

Diocese of San Diego
PARISH CHART OF ACCOUNTS
ASSETS

		Account Type
100	Cash in Bank – Unrestricted Accounts	Bank
	<i>1001 Main Checking - Union</i>	Bank
102	Cash in Bank – Restricted Accounts	Bank
	<i>1020 Building Fund Checking</i>	Bank
103	Cash in Bank – Parish Fundraising Accounts	Bank
	<i>1031 Scrip Checking</i>	Bank
105	Cash in Bank – Parish Organization Accounts	Bank
	<i>1051 Altar Society Checking</i>	Bank
120	<i>Accounts Receivable (System Account for QuickBooks)</i>	Accounts Receivable
121	Accounts Receivable – Other	Other Current Assets
125	CCFSD Agency Funds	Other Current Assets
130	Other Asset – Funds on Deposit	Other Current Assets
	<i>1301 FOD Savings</i>	Other Current Assets
	<i>1302 FOD Building Fund Restricted</i>	Other Current Assets
131	Receivable from School	Other Current Assets
140	Deposits/Prepaid Expenses	Other Current Assets
150	Petty Cash Fund	Other Current Assets
160	Advances/Loans Receivable	Other Current Assets
165	Scrip Inventory	Other Current Assets
170	Fixed Assets	Fixed Assets
171	Land and Improvements (Religious)	Fixed Assets
172	Land and Improvements (Non-Religious)	Fixed Assets
173	Buildings and Improvements	Fixed Assets
176	Furniture and Equipment	Fixed Assets
179	Vehicles	Fixed Assets
180	Accumulated Depreciation (Header DO NOT USE)	Fixed Assets
	<i>1801 Improvements Religious</i>	Fixed Assets
	<i>1802 Improvements Non-Religious</i>	Fixed Assets
	<i>1803 Buildings & Improvements</i>	Fixed Assets
	<i>1804 Furniture & Equipment</i>	Fixed Assets
	<i>1805 Vehicles</i>	Fixed Assets
190	Construction in Progress	Fixed Assets

LIABILITIES

200	<i>Accounts Payable (System Account for QuickBooks)</i>	
201	Accrued Liabilities <i>2011 Accrued Vacation Liability</i> <i>2012 Other Accrued Liabilities</i> <i>2013 Credit Card Liabilities</i>	Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities
210	Prepaid Tuition, Registrations, & Fees <i>2101 Prepaid Tuition</i> <i>2102 Prepaid Registrations</i> <i>2103 Prepaid Fees</i>	Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities
220	Parish Organization Funds <i>2201 Altar Society</i> <i>2202 Youth Funds</i> <i>2203 Matrimonios</i> <i>2203 Guadalupanos</i>	Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities
230	Debt with Diocese	Other Current Liabilities
250	Special Collections <i>2501 Annual Lenten Collection</i> <i>2502 Missions of the Holy Father</i> <i>2503 Mission Sunday</i> <i>2504 National Needs</i> <i>2505 Retirement for Religious</i> <i>2506 Peters Pence</i> <i>2507 Other Special Collections</i> <i>2508 For the Poor Collections</i>	Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities
260	Clearing Accounts <i>2661 ACA Check Exchange</i> <i>2662 Refundable Deposits</i> <i>2663 School Clearing</i> <i>2664 Catholic Education Donations</i> <i>2665 Other Clearing</i>	Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities
270	Restricted Extraordinary Funds <i>2701 Major Renovation Projects</i> <i>27011 Restricted Renovation Fund Donations</i> <i>27012 Renovation Related Expenses</i> <i>2702 Building Fund Projects</i> <i>27021 Restricted Building Fund Donations</i> <i>27022 Interest - Restricted FOD</i> <i>27023 Building Related Expenses</i>	Long Term Liabilities Long Term Liabilities Long Term Liabilities Long Term Liabilities Long Term Liabilities Long Term Liabilities Long Term Liabilities Long Term Liabilities
285	Debt with Knights of Columbus	Long Term Liabilities

EQUITY

300	Opening Balance Equity (<i>System Account QuickBooks</i>)	Equity
310	Fund Balance or Retained Earnings	Equity
	Net Income (<i>System Account QuickBooks</i>)	Equity

ORDINARY PARISH RECEIPTS

400	Collections	Income
	<i>4001 Plate Collections</i>	Income
	<i>4002 Envelope Collections</i>	Income
	<i>4003 Easter Collections</i>	Income
	<i>4004 Christmas Collections</i>	Income
	<i>4005 Holy Days - Other Collections</i>	Income
405	Offerings for Marriages, Baptisms and Funerals	Income
	<i>4051 Offerings – Marriage</i>	Income
	<i>4052 Offerings – Baptisms</i>	Income
	<i>4053 Offerings – Funerals</i>	Income
	<i>4054 Offerings – Mass Intentions</i>	Income
	<i>40541 Stipends Paid</i>	Income
	<i>4055 Offerings – Other</i>	Income
406	Bequests and Donations - Ordinary Unrestricted	Income
407	Interest and Dividends - Excluding Interest from FOD	Income
408	Parish Events – Unrestricted	Income
	<i>4081 Coffee and Donuts</i>	Income
	<i>4082 Fiesta</i>	Income
	<i>4083 Other</i>	Income
409	Religious Articles	Income
	<i>4091 Candles</i>	Income
	<i>4092 Other</i>	Income
410	Rental Income	Income
	<i>4101 Hall</i>	Income
	<i>4102 Other</i>	Income
411	Bequests and Donations – Ordinary Restricted	Income
	<i>4111 Flowers</i>	Income
	<i>4112 Other</i>	Income
420	Other Ordinary Receipts	Income
	<i>4201 Bulletin</i>	Income
	<i>4202 E-script</i>	Income
	<i>4203 Other</i>	Income

