



Diocese of Rockford

Chart of Accounts

for

Parishes and Schools

Updated February 2017

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	Dept. #	Pertaining to
1	Parish	27	Kindergarten
2	School	28	Summer School
3	Religious Education	29	Bookstore/Gift Shop
4	Cemetery	30	Polish Ministry
5	Bingo	31	Home & School
6	Building Fund	32	Spiritual Development
7	Convent	33	Family Life
8	Rectory	34	Adoration Chapel
9	Pastoral Ministry	35	Charitable Gaming
10	Renovation Fund	36	Before & After School Program
11	Cafeteria	37	Evangelization
12	Pre-School	38	Athletics
13	Adult Education	39	Education Fund
14	Youth Ministry	40	RCIA
15	Activity Center	41	Jr. High
16	Religious Ed - JR/High School	42	Fundraising
17	Technology	43	Auxiliary Church
18	Debt Reduction	44	Library
19	Buildings & Property	45	Hispanic Ministry
20	Liturgy/Worship	46	Resale Shop
21	Community Action	47	Development/Stewardship
22	Music	48	Newman Center
23	Social Service Ministry	49	Socials
24	Parish Council	50	Special Collections
25	Poor/Needy	51	Polish School
26	Societies	995	Endowment (Non-Diocesan)
		999	Catholic Foundation

ACCOUNT NUMBER LISTING

XXX-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	Checking - Operating	10450	Checking - Mass Account
10150	Checking - Development	10500	Checking - Building
10200	Checking - School	10600	Checking - Bookstore/Gift Shop
10210	Checking - Athletics	10620	Checking - Festivals
10220	Checking - Cafeteria	10640	Checking - Fundraising
10230	Checking - Home and School	10660	Checking - Online Giving/ACH
10240	Checking - Milk Account	10670	Checking - Debit Card
10250	Checking - Principal Account	10680	Checking - Parish Organizations
10260	Checking - School Activity	10700	Checking - Societies 1
10270	Checking - Scrip	10701	Checking - Societies 2
10300	Checking - Religious Education	10900	Petty Cash
10400	Checking - Cemetery		

*** ASSETS ***

11501	DIAL - Operating	11528	DIAL - School Endowment Fund
11502	DIAL - Building	11529	DIAL - Restricted Endowment
11503	DIAL - Trusts	11531	DIAL - Poor
11504	DIAL - Bequests	11532	DIAL - Pastor's Discretionary
11505	DIAL - Mass Stipends	11533	DIAL - Operation & Maintenance
11506	DIAL - Societies	11534	DIAL - Extraordinary Expense Fund
11507	DIAL - Bingo	11535	DIAL - Athletic Association
11508	DIAL - Holy Name	11537	DIAL - Alumni Fund
11509	DIAL - Memorial	11539	DIAL - Music Ministry Fund
11510	DIAL - Debt Retirement	11541	DIAL - Scholarship Fund
11511	DIAL - Ladies Guild	11542	DIAL - Capital Account
11514	DIAL - Church Repair	11543	DIAL - Endowment Account
11515	DIAL - School Account	11547	DIAL - Restricted A/C
11516	DIAL - Religious Education	11548	DIAL - Maintenance & Upkeep
11517	DIAL - Rental Income	11550	DIAL - Old Note
11518	DIAL - R F Account	11551	DIAL - Cemetery Income Care
11519	DIAL - Dividend & Interest	11552	DIAL - Cemetery Operating
11521	DIAL - Evangelization	11553	DIAL - Cemetery - Trust Account
11522	DIAL - Blessed Virgin Sodality	11554	DIAL - Cemetery - Escrow
11524	DIAL - Youth Ministry Fund	11560	DIAL - Parish Outreach
11526	DIAL - Improvement Fund	11563	DIAL - Foundation Depository Account
11527	DIAL - Home & School	11565	DIAL - Land Purchase - Future Growth

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

12100	Certificates of Deposit	13100	Accounts Receivable - Other
12300	Foundations	14000	Property, Plant & Equipment
12310	Catholic Foundation	14100	Land & Land Improvement
12400	Inventory	14200	Buildings
12600	Trust Fund	14300	Buildings & Land
12700	Prepaid Expenses	14400	Other Real Estate Owned
13000	Accounts Receivable	14500	Vehicles
13050	Allowance For Bad Debts	14600	Equipment

***** LIABILITIES *****

20200	Interest Payable	22100	Accrued Payroll
20400	Other Contracts Payable	22205	Retirement Withheld
20500	Deferred Tuition	22206	Insurance Withheld
20550	Deferred Revenue	22209	Wage Deduction
20575	Non-Diocesan Foundation	22211	Child Support Withheld
20580	Mass Fund	22212	Disability Insurance Withheld
20590	Societies' Funds	22214	Tuition Withheld
20600	Activity Accounts	22215	United Way Withheld
20700	DIAL Loans	22300	Other Employee Withholding
21000	Accounts Payable		

