



Diocese of Rockford

Chart of Accounts

Parishes

updated Sept-09

**ACCOUNTING AND DATA PROCESSING OFFICE
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PARISH UNIFORM ACCOUNTING
CHART OF ACCOUNTS AND ACCOUNT DESCRIPTIONS**

THE PARISH UNIFORM ACCOUNTING SYSTEM FOR PARISHES AND SCHOOLS USES A CHART OF ACCOUNTS THAT HAS BEEN DESIGNED TO INCLUDE A STANDARDIZED NUMBERING SYSTEM AND ACCOUNT DESCRIPTION. THIS CHART WILL PROVIDE THE PRIESTS AND BOOKKEEPERS WITH AN UNDERSTANDING OF THE TRANSACTIONS AFFECTING THE VARIOUS ACCOUNTS. ALSO, THIS CHART WILL PROVIDE A BASIS FOR ACCUMULATING DATA AND SUMMARIZING DATA INTO A UNIFORM FINANCIAL STATEMENT FORMAT.

DEPARTMENT NUMBER

DEPARTMENT NUMBER EXPLANATION

THE CHART OF ACCOUNTS IS STRUCTURED INTO A SEVEN DIGIT NUMBERING SYSTEM XX-XXXXX (WHERE X REPRESENTS ONE DIGIT).

THE DIGITS CAN BE EXPLAINED AS FOLLOWS:

XX-XXXXX THE FIRST TWO X'S REPRESENT THE DEPARTMENT NUMBER WHICH MUST BE USED WHEN CODING ALL RECEIPTS AND DISBURSEMENTS. A SINGLE SET OF ACCOUNT NUMBERS SERVES AS CLASSIFICATION FOR PARISH, SCHOOL, RELIGIOUS EDUCATION AND OTHER PARISH ACTIVITIES.

THE DIFFERENTIATION IS ACCOMPLISHED BY THE USE OF THIS DEPARTMENT NUMBER. IT IS IMPERATIVE THAT EVERY INCOME AND EXPENSE ACCOUNT NUMBER BE PRECEDED BY THE PROPER DEPARTMENT NUMBER.

DEPT # PERTAINING TO

- 1 PARISH
- 2 SCHOOL
- 3 RELIGIOUS EDUCATION
- 4 CEMETERY
- 5 BINGO
- 6 BUILDING FUND
- 7 CONVENT
- 8 RECTORY
- 9 PASTORAL MINISTRY
- 10 RENOVATION FUND
- 11 CAFETERIA
- 12 PRE-SCHOOL
- 13 ADULT EDUCATION
- 14 YOUTH MINISTRY
- 15 ACTIVITY CENTER
- 16 RELIGIOUS ED - HIGH SCHOOL
- 17 MASS FUND
- 18 DEBT REDUCTION
- 19 BUILDINGS & PROPERTY
- 20 LITURGY
- 21 COMMUNITY ACTION
- 22 WORSHIP MINISTRY
- 23 SOCIAL SERVICE MINISTRY

DEPT # PERTAINING TO

- 24 PARISH COUNCIL
- 25 POOR
- 26 ALTAR & ROSARY
- 27 KINDERGARTEN
- 28 SUMMER SCHOOL
- 29 BOOKSTORE
- 30 RELIGIOUS ED ALLOCATION
- 31 P.T.O.
- 32 SPIRITUAL DEVELOPMENT
- 33 FAMILY LIFE
- 34 RECTORY PROJECT
- 35 CASINO NIGHTS
- 36 BEFORE & AFTER SCHOOL PROGRAM
- 37 EVANGELIZATION
- 38 ICE CREAM SOCIALS
- 39 EDUCATION FUND
- 40 RCIA
- 41 JR HIGH
- 42 MARKET DAY
- 43 MISSION CHURCH
- 44 LIBRARY
- 45 HISPANIC COMMUNITY
- 46 ST. VINCENT DEPAUL