ORDINARY PARISH DISBURSEMENTS

501	Salary - Priests	Expense
502	Salary - Supply Priests	Expense
	<i>5021 Supply Stipends - Ordinary</i>	Expense
	<i>5022 Travel & Meal Allowance</i>	Expense
	<i>5023 Supply Stipend - Extraordinary</i>	Expense
503	Fringe Benefits- Priests	Expense
	<i>5031 Health Insurance</i>	Expense
	<i>5032 Retirement Allowance</i>	Expense
	<i>5033 Social Security Allowance</i>	Expense
	<i>5034 Car Insurance</i>	Expense
	<i>5035 Mileage Allowance</i>	Expense
	<i>5036 Continuing Formation & Annual Retreat</i>	Expense
	<i>5037 Moving Allowance</i>	Expense
504	Priests Pension Assessment	Expense
510	Salary – Lay & Religious	Expense
	<i>5101 Office and Administration</i>	Expense
	<i>5102 Maintenance</i>	Expense
	<i>5103 Religious Education</i>	Expense
	<i>5104 Music and Liturgy</i>	Expense
515	Vacation Expense	Expense
520	Fringe Benefits - Other	Expense
	<i>5201 Taxes/Fringe</i>	Expense
	<i>5202 Pension expense</i>	Expense
	<i>5203 Medical, Dental & Other Insurances</i>	Expense
531	Postage	Expense
532	Telephone, Internet & Cable	Expense
	<i>5320 Telephone</i>	Expense
	<i>5321 Cable & Internet Fees</i>	Expense
533	Office Expense	Expense
	<i>5330 Supplies</i>	Expense
	<i>5331 Copier expense</i>	Expense
534	Supplies - Ministry and Program	Expense
535	Meetings Attended	Expense
536	Meetings Sponsored	Expense
537	Professional Services	Expense
538	Dues and Subscriptions	Expense
539	Taxes and Licenses	Expense
540	Groceries and Meal Allowance	Expense

541	Furniture and Equipment	Expense
542	Miscellaneous	Expense
543	Bank Charges	Expense
	5431 Bank Service Charge	Expense
	5432 Overdraft Fees	Expense
544	Credit Card Merchant Fees	Expense
546	Technology	Expense
	5460 Software	Expense
	5461 Hardware (not capitalized)	Expense
	5462 Other Technology Expense	Expense
548	Advertising, Promotion & Public Relations	Expense
550	Utilities	Expense
	5501 Gas & Electricity	Expense
	5502 Gas Only	Expense
	5503 Water and Sewer	Expense
	5504 Waste Disposal	Expense
	5505 Other	Expense
560	Repairs and Maintenance	Expense
	5601 Church	Expense
	5602 Hall	Expense
	5603 Offices	Expense
	5604 Rectory	Expense
	5605 Landscape & Gardening	Expense
	5606 Janitorial	Expense
	5607 Supplies	Expense
	5608 Equipment Service Contracts	Expense
	5609 Other	Expense
570	Assessments	Expense
	5701 Diocesan Tax	Expense
	5702 Services Corporation	Expense
571	Insurance - Property and Automobile	Expense
572	Interest	Expense
573	Parish Events	Expense
574	Religious Articles – Resale	Expense
575	Rent	Expense
576	Rental Related Expense	Expense

EXTRAORDINARY PARISH RECEIPTS

450	Restricted Extraordinary Donations	Other Income
	<i>4501 Minor Renovation-Short Term</i>	Other Income
	<i>4502 Debt Reduction Donations</i>	Other Income
463	Interest on Funds on Deposit	Other Income
464	CCFSD Net Investment Activity	Other Income
465	Annual Catholic Appeal Rebates	Other Income
470	Religious Education Receipts	Other Income
	<i>471 Faith Formation</i>	Other Income
	<i>472 Evangelization</i>	Other Income
	<i>473 RCIA</i>	Other Income
	<i>474 Adult Education</i>	Other Income
	<i>475 Confirmation</i>	Other Income
	<i>476 Youth</i>	Other Income
	<i>477 Other</i>	Other Income
480	Other Extraordinary Receipts	Other Income
	<i>4801 Parish Preschool</i>	Other Income
485	Parish Assistance Program Receipts	Other Income

EXTRAORDINARY PARISH DISBURSEMENTS

600	Religious Education Subsidy	Other Expense
	6001 Faith Formation	Other Expense
	6002 Evangelization	Other Expense
	6003 RCIA	Other Expense
	6004 Adult Education	Other Expense
	6005 Confirmation	Other Expense
	6006 Youth	Other Expense
	6007 Other	Other Expense
610	Donations and Charity	Other Expense
	6101 Charities 501c3	Other Expense
	6102 For the Poor	Other Expense
	6103 Other	Other Expense
650	Bad Debt Expense	Other Expense
660	Loan Interest Using Restr Donations	Other Expense
670	School Subsidy	Other Expense
	6700 Home School Subsidy	Other Expense
	6701 Other School Subsidy	Other Expense
671	Catholic High School Subsidy	Other Expense
681	Parish Assistance Program Disbursements	Other Expense
700	Depreciation Expense	Other Expense
800	Prior Year Adjustments	Other Expense
900	Transfers to/from Parish and Related Entities	Other Expense