

## Chart of accounts and account description

The Chart of Accounts (COA) is a list of the general ledger accounts used to record and track all parish financial transactions. The Diocese of Tucson has developed a uniform Chart of Accounts for eventual mandatory use by all parishes and parish schools. This list covers the main financial accounts, with gaps provided in the numbering for accounts specific to parishes or schools.

The COA structure uses 6 digits. The first digit indicates the general type of account:

1xxxxx	<b>Assets:</b> Assets are things owned by the parish, including checking and savings accounts, land and buildings, receivables, deposits, inventories, and other things. These accounts normally have debit balances.
2xxxxx	<b>Liabilities:</b> Liabilities are what the parish owes: payroll taxes payable, long-term loans or other notes payable, amounts owed to vendors, assessments owed to the Diocese of Tucson, special collections payable, or any kind of debt. These accounts normally have credit balances.
3xxxxx	<b>Net Assets:</b> Basically, net assets are the difference between what the parish owns (assets) and what it owes (liabilities). These accounts normally have credit balances.
4xxxxx	<b>Revenues:</b> All funds received for the benefit of the parish. Revenues include contributions, grants, subsidies, bequests, fees, fundraising income, school tuition, interest income, etc. These accounts normally have credit balances.
5xxxxx	<b>Expenses:</b> All funds disbursed for parish operations. Expenses include wages, taxes, benefits, stipends, supplies, utilities and almost anything paid to a vendor or other person, including diocesan assessments. These accounts normally have debit balances.

The second digit is used to indicate the department:

x0xxxx	Used for all balance sheet accounts: Assets (10xxxx), Liabilities (20xxxx), and Net Assets (30xxxx)
x1xxxx	Community of Faith (41xxxx for revenue; 51xxxx for expenses) Parishes may choose to report all income and expenses, except for school activity, in this department.
x2xxxx	Liturgy (optional)
x3xxxx	Religious Education or Proclamation (optional)
x4xxxx	Schools (44xxxx for revenue; 54xxxx for expenses)
x5xxxx	Service to Others or Outreach (optional)

The third and fourth digits are used to denote functional categories. Functional categories are groups of accounts that have something in common--for example, *bank accounts* or *grants and bequests* or *employee compensation*.

The fifth and sixth digits refer to specific accounts. You will notice that many of the individual accounts end in 0 or 5. For large parishes that may need to be even more specific, this allows space in the numbering system to add accounts. For reporting purposes, these balances should be added together and reported under the root account name and number.

**LISTING OF ACCOUNTS - ASSETS**

<b>CHECKING AND SAVINGS ACCOUNTS</b>	
<i>1001xx</i>	<i>CASH IN BANKS</i>
100110	General Checking account
100120	Bingo checking account
100130	Cafeteria checking account
100190	Petty cash
100500	Cash clearing account
<i>1012xx</i>	<i>PARISH POOLED INVESTMENT TRUST FUNDS (PPIT)</i>
101210	Operation
101220	Building fund/ capital improvements

<b>RECEIVABLES</b>	
<i>1020xx</i>	<i>ACCOUNTS RECEIVABLE</i>
102010	Individuals
102020	Other Parishes / Schools
102030	Payroll deductions (loans, dental or health insurance)
102040	Building Fund Pledges
102049	Allowance for Doubtful Pledges (contra)
102050	School Tuition and Fees
102059	Allowance for Doubtful Tuition and Fees (contra)
<i>104900</i>	<i>ACCRUED INTEREST RECEIVABLE</i>

<b>INVESTMENTS, PREPAIDS AND OTHER ASSETS</b>	
<i>106900</i>	<i>INVESTMENTS (stocks, bonds, etc. held by Mission Management)</i>
<i>1072xx</i>	<i>ENDOWMENT &amp; QUASI-ENDOWMENT FUNDS</i>
107210	Diocese of Tucson
107260	Catholic Foundation
<i>1080xx</i>	<i>PREPAID EXPENSE</i>
108010	Vendors
108090	Diocese of Tucson
108099	Miscellaneous
<i>1085xx</i>	<i>OTHER ASSETS</i>
108510	Other Assets
108530	Scrip Inventory