ACCOUNT NUMBER LISTING

XX-XXXXX THE REMAINING FIVE DIGITS ARE THE ACCOUNT NUMBER DESIGNATION.
THE FOLLOWING PAGES LIST THE COMPLETE SET OF ACCOUNT NUMBERS.
THIS IS INTENDED TO BE A QUICK AND EASY REFERENCE FOR THE PRIESTS AND BOOKKEEPERS.
SUGGESTIONS FOR NEW ACCOUNT NUMBERS AND/OR DEPARTMENT NUMBERS ARE
TAKEN THROUGHOUT THE FISCAL YEAR.
CONSIDERATION IS GIVEN TO ALL SUGGESTIONS AND NEW ACCOUNTS ARE ADDED WHEN THEY HAVE BEEN
APPROVED.

BALANCE SHEET ACCOUNTS

Use Department 00

*** CASH ***

10100	CASH IN CHECKING - CHURCH	10550	CASH IN BANK - OTHER
10200	CASH IN CHECKING - SCHOOL	10600	CASH IN IMPROVEMENT FUND
10300	CASH IN CHECKING - RELIGIOUS EDUCATION	10650	CASH IN BANK - OTHER
10350	CASH IN CHECKING	10820	BONDS & SECURITIES PURCHASED INCOME CARE
10400	CASH IN SAVINGS	10830	BONDS & SECURITIES PURCHASED INVESTMENT FUND
10410	CASH IN CHECKING - CEMETERY	10850	CASH IN BANK - OTHER
10420	CEMETERY SAVINGS - INCOME CARE	10900	CASH IN ALL OTHER
10430	CEMETERY SAVINGS - INVESTMENT FUND	10910	BANK TRANSFER ACCOUNT
10450	CASH IN BANK - OTHER	11000	LOANS TO PARISHES
10500	CASH IN BUILDING FUND		

*** ASSETS ***

11500	DIOCESAN INVESTMENT & LOAN DEPOSITS	11522	BLESSED VIRGIN SODALITY
11501	OPERATING	11523	RESALE SHOP
11502	BUILDING	11524	YOUTH MINISTRY
11503	TRUSTS	11525	MARIOLA CLUB
11504	BEQUESTS	11526	IMPROVEMENT
11505	MASS STIPENDS	11527	HOME & SCHOOL
11506	SOCIETIES	11528	SCHOOL ENDOWMENT FUND
11507	BINGO	11529	RESTRICTED ENDOWMENT
11508	HOLY NAME	11530	EQUIPMENT FUND
11509	MEMORIAL	11531	POOR
11510	DEBT RETIREMENT	11532	PASTOR'S DISCRETIONARY
11511	LADIES GUILD	11536	FOOD PANTRY
11512	FARM	11537	ALUMNI
11513	TOWN & COUNTRY	11540	ATHLETIC
11514	CHURCH REPAIR	11550	MISCELLANEOUS
11515	SCHOOL ACCOUNT	11551	CMTRY INCOME CARE
11516	RELIGIOUS ED	11552	CMTRY OPERATING
11517	RENTAL INCOME	11563	CATHOLIC FOUNDATION
11518	R F ACCOUNT	11575	SANCTUARY
11519	DIV & INTEREST	12000	U S GOVERNMENT SECURITIES
11520	SAYERS MASS ACCT	12100	CERTIFICATES OF DEPOSIT
11521	S P A C E	12200	SAVINGS & LOAN DEPOSITS

***** ASSETS cont. *****

12300	FOUNDATIONS	13050	ALLOWANCE FOR BAD DEBTS
12310	CATHOLIC FOUNDATION	13100	DEFERRED EXPENSES
12311	CATHOLIC FOUNDATION	14100	PARISH LAND & LAND IMPROVEMENT
12312	CATHOLIC FOUNDATION	14200	PARISH & SCHOOL BUILDINGS
12500	BUILDING FUND INVESTMENTS	14300	INVESTMENT LAND & BUILDINGS
12600	EDUCATION TRUST FUND	14400	OTHER REAL ESTATE OWNED
13000	ACCOUNTS RECEIVABLE	15000	PREPAID EXPENSES