INCOME ACCOUNTS

PRECEDE EVERY ACCOUNT NUMBER WITH A DEPARTMENT NUMBER

*** COLLECTIONS ***

30100	Sunday Envelopes	30450	Thanksgiving
30150	Children's 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	32110	Seminars, Retreats, Etc.
30801	Inter-Parish School Subsidy	32200	Tuition
30850	Scholarship Income	32400	Student Fees
31700	Interest & Dividends	32450	Adult Education Fees
31701	Bank Interest	32500	Transportation Fees
31702	DIAL Interest	32700	Foundation Earnings
31703	Catholic Foundation Earnings	32750	Endowment Earnings
31800	Donations	32800	Government Aid
31801	Bequests	32810	Small Employer Health Credit
31806	Parish Twinning Income	32900	Miscellaneous Income
31807	Grant Income	33000	Concessions
31850	Bulletin Income	36100	Sale of Graves
31900	DS Refund	36200	Marker/Memorial Permits
31950	UIF Distribution	36400	Income Care Receipts
32100	Rent Income		

* * * OTHER REVENUES * * *

31100	Socials, Bazaars, Etc. Income	33400	Bingo Income
31300	Parish Organization Income	34310	Vending Machine Income
31500	Votive Lights Income	35000	Flower/Decoration Income
31740	Book Income	35100	Memorial Income
31980	Sacramental Programs Income	35200	Tribunal Fees Received
32000	Special Appeals Income	35300	Respect Life Income
32020	Special Programs Income	35400	Stewardship Income
32050	Fund Raising Income	36300	Grave Opening Revenue
32905	Other Program Income	36600	Foundation/Footing Income
		36700	Other Cemetery Income

* * * STUDENT SERVICES * * *

47700	Athletic Income	47900	Student Activity Income
47780	School Entertainment Income	47970	Milk Income
47800	Food Service Income	47980	Before/After School Income

***** SPECIAL COLLECTIONS*****

Use Dept 50 *

* *Exception 48680*

48000	International Appeal - Receipt	48560	National Appeal - Receipt
48100	Mission Appeal - Receipt	*48680	The Observer - Receipt
48200	Stewardship Appeal - Receipt	48700	Other Diocesan Collection - Receipt
48300	Seminarian Ed Fund - Receipt	48760	Endowment Campaign - Receipt
48400	Holy Land - Receipt	48800	Adopt-A-Parish - Receipt
48500	Mission Cooperative - Receipt	48960	Rice Bowl - Receipt

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

49050	Building Funds	49290	Sale of Equipment
49100	Debt Retirement Fund	49300	Sale of Real Estate
49150	Improvement Funds	49301	Sale of Vehicles
		49319	Release from Restriction

EXPENSE ACCOUNTS

(PRECEDE EVERY ACCOUNT NUMBER WITH A DEPARTMENT NUMBER)

* * * SALARIES & BENEFITS * * *

40100	Pastor & Associate - Base Salary	41000	Teachers - Religious
40200	Pastor & Associate - Professional Expenses	41100	Teachers
40300	Clergy Assistance	41200	Teachers - Aides
40400	Stipend Subsidy	41300	Teachers - Substitutes
40500	Pastoral Team Ministry	41350	Lunch/Playground Aide/Ext Care
40550	Deacon	41400	Salaries
40600	Organist & Choir	41500	Allowances - Religious/Lay
40650	Sacristan	41550	FICA Taxes
40700	Housekeeper	41650	Unemployment Compensation
40710	Cook	41750	Religious Order Health Insurance
40800	Secretary & Bookkeeper	41780	Religious Priests Pension
40850	Janitor	41800	Diocesan Insurance Trust
40851	Bus Driver	41900	Diocesan Pension Trust
40860	Cemetery Salaries	41905	Employer Match - 403(b)
40870	Outside Labor	41910	Other - Deduction
40880	RCIA Director	41920	Other - Payment
40900	Administrator	41950	Other Employee Retirement
40950	Administrative Assistant	41995	Continuing Education

