

**Diocese of Fall River  
Parish Common Chart of Accounts  
Fall 2018**

Acct Type	Ledger Sheet Acct No.	Account Name	Description
Bank	040-01-000	Checking Account	TBD
Bank	041-01-000	Savings Account	TBD
Bank	048-01-000	Depository (Chancery)	TBD
Other asset	049-01-000	Other Assets	TBD
Other current liability	900-01-001	Accounts Payable Trade	TBD
Other current liability	900-02-002	Payroll Liabilities	TBD
Other current liability	900-03-003	Accounts Payable Other	TBD
Other current liability	960-01-601	Due To Deposit and Loan	TBD
Long term liability	960-01-602	Loans	TBD
Equity	999-99-999	Undesignated Net Assets	TBD
Income	010-01-000	CHURCH OPERATIONS	
Income	010-01-001	Collections	Includes funds collected at the weekly offertory
Income	010-01-004	Shrines, Candles, Boxes and Pamphlets	Includes funds from shrines and candles; special collections for shrines and candles; funds derived from the sale of pamphlets and directories
Income	010-01-005	Gifts and Bequests Unrestricted	Includes funds received in the form of a special donation or bequest without specific donor restrictions included with the gift
Income	010-01-006	Special Collections - Debt Service	Includes 2nd collection funds specific to the parish debt service
Income	010-01-007	Special Collection - Building Fund	Includes 2nd collection funds specific to a parish building fund
Income	010-01-008	Special Collection - School	Includes 2nd collection funds related to DFR school support
Income	010-01-009	Special Collection - Other	Includes 2nd collection funds related to various special collections
Income	010-01-010	Annual	Includes 2nd collection funds from an annual parish collection
Income	010-01-011	Christmas Collection	Includes funds raised from the Christmas collection
Income	010-01-012	Gifts and Bequests Restricted	Includes funds received in the form of a special donation or bequest with specific donor restrictions included with the gift
Income	010-01-013	Special Collection - Tax Assessment	Includes 2nd collection funds specific to the Parish Assessment charge
Income	010-01-099	Other Operations/Collections	Includes funds received that do not fit into the other income categories
Income	012-01-000	DIOCESAN & NATIONAL COLLECTIONS	
Income	012-01-010	Peter's Pence	Peter's Pence are collections made for the Holy See and its charitable work (collection is typically the 1st week in August).
Income	012-01-011	Missionary Cooperative	Missionary Cooperative collections support a variety of congregations and communities (collections are typically between June 1st and September 30th)
Income	012-01-012	Catholic Univ. and Other Institutions	Provides funding for academic scholarships at The Catholic University of America (collections typically scheduled early September)
Income	012-01-013	Propagation of the Faith	Provides funding for the Society for the Propagation of the Faith (collection typically at the end of October)
Income	012-01-014	Campaign for Human Development	The Catholic Campaign for Human Development addresses the root causes of poverty in America, supporting various self-help organizations (collections Sunday prior to Thanksgiving)
Income	012-01-015	Home Missions	Diocesan/National collection
Income	012-01-016	Bishops Overseas Relief	Diocesan/National collection
Income	012-01-017	Holy Places / Evangelization	Diocesan/National collection
Income	012-01-018	Easter	Diocesan/National collection
Income	012-01-019	Catholic Charities Appeal	Diocesan/National collection
Income	012-01-020	Ecclesiastical Students	Diocesan/National collection
Income	012-01-021	Latin America	Diocesan/National collection
Income	012-01-022	Special Diocesan	Diocesan/National collection
Income	012-01-023	Communications	Diocesan/National collection
Income	012-01-024	Rice Bowl	Diocesan/National collection
Income	012-01-025	Retired Religious	Diocesan/National collection
Income	012-01-026	Special National	Diocesan/National collection
Income	012-01-027	Cardinal Medeiros	Diocesan/National collection
Income	012-01-099	Other Collections	Diocesan/National collection
Income	013-01-000	OTHER REVENUES	
Income	013-01026	Sale of Property	Includes funds received from the sale of property
Income	013-01-027	Borrowed - Chancery	Includes funds borrowed from the Chancer for various parish needs
Income	013-01-028	Anchor	Previously included funds received from the parish sale of Anchor subscriptions (Anchor subscriptions are now billed directly by the Anchor).