***** LIABILITIES *****

20100	LOANS FROM PARISHES	22205	RETIREMENT WITHHELD
20200	INTEREST PAYABLE	22206	INSURANCE WITHHELD
20300	LOANS FROM DIOCESE	22207	FOUNDATION WITHHELD
20400	OTHER CONTRACTS PAYABLE	22208	ANNUITIES WITHHELD
20500	DEFERRED TUITION	22209	WAGE DEDUCTION
20550	DEFERRED REVENUES	22210	DENTAL INSURANCE WITHHELD
20575	STUDENT LOAN FUND	22211	CHILD SUPPORT WITHHELD
20580	SCHOLARSHIP FUND	22212	DISABILITY INSURANCE WITHHELD
20590	SOCIETY FUNDS	22213	CREDIT UNION WITHHELD
20600	DIAL NOTES - OLD LOANS	22214	TUITION WITHHELD
20700	DIAL NOTES - NEW LOANS	22215	UNITED WAY WITHHELD
21000	ACCOUNTS PAYABLE	22300	OTHER EMPLOYEE WITHHOLDING
22100	ACCRUED PAYROLL		

INCOME ACCOUNTS

PRECEDE EVERY ACCOUNT NUMBER WITH A DEPARTMENT NUMBER

*** COLLECTIONS ***

30100	SUNDAY ENVELOPES	30450	THANKSGIVING
30150	CHILDRENS ENVELOPES	30500	CHRISTMAS
30200	SUNDAY OFFERTORY	30550	HOLY DAYS
30250	HISPANIC MASS	30600	FUEL
30300	OTHER SERVICES	30700	STOLE FEES
30400	EASTER	30750	SPEC PURPOSE ENV./COLLECTION

* * * REVENUES * * *

30800	ASSESSMENT INCOME	32355	CONFIRMATION RETREAT
30850	SCHOLARSHIP SUBSIDY	32360	TUITION - PRIOR YEAR(S)
30900	ASBESTOS SUBSIDY	32400	STUDENT FEES
31100	SOCIALS, BAZAARS, ETC. INCOME	32410	LESS UNCOLLECTED TUITION
31200	SOCIALS, BAZAARS, ETC. EXPENSE	32450	ADULT EDUCATION FEES
31300	PARISH ORGANIZATION INCOME	32500	TRANSPORTATION FEES
31400	PARISH ORGANIZATION EXPENSE	32550	VACATION BIBLE SCHOOL
31500	VOTIVE LIGHTS INCOME	32600	OTHER SCHOOL
31600	VOTIVE LIGHTS EXPENSE	32700	FOUNDATION
31700	INTEREST & DIVIDENDS	32750	ENDOWMENT
31701	NOW ACCOUNT INTEREST	32800	GOVERNMENT AID
31702	DIAL INTEREST	32850	LIFE SAFETY GRANT
31703	FOUNDATION INTEREST	32860	STIMULUS GRANT INCOME
31740	BIBLE & BOOK INCOME	32900	MISCELLANEOUS INCOME
31780	BIBLE & BOOK EXPENSE	33000	INCOME 1 - CLUB (MEN)
31800	DONATIONS	33100	EXPENSE 1 - CLUB (MEN)
31801	BEQUESTS	33200	INCOME 2 - CLUB (WOMEN)
31805	PARISH SHARING GRANTS	33300	EXPENSE 2 - CLUB (WOMEN)
31806	PARISH TWINNING INCOME	33400	INCOME 3 - BINGO
31807	DIOCESAN LAND GRANT	33500	EXPENSE 3 - BINGO
31810	MASS STIPENDS	33600	INCOME 4
31850	BULLETIN INCOME	33700	EXPENSE 4
31900	DSP/UIF REFUND	33800	INCOME 5
31950	UIF DISTRIBUTION	33900	EXPENSE 5
32000	SPECIAL APPEALS INCOME	34000	INCOME 6
32010	SPECIAL APPEALS EXPENSE	34100	EXPENSE 6
32050	FUND DRIVES	34200	INCOME 7
32100	RENT INCOME	34300	EXPENSE 7
32101	RENT INCOME - HALL	34400	INCOME 8
32102	RENT INCOME - EQUIPMENT	34500	EXPENSE 8
32200	TUITION - PARISH STUDENTS	34600	INCOME 9
32210	TUITION AID	34700	EXPENSE 9
32250	TUITION	34800	INCOME 10
32300	TUITION	34900	EXPENSE 10
32350	TUITION	34950	NURSERY EXPENSE
32351	TUITION/PRE-SCHOOL & K	35000	FLOWER INCOME
32352	TUITION/ELEMENTARY 1-8	35050	FLOWER EXPENSE
32353	TUITION/HIGH SCHOOL & CONFIRM		

