

Chart of Accounts Categories and Departments

The computer system also allows for the user to add a decimal and two extra digits to each of these accounts (e.g., 0101.10). For ease of producing reports for your committees and organizations, the Chancery Finance Department recommends that the computer user take advantage of this feature. By adding a decimal and the extra two digits, the user can easily identify accounts and generate reports by department and/or organizations. The first of the extra two digits should identify the major department, with the second number identifying divisions of that department.

Listed below are the archdiocesan defined departments. For any number with no pre-defined department, the parish may choose the department under the appropriate headings.

10 – 19	PARISH ADMINISTRATION
10	General Parish Operations
11	Stewardship
20 – 29	WORSHIP/LITURGY
20	Worship Committee
21	Music Ministry
22	Altar Society
30 – 39	RELIGIOUS EDUCATION/FORMATION
30	Religious Education
31	RCIA
32	Youth Ministry
33	Hispanic Ministry
40 – 59	PARISH MINISTRIES
40	Ministry to Sick & Needy
41	Bereavement
60 – 79	SELF-SUPPORTING ORGANIZATIONS/RESTRICTED FUNDS
60	Daycare
61	St. Vincent DePaul
62	Men's Club
63	Women's Club
64	Senior Citizens Club
65	Rosary Makers Club
66	Family Ministries
67	Athletics/Boosters
68	Boy Scouts
69	Cub Scouts
70	Venture Crews

80 – 89	SCHOOL
80 – 85	<i>General School Operations</i>
80	General School Operations
81	PTO
82	Cafeteria
83	Summer School
86 – 89	<i>Independent School Operations</i>
86	Pre-School
87	After-School Care
90	CEMETERY
91	CAPITAL CAMPAIGN
99	BUILDING A FUTURE OF HOPE CAMPAIGN

RECORDING OF CERTAIN ACCOUNTS

The following items should be recorded as indicated:

Investments: All investment securities such as U.S. Treasury bills and bonds, corporate stocks and corporate bonds, and other securities are recorded at cost. If securities are received as gifts, they are recorded at the market value as of the date of the gift.

Fund Raising Activities: The income and expenses related to fund raising activities should be recorded in "net" accounts. In other words, income and expenses should be posted to the same account so that only the "net" result is reflected. Separate "net" accounts should be setup for each fund raising activity.

Special Collections: Income from Archdiocesan Special Collections should be recorded as accounts payable. Remittance of the Special Collection is recorded as a debit to the payable account.