Income	013-01-029	Interest - Chancery	Includes interest received on funds included in the Chancery depository accounts
Income	013-01-030	Interest - Bank	Includes interest received on funds included in the local bank accounts
Income	013-01-031	Rent	Includes income received from organizations that rent parish property
Income	013-01-032	Bingo / Fundraising	Includes excess funds generated by bingo activities and/or parish fundraising activities
Income	013-01-033	Societies	Includes funds received from various societies for the benefit of the parish

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Income	013-01-034	Religious Education Fees	Includes religious education fees received from parishioners
Income	013-01-035	Holy Days	Includes funds taken from collections on holy days
Income	013-01-036	Church Subsidy/Reimbursement	Includes funds received
Income	013-01-037	Entertainment	Includes funds received from social functions held for the benefit of the parish
Income	013-01-038	Insurance Settlement	Includes funds received from insurance companies as payment on claims
Income	013-01-039	Stipends (Mass Fees)	Includes church stipend fees (mass fees)
Income	013-01-040	Flowers	Includes funds provided for church flowers
Income	013-01-045	Bulletin	Includes funds received from advertisements in the church bulletin
Income	013-01-046	Stole Fees (Weddings, Baptisms, etc.)	Includes fees from sacramental activities
Income	013-01-099	Other	Includes funds received that can not be classified elsewhere
Expense	100-01-000	ADMINISTRATION	
Expense	100-01-001	Salaries - Clergy	Gross salary for clergy
Expense	100-01-002	Secretaries and Clerks	Gross salary for secretaries and parish personnel
Expense	100-01-003	Salaries - Other	Gross salary for administrative personnel not classified elsewhere
Expense	100-01-004	Salaries - Pastoral Associate	Gross salary for clergy
Expense	100-01-013	Contract Services	Expenditures for administrative contract services such as copiers
Expense	100-01-014	Supplies and Materials	Includes supplies and materials associated with parish administration (office supplies)
Expense	100-01-015	Telephone	Includes expenses for telephone service, systems, or equipment
Expense	100-01-018	Bank Service Charges	Includes any bank fees related to parish accounts
Expense	100-01-019	Contributions - Intra	Includes voluntary contributions made to the Roman Catholic Bishop of Fall River
Expense	100-01-020	Contributions - Other	Includes voluntary contributions made to "others"
Expense	100-01-058	Budget Envelopes	Includes cost for budget envelopes (collections)
Expense	100-01-059	Postage	Includes all parish postage expenses
Expense	100-01-060	Bulletins	Includes costs related to the weekly parish bulletin
Expense	100-01-064	Office Expenses	Includes miscellaneous office expenses
Expense	100-01-066	Computer / Technology	Includes any computer expenses
Expense	100-01-099	Other Admin Expenses	Includes any other administrative expenses not specifically referenced above
Expense	150-01-000	TRANSFERS	
Expense	150-01-010	Peter's Pence	See explanations in revenue accounts above
Expense	150-01-011	Missionary Cooperative	See explanations in revenue accounts above
Expense	150-01-012	Catholic Univ. and Other Institutions	See explanations in revenue accounts above
Expense	150-01-013	Propagation of the Faith	See explanations in revenue accounts above
Expense	150-01-014	Campaign for Human Development	See explanations in revenue accounts above
Expense	150-01-015	Home Missions	See explanations in revenue accounts above
Expense	150-01-016	Bishops Overseas Relief	See explanations in revenue accounts above
Expense	150-01-017	Holy Places / Evangelization	See explanations in revenue accounts above
Expense	150-01-018	Easter	See explanations in revenue accounts above
Expense	150-01-019	Catholic Charities Appeal	See explanations in revenue accounts above
Expense	150-01-020	Ecclesiastical Students	See explanations in revenue accounts above
Expense	150-01-021	Latin America	See explanations in revenue accounts above
Expense	150-01-022	Special Diocesan	See explanations in revenue accounts above
Expense	150-01-023	Communications	See explanations in revenue accounts above
Expense	150-01-024	Rice Bowl	See explanations in revenue accounts above
Expense	150-01-025	Retired Religious	See explanations in revenue accounts above
Expense	150-01-026	Special National	See explanations in revenue accounts above
Expense	150-01-027	Cardinal Medeiros	See explanations in revenue accounts above
Expense	150-01-099	Other Transfers	See explanations in revenue accounts above
Expense	300-01-000	OTHER CHURCH	
Expense	300-01-004	Liturgical Music - Salaries	Includes the gross salary expense for personnel involved in the parish liturgical music program
Expense	300-01-010	Liturgical Music - Expenses	Includes any liturgical music program expenses outside of salary expense
Expense	300-01-011	Liturgical Supplies	Include in this category those expenditures which relate directly to the liturgy, including wine, hosts, sacred vessels, baptismal candles, etc...
