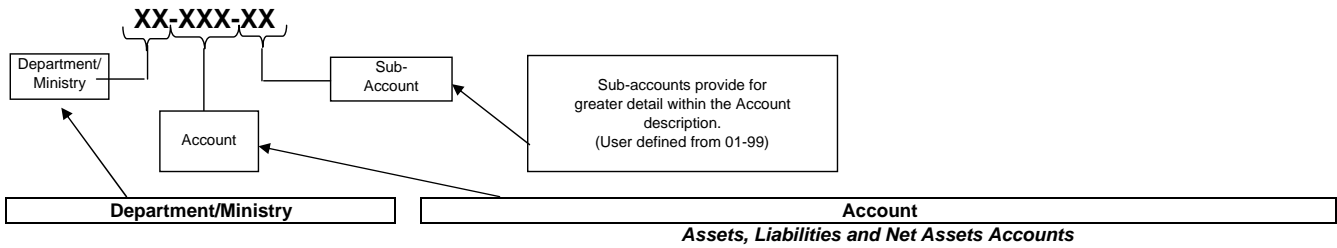


BALANCE SHEET ACCOUNT STRUCTURE

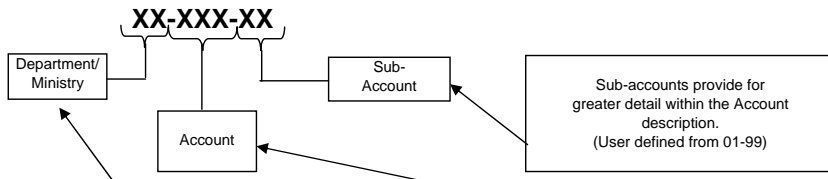


Balance Sheet	
00	Balance Sheet Accounts - Assets, Liabilities, Equity
Schools	
70	Schools
71	Preschool
72-75	Open
Missions	
76-80	Missions
Cemeteries	
81-85	Cemeteries
Other	
86	CYO
87-95	Open

100 Asset Accounts	
101	Petty Cash
102	Checking
104	Savings
120	Accounts Receivable
122	Tuition/Fees Receivable
130	Inventory
1499	Undeposited Funds (QuickBooks)
150	Investments
155	Deposits
161	Land
172	Buildings & Improvements
173	Furniture Fixtures & Equipment
174	Vehicles
175	Liturgical Appointments
180	Less Assets Expensed

200/300 Liability & Net Asset Accounts	
200	Accounts Payable
210	Accrued Expenses
225	Deposits Held
250	Payroll Liabilities
260	Special Collections
260	01 - Latin America
260	02 - CYO
260	03 - Holy Land
260	04 - Priests' Retirement
260	05 - Catholic Relief
260	06 - Catholic Charities
260	07 - Catholic Communications
260	08 - Holy Father
260	09 - Catholic Home Missions
260	10 - Missions
260	11 - Campaign for Human Development
260	12 - Catholic University
260	13 - Disaster Appeals
260	14 - Parish Charities
260	15 - Other Special
270	Deferred Revenue
280	Notes Payable
305	Opening Bal Equity
310	Retained Earnings