MUST BE NAMED

***** REVENUES cont.*****

35100	MEMORIAL INCOME		36950	OTHER CEMETERY EXPENSE - 4
35150	MEMORIAL EXPENSE		38000	INCOME 11
35200	TRIBUNAL FEES RECEIVED		38001	EXPENSE 11
35250	TRIBUNAL PAYMENT		38002	INCOME 12
35300	RENEW/WHY CATHOLIC INCOME		38003	EXPENSE 12
35350	RENEW/WHY CATHOLIC EXPENSE		38004	INCOME 13
35400	STEWARDSHIP INCOME		38005	EXPENSE 13
35450	STEWARDSHIP EXPENSE		38006	INCOME 14
36100	SALE OF GRAVES		38007	EXPENSE 14
36200	MARKER/MEMORIAL PERMITS		38008	INCOME 15
36300	GRAVE OPENING REVENUE	<i>MUST BE NAMED</i>	38009	EXPENSE 15
36350	GRAVE OPENING EXPENSE		38010	INCOME 16
36400	INCOME CARE RECEIPTS		38011	EXPENSE 16
36510	INTEREST ON INVESTMENTS		38012	INCOME 17
36600	FOUNDATION/FOOTING INCOME		38013	EXPENSE 17
36650	FOUNDATION/FOOTING EXPENSE		38014	INCOME 18
36700	OTHER CEMETERY REVENUE - 2		38015	EXPENSE 18
36750	OTHER CEMETERY EXPENSE - 2		38016	INCOME 19
36800	OTHER CEMETERY REVENUE - 3	<i>MUST BE NAMED</i>	38017	EXPENSE 19
36850	OTHER CEMETERY EXPENSE - 3		38018	INCOME 20
36900	OTHER CEMETERY REVENUE - 4		38019	EXPENSE 20

***** NON-OPERATING REVENUES *****

49000	AUTHORIZED LOAN PROCEEDS	49250	SALE OF INVESTMENTS
49010	DIAL LOANS	49270	FOUNDATION WITHDRAWAL
49050	BUILDING FUNDS	49280	DIAL WITHDRAWALS
49100	DEBT RETIREMENT FUND	49290	SALE OF EQUIPMENT
49150	IMPROVEMENT FUNDS	49300	SALE OF REAL ESTATE
49200	COLLECTION OF LOANS TO OTHER PARISHES	49301	SALE OF VEHICLES

EXPENSE ACCOUNTS

(PRECEDE EVERY ACCOUNT NUMBER WITH A DEPARTMENT NUMBER)