Expense	300-01-012	Liturgical Music - Stipend	Includes stipends paid for "visiting" music personnel (including Christmas performers, substitute organists, etc...)
Expense	300-01-021	Social Work & Charity	Includes expense related to social work or charitable giving
Expense	300-01-022	Athletics	Includes funds expended for athletic programs
Expense	300-01-025	Societies	Include under this category funds disbursed for societies, guilds, and clubs held for the benefit of the parish
Expense	300-01-026	St. Vincent de Paul (Holy Days)	Includes funds remitted to the St. Vincent de Paul Society
Expense	300-01-056	Missalettes	Include in this category costs to purchase missalettes or other religious publications
Expense	300-01-057	Entertainment	Includes expenses for special functions, including parish festivals

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Expense	300-01-061	Altar / Sanctuary Decorations	Includes expenses related to altar/sanctuary decorations, including flowers and plants
Expense	300-01-063	Youth Activities	Includes expenses related to parish youth groups
Expense	300-01-065	Bingo Expenses	Includes expenses related to bingo
Expense	300-01-099	Other Church Expenses	Includes any other church related expenses not covered in the expense accounts above
Expense	350-01-000	TRANSPORTATION	
Expense	350-01-027	Gasoline and Oil	Includes gas and oil for parish or cemetery owned vehicles (gas for private vehicles should not be charged to the parish. Staff are eligible to apply for mileage reimbursement if they use their private vehicle for parish or diocesan work).
Expense	350-01-028	Repairs	Includes repairs on parish or cemetery owned vehicles
Expense	350-01-029	Public Transportation	Includes public transportation costs incurred while performing parish or diocesan work
Expense	350-01-099	Other Transportation Expenses	Includes any other transportation expenses incurred in the direct support of the parish
Expense	400-01-000	HOUSEHOLD - RECTORY	
Expense	400-01-005	Rectory Salaries	Includes gross salary expense for parish housekeepers
Expense	400-01-007	Rectory Custodial Services	Includes cleaning costs by outside vendors (ex: cleaning carpets or waxing floors)
Expense	400-01-014	Rectory Supplies and Materials	Includes all rectory related supplies
Expense	400-01-016	Rectory Utilities	Includes water and sewer expenses
Expense	400-01-017	Rectory Heating	Includes all heating (gas, oil) expenses
Expense	400-01-030	Rectory Food	Includes any food purchased for the rectory or food purchased by the priests at a restaurant
Expense	400-01-031	Rectory Laundry	Includes laundry/dry cleaning services
Expense	400-01-036	Rectory Maintenance of Buildings	Includes an rectory repair costs
Expense	400-01-037	Rectory Maintenance of Equipment	Includes any costs to repair rectory equipment (i.e. faucets, toilets, dishwashers, etc...)
Expense	400-01-062	Rectory Electricity	Includes all electric expenses, including delivery charges, supply charges, and energy credits
Expense	400-01-099	Rectory Other	Includes any other rectory cost not expressly noted above
Expense	450-01-000	DIOCESAN & PARISH SCHOOLS	
Expense	450-01-096	Transfer to Parish School	Includes money moved to parish schools
Expense	450-01-097	Subsidy	Includes parish subsidies of parish schools
Expense	500-01-000	RELIGIOUS EDUCATION	
Expense	500-01-002	Salaries - Secretary & Clerks	Includes gross salary expenses related to any clerical staff hired to support the religious education program
Expense	500-01-004	Salaries - Asst. Religious Education Director	Includes gross salary expenses related to an assistant religious education director
Expense	500-01-006	Salaries - Religious Education Director	Includes gross salary expenses related to a religious education director
Expense	500-01-012	Program Fees	Includes costs for outside programs or speaker stipends benefiting the religious education program
Expense	500-01-014	Supplies and Materials	Includes supplies and materials (office supplies, minor equipment), purchased in support of the religious education program
Expense	500-01-015	Telephone	Includes telephone costs directly related to the religious education program
Expense	500-01-023	Anchor	<del>Includes the cost of the anchor</del>
Expense	500-01-024	Transportation	Includes any transportation (buses, etal), related to the religious education program
Expense	500-01-032	Books and Pamphlets	Includes books and pamphlets purchased for the religious education program
Expense	500-01-033	Audio - Visual	Includes audio-visual content and equipment purchased fr the religious education program