* * * GENERAL EXPENSES * * *

42100	Auditing/Accounting Services	43250	Periodicals/Newspaper
42101	Diocesan Accounting & Data Processing	43300	Library Supplies
42200	Adult Education	43400	Liturgical Aids
42250	Advertising	43450	Maintenance Agreements
42260	Bad Debt Expense	43470	Office Maintenance Agreements
42300	Audiovisual Material/Equipment	43500	Maintenance Supplies
42400	Bulletin Expense	43510	Cemetery Supplies
42450	Cable TV	43550	Music Expense
42460	Catechumenate	43600	Office Supplies
42500	Chancery Fees	43700	Other Household
42600	Church Supplies	44000	Other Service Fees
42650	Community Relations	44001	Bank Service Charges
42700	Dues & Subscriptions	44002	Credit Card Charges
42800	Envelope Service	44010	Illinois Burial Fees
42850	Equipment & Furnishings	44100	Other Tax & License
42900	Equipment Rental	44200	Outside Speakers
42905	Computers	44300	Parish Council Expense
42910	Computer Software & Supplies	44350	Pastors Discretionary
42915	Software Support	44400	Personnel Appreciation
42920	Internet Expense	44410	Meeting Expense & Business Meals
42950	Equipment Repair	44500	Pest Control
42970	Entertainment	44600	Postage
43000	Health Services	44620	Printing
43050	Other Insurance	44625	Copier
43100	Laundry & Cleaning	44700	Professional Service
43200	Books	44701	Fund Raising Fees

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

44703	Legal Fees	45900	Vehicle Expense/Mileage
44750	Professional Advancement	45910	Transportation Expense
44850	Scholarship Expense	45920	Vehicle Gas & Oil
44900	Seminars, Retreats, Etc.	45930	Auto Insurance
44905	Volunteer Education	45950	Vehicle Lease Expense
45050	Parish Consultation Expense	46000	Youth Ministry
45100	Student Transportation	46001	Senior Citizen
45200	Table Expense	46002	Parish Outreach
45300	Teaching Supplies	46003	RCIA Expense
45400	Telephone	46004	Ministry Formation
45500	Textbooks	46005	Bereavement Expense
45550	Testing & Guidance Materials	46006	Flower Committee
45600	Awards	46050	Miscellaneous Expense
45800	Trash Removal	46100	Graduation Expense

***** OTHER EXPENSES *****

31200	Socials, Bazaars, Etc. Expense	33500	Bingo Expense
31400	Parish Organization Expense	34315	Vending Machine Expense
31600	Votive Lights Expense	35050	Flower/Decoration Expense
31780	Book Expense	35150	Memorial Expense
31985	Sacramental Program Expense	35250	Tribunal Payment
32010	Special Appeals Expense	35350	Respect Life Expense
32025	Special Programs Expense	35450	Stewardship Expense
32055	Fund Raising Expense	36350	Grave Opening Expense
32910	Other Program Expense	36650	Foundation/Footing Expense
		36750	Other Cemetery Expense

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

46550	Building Rent	46820	Asbestos Removal
46560	Contracted Services	46830	Radon Expense
46600	Building Maintenance	46850	Utilities - Gas (Diocesan)
46650	Grounds Maintenance	46851	Utilities - Fuel & Gas
46660	Snow Removal	46900	Utilities - Electric (Diocesan)
46700	Diocesan Property Insurance	46901	Utilities - Electric
46750	Property Taxes	46950	Utilities - Water
46800	Repairs & Maintenance	46951	Water Softner
46810	Asbestos Inspection		

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

47050	Direct Assistance	47100	Donation
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***** ASSESSMENTS *****

47250	Area Board of Education	47370	Local Campus Ministry
47300	High School Assessment	47380	Hispanic Ministry
47301	Parish Tuition Assistance	47390	Youth Ministry
47350	Inter-Parish Elementary School	47400	Other Assessments
47355	Inter-Parish Religious Education	47500	DS - Balance of Target

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

47550	DIAL Loan Interest	47551	Interest Expense
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***** STUDENT SERVICES *****

47750	Athletic Expense	47790	School Entertainment Expense
47751	Officials	47850	Food Service Expense
47752	Athletic Equipment	47950	Student Activity Expense
47753	Athletic Supplies	47971	Milk Expense
47754	Fees	47981	Before/After School Expense

***** SPECIAL COLLECTIONS*****

Use Dept 50 *

** Exception 48690*

48050	International Appeal - Disbursement	48570	National Appeal - Disbursement
48150	Mission Appeal - Disbursement	*48690	The Observer - Disbursement
48250	Stewardship Appeal - Disbursement	48750	Other Diocesan Collection - Disbursement
48350	Seminarian Ed Fund - Disbursement	48770	Endowment Campaign - Disbursement
48450	Holy Land - Disbursement	48850	Adopt-A-Parish - Disbursement
48550	Mission Cooperative - Disbursement	48970	Rice Bowl - Disbursement

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

49400	Authorized Investments	49600	Other Non-Operating Disbursements
49490	Allocated Costs/(Income)		

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

49700	Equipment	49801	Razing of Building
49702	Architects Fees	49850	New Buildings & Additions
49750	Extraordinary Repairs	49900	Remodeling
49800	Land & Land Improvements	49950	Vehicles