefits paid ahead of coverage period	Health insurance premiums
			145020	Prepaid insurance	Insurance premiums paid at start of premium year	General liability insurance
			145030	Prepaid other	Subscriptions and licenses paid in advance	McGraw Hill, Apple, support contracts
		146000		Other assets	Other type of current asset not described above	uncommon
Other Asset	150000			Investments	Long-term investments	
		151000		DSJ Investment Pool		
		152000		Other investments	Marketable securities, other assets held for investment	Uncommon, usually held at DSJ

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Fixed Asset	160000			Fixed Assets		
		161000		Fixed Assets		
			161010	Land		
			162000	Buildings		
			163000	Leasehold improvements	Items attached to building/land	
			164000	Furniture, fixtures & equipment		
			165000	Vehicles		
			168000	Other fixed assets	Other type of fixed asset not described above	uncommon
			169000	Construction in Progress	All costs of assets under construction before transferred to categories above on completion	uncommon
		171000		Accumulated Depreciation	Depreciation charges based on schedules	
Other Asset	180000			Other Long-term Assets		uncommon
Other Asset	190000			Deposits	Rent or utility deposits held by others	PG&E, Security deposits
Liabilities						
Accounts Payable	201000			Accounts Payable	Amounts owed to vendors/suppliers	CONTROL ACCOUNT - no direct posting
Other Current Liability	210000			Accrued liabilities		
		211000		Salaries & wages		Use sub-accounts for types of accrued expense
		212000		Payroll taxes		
		213000		Pension		
		214000		Vacation		
		215000		Other accrued liabilities		
	220000			Due to Diocese		
		221000		ADA		
	225000			Funds Held for Others		
		225000		Second Collections		
			225010	Ethnic Minorities and Church in Latin America		
			225020	Aid to Churches in Eastern & Central Europe		
			225030	Catholic Relief Services (CRS)		
			225040	Holy Land		
			225050	Catholic Home Missions		
			225060	Diocesan Priest Retirement Fund		
			225070	Catholic Charities		
			225080	Catholic Communications		
			225090	Peter's Pence Collection for the Holy Father		
			225100	Mission Co-op		
			225110	Pastoral Solidarity Fund for the Church in Africa		
			225120	Catholic Education		
			225130	World Mission Sunday		
			225140	Archdiocese for the Military Services		
			225150	Catholic Campaign for Human Development		
			225160	National Retirement Fund for Religious		
	230000			Deferred revenue	Revenue received but not yet earned	Tuition, fees
	240000			Refundable Advances	Contributions received for future events	uncommon
	250000			Short-term Notes & Loans Payable	Overdraft/line of credit	
		251000		Short-term notes & loans		
		252000		Current portion of long-term loan	Amount of long-term note due in next 12 months	Usually set only at year-end

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	260000			Split Interest Liabilities	Obligations on assets held in trust	uncommon
	270000			Long-term Notes & Loans Payable		
		271000		Long-term notes & loans	DSJ loan	
		273000		Capital lease	Lease agreements functioning as instalment purchase agreement	
		274000		Pension liability	Priest & lay pension obligation	Value issued by OFS on annual basis
		275000		Other liability	Other type of current liability not described above	uncommon
Net Assets						
Equity	300000			Unrestricted Net Assets		
		301000		Unrestricted net assets		
		301500		Designated net assets	Finance Council designated assets	FC designation must be documented
	310000			Temporarily Restricted Net Assets	Donor restricted assets for use or time	Donor restriction must be documented
		310100		TRNA 1		Create sub-account for each restriction
		310200		TRNA 2		
	320000			Permanently Restricted Net Assets	Donor restricted endowment assets	Donor restriction must be documented
		320100		PRNA 1		Create sub-account for each restriction
		320200		PRNA 1		

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INCOME STATEMENT						
Revenue						
Income	410000			Collections		
		410100		Sunday Collection		
		410200		Holy Day Collection		
			410201	Easter		Can create sub-account for days
			410202	Christmas		
			410203	New Year's		
			410204	Ash Wednesday		
			410205	Holy Thursday		
		410300		Other collection income		
	420000			Fees	Fee income <i>not deferred</i>	Create sub-account for each fee source
	450000			Other Regular Earnings		
		451000		Rental Income	Rent and use fees from buildings/facilities	
		452000		Rectory Income	Income generated from use of Rectory	
	460000			Gifts, Donations & Fundraising		
		461000		Fundraising Income		
			461010	ADA Rebate		Create sub-account for each major fundraiser
			461020	Fundraising income #2		
		462000		Gifts & Donations	Gifts (cash & non-cash)	
			462010	Gifts & donations - Non-restricted		Unrestricted gifts
			462020	Gifts & donations - Restricted		Donor restricted gifts
		463000		Grants	Grants	
		464000		Endowments	Endowment income (return on investment)	
			464010	Endowment income #1		Create sub-account for each endowment
		465000		PLG	Parish Life Group events income	
		466000		Sacramental Stipends		
			466010	Baptismal Offering		
			466020	Wedding Offering		
			466030	Funeral Offering		
			466040	Quince-era Offering		
			466050	Mass Stipends		
			466060	First Communion		
			466070	First Reconciliation		
			466080	Sacramental		
			466090	First Eucharist		
	470000			Parish Programs	Parish program income	
		471010		Catechetical/ Youth		Create sub-accounts for additional programs
		471020		Children's Sacramental Prep		
		471030		Adult Religious Ed		
		471040		Adult Sacramental Prep		
		471050		Youth Program		
		471055		Young Adult Program		
		471060		Confirmation		
		471070		Liturgy		