*** SALARIES & BENEFITS ***

40100	PASTOR & ASSOCIATE - BASE SALARY	41550	SOCIAL SECURITY - PAYMENT
40200	PASTOR & ASSOCIATE - ALLOWANCES,	41555	MEDICARE TAX
40300	CLERGY ASSISTANCE	41590	PAYROLL TAX - FEDERAL DEDUCTION
40400	STIPEND SUBSIDY	41600	PAYROLL TAX - FEDERAL PAYMENT
40500	PASTORAL TEAM MINISTRY	41650	UNEMPLOYMENT COMPENSATION
40600	ORGANIST & CHOIR	41690	PAYROLL TAX - STATE DEDUCTION
40650	SACRISTAN	41700	PAYROLL TAX - STATE PAYMENT
40700	HOUSEKEEPER	41740	REL ORDER HEALTH INS - DEDUCTION
40710	COOK	41750	REL ORDER HEALTH INS - PAYMENT
40800	SECRETARY & BOOKKEEPER	41770	REL PRIESTS PENSION - DED
40850	JANITOR	41780	REL PRIESTS PENSION - PAYMENT
40860	CEMETERY SALARIES	41790	DIOCESAN INS TRUST - DEDUCTION
40870	OUTSIDE LABOR	41800	DIOCESAN INS TRUST - PAYMENT
40880	RCIA DIRECTOR	41890	DIOCESAN PEN TRUST - DEDUCTION
40900	ADMINISTRATOR	41900	DIOCESAN PEN TRUST - PAYMENT
40950	ADMINISTRATIVE ASSISTANT	41905	TSA MATCH
41000	TEACHERS - RELIGIOUS	41910	OTHER - DEDUCTION
41100	TEACHERS - LAY	41920	OTHER - PAYMENT
41150	TEACHERS - PRIOR YEAR	41940	EMPLOYEE RETIREMENT - DEDUCTION
41200	TEACHERS - AIDES	41950	EMPLOYEE RETIREMENT - PAYMENT
41300	TEACHERS - SUBSTITUTE	41960	CREDIT UNION - DEDUCTION
41400	OTHER SALARIES	41970	CREDIT UNION - PAYMENT
41450	SALARY ADVANCES	41980	DISABILITY INSURANCE - DEDUCTION
41495	DISABILITY REIMBURSEMENT	41990	DISABILITY INSURANCE - PAYMENT
41500	ALLOWANCES - RELIGIOUS/LAY	41995	CONTINUING EDUCATION
41540	SOCIAL SECURITY - DEDUCTION		

*** GENERAL EXPENSES ***

42100	ACCOUNTING SERVICES	42920	INTERNET EXPENSE
42101	ACCOUNTING & DATA PROCESSING CHARGES	42950	EQUIPMENT REPAIR
42200	ADULT EDUCATION	42970	ENTERTAINMENT
42250	ADVERTISING	43000	HEALTH SERVICES
42260	ALLOWANCE FOR DOUBTFUL ACCOUNTS	43050	INSURANCE
42300	AUDIOVISUAL MATERIAL	43100	LAUNDRY & CLEANING
42350	AUDIOVISUAL EQUIPMENT	43200	LIBRARY BOOKS
42400	BULLETIN EXPENSE	43300	LIBRARY SUPPLIES
42450	CABLE TV	43350	LIFE SAFETY GRANT
42460	CATECHUMENATE	43360	STIMULUS GRANT EXPENSE
42500	CHANCERY FEES	43400	LITURGICAL AIDS
42600	CHURCH SUPPLIES	43450	MAINTENANCE AGREEMENTS
42650	COMMUNITY RELATIONS	43500	MAINTENANCE SUPPLIES
42700	DUES & SUBSCRIPTIONS	43510	CEMETERY SUPPLIES & UPKEEP
42800	ENVELOPE SERVICE	43550	MUSIC EXPENSE
42850	EQUIPMENT & FURNISHINGS	43600	OFFICE SUPPLIES
42900	EQUIPMENT RENTAL	43700	OTHER HOUSEHOLD
42905	COMPUTERS	43705	OTHER HOUSEHOLD - CONVENT
42910	COMPUTER SOFTWARE & SUPPLIES	44000	OTHER SERVICE FEES
42915	SOFTWARE SUPPORT	44001	BANK SERVICE CHARGES
		44100	OTHER TAX & LICENSE