Expense	500-01-034	Education Conference	Includes costs for conferences held or attended by religious education program staff
Expense	500-01-055	Education Rent	Includes the cost too rent facilities for the religious education program
Expense	500-01-099	Other Religious Ed. Expenses	Includes any other religious education expenses not listed in above accounts
Expense	550-01-000	OPERATIONS & MAINTENANCE	
Expense	550-01-007	Custodial Services	open item
Expense	550-01-008	Salaries - Sexton	Includes the gross salary for the parish custodian ("Sextons" are charged with taking care of the church facility)
Expense	550-01-009	Salaries - Sacristan	Includes the gross salary for the parish sacristan ("Sacristans" are charged with taking care of sacred vessels of the parish)
Expense	550-01-014	Supplies and Materials	Includes cleaning and janitorial supplies
Expense	550-01-016	Utilities	Includes water and sewer expenses - church related
Expense	550-01-017	Heating	Includes all heating (gas, oil) expenses - church related
Expense	550-01-035	Maintenance of Grounds	Includes any church landscaping, plowing, or maintenance of grounds

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Expense	550-01-036	Maintenance of Buildings	Includes any church building repairs
Expense	550-01-037	Maintenance of Equipment	Inlcudes any church equipment maintenance (pianos, etal)
Expense	550-01-038	Equipment Rental	Inlcudes any equipment rented specifically for the church
Expense	550-01-062	Electricity	Includes all electric expenses, including delivery charges, supply charges, and energy credits - related to the church
Expense	550-01-068	Maintenance of Alarms	Inlcudes costs to maintain and install church alarms
Expense	550-01-099	Other Maintenance Expenses	Includes any other church maintenance costs not referenced above
Expense	600-01-000	FIXED CHARGES	
Expense	600-01-039	Diocesan Assessment	Includes costs related to the diocesan assessment
Expense	600-01-041	Cathedraticum	open item
Expense	600-01-042	Clergy Pension	Includes clergy pension costs (currently \$500/month)
Expense	600-01-043	Clergy Retreats	Includes costs for clergy retreats (current allowance = x)
Expense	600-01-044	Health & Dental - Clergy	Includes clergy health and dental expenses
Expense	600-01-045	Laity Pension	Includes payments made by parishes into the lay pension plan that was frozen in 2015
Expense	600-01-046	Health & Dental - Laity	Includes net medical and dental insurance premiums paid by the parish (parishh payments to Diocese net of emplyee contributions)
Expense	600-01-047	Insurance	Includes property insurance paid by the parish
Expense	600-01-048	Taxes	
Expense	600-01-049	Employer's Portion FICA	Includes employer payroll taxes (social security and medicare)
Expense	600-01-050	Disability Insurance	Includes short-term disability expense
Expense	600-01-099	Other Fixed Charges	Includes other fixed charges not referenced above
Expense	700-01-000	MISCELLANEOUS / OTHER	
Expense	700-01-050	Acquisition of Sites and Buildings	Includes costs related to real estate purchases
Expense	700-01-051	Extraordinary Repairs of Buildings	Includes large repairs of buildings
Expense	700-01-052	Acquisition of Equipment and Furniture	Includes new equipment and furniture purchases
Expense	700-01-053	Loan Principal	Includes principal payments on parish loans
Expense	700-01-054	Loan Interest	Includes interest paid on parish loans
Expense	700-01-099	Other Miscellaneous Expenses	Inlcudes other fixed expenses
Expense	800-01-000	CONVENT/PARISH CENTER	
Expense	800-01-005	Salaries	Includes gross salaries for individuals performing janitorial servcies within the convent/parish center
Expense	800-01-007	Custodial Services	Include outside cleaning service costs for the parish center/convent
Expense	800-01-014	Supplies and Materials	Includes supplies specific to the convent/parish center
Expense	800-01-015	Telephone	Includes telephone costs for the convent/parish center
Expense	800-01-016	Utilities	Includes water/sewer costs for the convent/parish center
Expense	800-01-017	Heating	Includes heating costs related to the convent/parish center
Expense	800-01-036	Maintenance of Buildings	Includes buiilding maintenance costs related to the convent/parish center
Expense	800-01-037	Maintenance of Equipment	Includes equipment costs related to the convent/parish center
Expense	800-01-062	Electricity	Includes all electric expenses, including delivery charges, supply charges, and energy credits - related to the parish center
Expense	800-01-099	Other Expenses	Includes other expenses related to the convent/parish center