OPERATING REVENUE AND EXPENSE ACCOUNT STRUCTURE



Department/Ministry	Account
	<i>Operating Revenue & Expense Accounts</i>

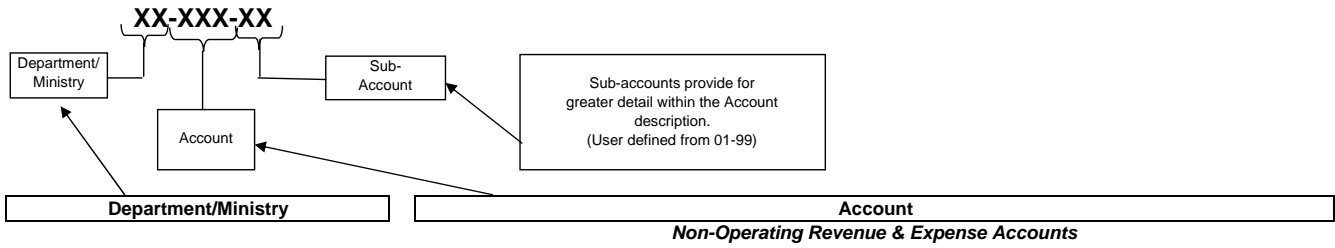
Administration	
01	Offertory
02	Sacramental Offerings
03	Clergy
04	Administration
05	Payroll Tax Expense
06	Employee Benefits
07	Property & Facilities
08	Utilities
09	Fees
10	Development
11-19	Open
Faith Formation	
20	Religious Education - Children
21	Adult Education and Formation
22	RCIA
23	Special Education
24-29	Open
Liturgy/Devotions	
30	Liturgy
31	Music
32	Devotions
33-39	Open
Charity/Social Ministry	
40	Social Justice
41-49	Open
Pastoral Ministries	
50	Early Childhood
51	Youth & Young Adult Ministry
52	Marriage & Family Life
53	Senior Ministry
55	Hispanic Ministry
56	Filipino Ministry
57-69	Open
Schools	
70	Schools
71	Preschool
72-75	Open
Missions	
76-80	Missions
Cemeteries	
81-85	Cemeteries
Other	
86	CYO
87-95	Open

400 Revenue Accounts	
401	Regular Collections
402	Christmas Collection
403	Easter Collection
404	Other Holy Days
410	Baptisms
411	Marriage
412	Funeral
413	All Souls
414	Mass Stipends
419	Other Stipends
420	Program Revenue/School Income
421	Tuition
422	Registration Fees
423	Application Fees
424	Extended Care Fees
425	Other School Fees
426	Sales
434	Mission Novena Revenue
436	Fund Raisers
438	Social Activities
442	Donations
444	Grant Revenue
448	Bequests
450	Refunds
461	Parish/Diocesan Support
490	Candle & Shrine Offerings
492	Property Rental Revenue
493	Facility Use Revenue
495	Advertising Revenue
497	Room & Board - Priests
498	Interest Income
499	Other Revenue

Please note that accounts 421-425 are for school and preschool use only

500 Expense Accounts	
501	Wages & Salaries
502	Clergy Living Expenses
507	Contract Services
509	FICA Payroll Tax
510	SUI Payroll Tax
511	ETT Payroll Tax
513	Employee Benefits
514	Employee Retirement
515	Worker's Compensation Insurance
516	Insurance
520	Travel Expenses
523	Meals
524	Lodging
525	Continuing Education
526	Retreat Fees
527	Conference Fees
529	Mileage Reimbursement
530	Vehicle Expense
531	Licenses & Permits
540	Electricity & Gas
541	Telephone
542	Water & Sewer
543	Cable TV
544	Refuse
550	Repair & Maintenance
551	Janitorial
552	Rent - Equipment
553	Security
554	Rent - Facilities
555	Pest Control
556	Property Taxes
570	Hospitality
571	Supplies
572	Postage
573	Printing & Copying
574	Answering & Paging Service
575	Computer Expense
576	Dues & Subscriptions
577	Payroll Processing Fees
580	Fingerprinting & Background
581	Subsidy
582	Charity
583	Diocesan Service Fee
584	Interest Expense
585	Bank Charges
586	Advertising
587	Fund Raiser Expenses
588	Social Activities
590	Candle & Shrine Expenses
591	Books & Pamphlets
592	Worship Supplies
593	Vestments
594	Offertory Envelopes
595	Bulletin Expenses
596	Gift Shop Expenses
599	Other Expenses

NON-OPERATING REVENUE & EXPENSE ACCOUNT STRUCTURE



	<u>Non-Operating Inc/Expense</u>
96	Non-Operating Inc/Expense
	<u>Capital Expenditures</u>
99	Capital Expenditures

600	<u>Non-Operating Revenue Accounts</u>
636	Parish Fund Raising
642	Donations (Restricted)
643	Donations (Unrestricted)
648	Bequests (Restricted)
649	Bequests (Unrestricted)
650	Gain on Sale of Assets
655	Insurance Settlement

700	<u>Non-Operating Expense Accounts</u>
787	Parish Fund Raising
790	Other Activities & Events
795	Insurance Losses (not covered by policies)

800	<u>Capital Expenditure Accounts</u>
801	Land Expenditures
802	Building & Improvements
803	Furniture Fixtures & Equipment
804	Vehicles
805	Liturgical Appointments