***** GENERAL EXPENSES cont. *****

44200	OUTSIDE SPEAKERS	45200	TABLE EXPENSE
44300	PARISH COUNCIL	45300	TEACHING SUPPLIES
44350	PASTORS DISCRETIONARY	45301	TEACHING SUPPLIES/PRE-SCHOOL & K
44400	PERSONNEL APPRECIATION	45302	TEACHING SUPPLIES/ELEMENTARY 1-8
44410	MEETING EXP & BUS. MEALS	45303	TEACHING SUPPLIES/HIGH SCHOOL
44500	PEST CONTROL	45304	TEACHING SUPPLIES/ADULT ED
44600	POSTAGE	45305	TEACH SUPPLIES/VAC BIBLE SCHOOL
44610	PRE-MARRIAGE PROGRAM	45400	TELEPHONE
44620	PRINTING	45405	CONVENT - TELEPHONE
44625	COPIER	45450	TESTING & GUIDANCE MATERIALS
44650	PRIOR YEAR EXPENSES	45500	TEXTBOOKS
44700	PROFESSIONAL SERVICES	45550	REL ED TEXTBOOKS
44701	FUND RAISING FEES	45551	TEXTBOOKS/PRE-SCHOOL & K
44703	LEGAL FEES	45552	TEXTBOOKS/ELEMENTARY 1-8
44800	SACRAMENTAL PROGRAMS	45553	TEXTBOOKS/HIGH SCHOOL
44850	SCHOLARSHIP EXPENSE	45554	TEXTBOOKS/ADULT ED
44900	SEMINARS, WORKSHOPS, RETREATS, ETC.	45555	TEXTBOOKS/VACATION BIBLE SCHOOL
44905	VOLUNTEER EDUCATION	45600	STUDENT AWARDS
45000	SPECIAL PROGRAMS	45800	TRASH REMOVAL
45001	SPECIAL PROGRAMS/PRE & KINDERGARTEN	45900	VEHICLE EXPENSE
45002	SPECIAL PROGRAMS/ELEMENTARY 1-8	45930	AUTO INSURANCE
45003	SPECIAL PROGRAMS/HIGH SCHOOL	45950	VEHICLE LEASE EXPENSE
45004	SPECIAL PROGRAMS/ADULT ED	45960	OTHER EXPENSE
45005	SPECIAL PROGRAMS/VACATION BIBLE SCHOOL	46000	YOUTH MINISTRY
45006	SPECIAL PROGRAMS	46001	SENIOR CITIZEN
45007	SPECIAL PROGRAMS	46002	SICK & ELDERLY
45008	SPECIAL PROGRAMS	46003	RCIA-EXPENSE
45009	SPECIAL PROGRAMS	46004	MINISTRY FORMATION
45010	SPECIAL PROGRAMS	46005	BEREAVEMENT EXPENSE
45050	PARISH CONSULTATION EXPENSE	46006	FLOWER COMMITTEE
45100	STUDENT TRANSPORTATION	46050	MISCELLANEOUS EXPENSE

MUST BE NAMED

***** BUILDINGS & GROUNDS *****

46550	BUILDING RENT	46810	ASBESTOS INSPECTION
46560	CONTRACTED JANITORIAL SERVICES	46820	ASBESTOS REMOVAL
46600	CONVENT MAINTENANCE	46830	RADON EXPENSE
46601	CONVENT REIMBURSEMENT	46850	UTILITIES - FUEL & GAS
46650	GROUND MAINTENANCE	46855	CONVENT - FUEL & GAS
46660	SNOW REMOVAL	46900	UTILITIES - ELECTRIC
46670	PRIOR YEAR EXPENSE	46905	CONVENT - ELECTRIC
46700	PROPERTY INSURANCE	46950	UTILITIES - WATER
46750	PROPERTY TAXES	46955	CONVENT - WATER
46800	REPAIRS & MAINTENANCE	46951	WATER SOFTNER