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		471080		Outreach		
		471090		RCIC/ RCIA		
		471100		The Valley Catholic		
		471110		Pastoral		
		471120		Summer program		
		471130		Other program		
	480000			Investment & Interest Income		
		481000		Investment income	Investments (income & expense must be grouped for net presentation of investments)	Income
		482000		Interest income		Income
		489000		Investment expenses		Expenses
	490000			Other Parish Income	Miscellaneous income	uncommon
	499999			Release from Restriction	To release restricted income to general funds	
Expenses						
Expenses	500000			Salaries, Benefits & Employment Costs	Employment-related costs	
		501000		Administration	All administrative personnel	
			501010	Salaries		
			501020	Payroll taxes		
			501030	Employee benefits		
			501040	Pension		
			501050	Workers comp		
			501060	Stipends		
			501070	Payroll service fee		
			501080	Other salaries & benefits		
		504000		Facilities	All maintenance, janitorial personnel	Create sub-accounts for these categories as needed
		505000		Ministry		
		506000		Clergy		
		512000		Stipend Expense	Employee stipends	
			512010	Baptismal Offering		Create sub-accounts for additional stipends
			512020	Wedding Offering		
			512030	Funeral Offering		
			512040	Quince-era Offering		
			512050	Mass Stipends		
			512060	First Communion		
			512070	First Reconciliation		
			512080	Sacramental		
			512090	First Eucharist		
		515000		Other related expenses	Other employment-related costs	
	520000			Administration	Administrative costs	
		520100		Staff development		CPR training, excel course, management training
		520200		Administration expenses		
		520300		Appreciation awards/gifts		flowers, gift cards, thank you gifts
		520500		Bad debt expense	Receivables written off as not collectible	
		520600		Bank charges		bank fee, statement fees, wire fees
		520700		Cathedraticum		
		520800		Contract services		

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		520900		Copier & printing	Printer expenses & copier running costs	Standard Business Machines, Ricoh
		521000		PR & advertising (marketing)		Constant Contact, graphic design, web-design
		521100		Dues & subscriptions		
		521300		Meetings & events	Staff & community meetings	refreshments, travel costs
		521400		Office supplies		Office Depot, Staples, Quill
		521500		Postage		Pitney Bowes, USPS
		521600		Professional services		Armanino McKenna, legal services
		521700		Recruiting expenses		Fingerprinting, background checks
		521800		Rent expense		
		521900		Small equipment expenses	Copier maintenance & lease costs	Maintenance contracts
		522000		Telecommunication	Landline, cellphone and internet costs	AT&T, Verizon, Sprint
		522100		Travel		Airfare, hotel, ground transport & meals
	550000			Other Regular Expenses		
		551000		Rental Expenses		
		552000		Rectory Expenses		
			552010	Housekeeper		
			552020	Household food		
			552030	Household supplies		
			552040	Other		
	560000			Plant/Facilities		
		561000		Depreciation		
		562000		Repairs and maintenance		hardware store, electrician, plumber, handyman
		563000		Utilities		PG&E, security, water, waste
	570000			Parish Program Expenses		
		571010		Catechetical/ Youth		
		571020		Children's Sacramental Prep		
		571030		Adult Religious Ed		
		571040		Adult Sacramental Prep		
		571050		Youth Program		
		571055		Young Adult Program		
		571060		Confirmation		
		571070		Liturgy		
		571080		Outreach		
		571090		RCIC/ RCIA		
		571100		The Valley Catholic		
		571110		Pastoral		
		571120		Summer program		
		571130		Other program		
	580000			Gifts, Donations & Fundraising		
		581000		Fundraising Expenses		
			581010	ADA Rebate		Create sub-account for each major fundraiser to match those in revenue
			581020	Fundraising expenses #2		
		582000		Gifts & Donations Expenses		
			582010	Gifts & donations - Non-restricted Exp		
			582020	Gifts & donations - Restricted Exp		

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		583000		Grant Expenses		
		584000		Endowment Expenses		
		585000		PLG Expenses	Parish Life Group events expenses	
	590000			Taxes, Insurance & Interest		
		591000		Taxes, licenses & permits		Use permits, city licenses
		592000		Insurance		DSJ insurance
		593000		Interest expense		
		599000		Fines & penalties		
Other Income & Expense						
Other Income	800000			Other Income & Expenses		
		801000		School Subsidy		
		802000		School Scholarship		
		803000		Other		
	810000			Unrealized gains/losses		
		811000		DSJ Investment		
	990000			SUSPENSE - transaction category tbd		items whose categories are uncertain