***** APOSTOLIC WORKS *****

47050	DIRECT ASSISTANCE	47100	DONATION
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***** ASSESSMENTS *****

47250	AREA BOARD OF EDUCATION	47370	LOCAL CAMPUS MINISTRY
47300	HIGH SCHOOL	47380	HISPANIC MINISTRY
47301	PARISH TUITION ASSISTANCE	47390	YOUTH MINISTRY
47350	INTER-PARISH ELEMENTARY SCHOOL	47400	OTHER ASSESSMENTS
47355	INTER-PARISH RELIGIOUS EDUCATION	47410	DIOCESAN ADMIN BLDG ASSESSMENT
47360	PARISH TWINNING	47450	PRIOR YEAR ASSESSMENTS
47365	PARISH SHARING PROGRAM	47500	DSP - BALANCE OF TARGET

***** PARISH DEBTS *****

47550	INTEREST	47600	PRINCIPAL
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***** STUDENT SERVICES *****

47700	ATHLETIC INCOME	47977	EXPENSE 4
47750	ATHLETIC EXPENSE	47978	INCOME 5
47800	FOOD SERVICE INCOME	47979	EXPENSE 5
47850	FOOD SERVICE EXPENSE	47980	INCOME 6
47900	STUDENT SERVICE INCOME	47981	EXPENSE 6
47950	STUDENT SERVICE EXPENSE	47982	INCOME 7
47960	CAMPUS DEVELOPMENT	47983	EXPENSE 7
47970	MILK INCOME	47984	INCOME 8
47971	MILK EXPENSE	47985	EXPENSE 8
47972	INCOME 2	47986	INCOME 9
47973	EXPENSE 2	47987	EXPENSE 9
47974	INCOME 3	47988	INCOME 10
47975	EXPENSE 3	47989	EXPENSE 10
47976	INCOME 4		

MUST BE NAMED

MUST BE NAMED

***** COLLECTIONS & COMMITMENTS *****

48000	INTERNATIONAL APPEAL-RECEIPT	48560	NATIONAL APPEAL - RECEIPT
48050	INTERNATIONAL APPEAL-DISB	48570	NATIONAL APPEAL - DISBURSEMENT
48100	MISSION APPEAL-RECEIPT	48680	THE OBSERVER - RECEIPT
48150	MISSION APPEAL-DISBURSEMENT	48690	THE OBSERVER - DISBURSEMENT
48200	STEWARDSHIP APPEAL - INCOME	48700	OTHER DIO COLLECTION - RECEIPT
48250	STEWARDSHIP APPEAL - DISBURSEMENT	48750	OTHER DIO COLLECTION - DISBURSMNT
48300	SEMINARIAN ED FUND - RECEIPT PT	48760	ENDOWMENT CAMPAIGN -RECEIPT
48350	SEMINARIAN ED FUND - DISBURSEMENT	48770	ENDOWMENT CAMPGN - DISBURSMNT
48400	HOLY LAND - RECEIPT	48800	ADOPT-A-PARISH - RECEIPT
48450	HOLY LAND - DISBURSEMENT	48850	ADOPT-A-PARISH - DISBURSEMENT
48500	MISSION COOPERATIVE - RECEIPT	48960	RICE BOWL - RECEIPT
48550	MISSION COOPERATIVE - DISBURSEMENT	48970	RICE BOWL - DISBURSEMENT

***** NON-OPERATING EXPENSES *****

49400	AUTHORIZED INVESTMENTS	49450	DIAL DEPOSITS
49410	TRANSFER TO FOUNDATION	49500	LOANS TO OTHER PARISHES
49420	TRANSFER TO ENDOWMENT	49600	OTHER NON-OPERATING DISBURSMNTS

***** CAPITAL OUTLAY *****

44702	ARCHITECTS FEES	49801	RAZING OF BUILDINGS
49700	EQUIPMENT	49850	NEW BUILDINGS & ADDITIONS
49750	EXTRAORDINARY REPAIRS	49900	REMODELING
49800	LAND & LAND IMPROVEMENTS	49950	VEHICLES