<b>LAND, BUILDINGS AND EQUIPMENT</b>	
<i>10900x</i>	<i>CONSTRUCTION IN PROGRESS</i>
109000	Church
109001	Rectory
109002	Hall
109003	School
109004	Convent
109005	Missions
109006	Cafeteria

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109007	Grounds	
109008	Office	
<i>10920x</i>	<i>LAND</i>	
109200	Church	
109201	Rectory	
109202	Hall	
109203	School	
109204	Convent	
109205	Missions	
109206	Cafeteria	
109208	Office	
109209	Miscellaneous	
<i>10930x</i>	<i>PROPERTY IMPROVEMENTS</i>	
109300	Church	
109301	Rectory	
109302	Hall	
109303	School	
109304	Convent	
109305	Missions	
109306	Cafeteria	
109308	Office	
109309	Miscellaneous	
109399	Accumulated Depreciation (contra)	Optional
<i>10950x</i>	<i>BUILDINGS</i>	
109500	Church	
109501	Rectory	
109502	Hall	
109503	School	
109504	Convent	
109505	Missions	
109506	Cafeteria	
109508	Office	
109509	Miscellaneous	
109599	Accumulated Depreciation (contra)	Optional
<i>10970x</i>	<i>EQUIPMENT AND FURNITURE</i>	
109700	Church	
109701	Rectory	
109702	Hall	
109703	School	
109704	Convent	
109705	Missions	
109706	Cafeteria	
109707	Grounds	
109708	Office	
109709	Miscellaneous	
109799	Accumulated Depreciation (contra)	Optional
<i>10980x</i>	<i>VEHICLES</i>	
109800	Church	
109801	Rectory	
109802	Hall	
109803	School	

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109804	Convent	
109805	Missions	
109806	Cafeteria	
109807	Grounds	
109808	Office	
109809	Miscellaneous	
109899	Accumulated Depreciation (contra)	Optional

**LISTING OF ACCOUNTS – LIABILITIES AND NET ASSETS**

<b>2005xx</b>	<b>PAYROLL EXPENSES PAYABLE</b>
200510	Federal Income Taxes Withheld
200512	Social Security - Employee
200513	SS/Medicare Taxes – Employee
200514	Social Security - Employer
200515	SS/Medicare Taxes – Employer
200516	Medicare – Employee
200518	Medicare - Employer
200530	State Income Taxes Withheld
200540	Direct Deposits
200550	Employee Loans
200555	Employee Savings
200557	403(b)
200560	Dental Insurance
200565	Health Insurance
200570	Vision Insurance
200580	Annual Catholic Appeal
200590	Garnishments
200595	Other Deductions
200597	Accrued Payroll
200599	Miscellaneous Payroll
<b>2025xx</b>	<b>PAYABLE TO DIOCESE OF TUCSON</b>
202520	Chancery Assessments
202530	Priests' Assurance Corporation Assessments
202540	Priests' Salary Subsidy Assessments
202550	School Assessments
202560	Pension
202561	Long-Term Disability
202562	Industrial Insurance (Worker's Compensation)
202563	Health Insurance
202564	Payroll Taxes
202570	Property Insurance
202580	Tribunal
202590	Other Diocese of Tucson Payables
202591	
202592	Property Taxes
<b>2032xx</b>	<b>OTHER ACCOUNTS PAYABLE</b>
203210	Vendors
203290	Other
<b>2065xx</b>	<b>DEFERRED FEES</b>
206510	School Fees and Prepaid Tuition
206590	Other Deferred Fees

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<b>2085xx</b>	<b>LONG TERM DEBT</b>
208510	Diocese of Tucson
208520	Catholic Order of Foresters
208530	Other Parishes
208590	Other Long Term Debt
<b>2090xx</b>	<b>SPECIAL COLLECTIONS</b>
209010	Annual Catholic Appeal (formerly Bishop's Appeal)
209011	Catholic Relief Services (CRS)/Overseas Appeal
209012	Holy Land
209013	Indian and Black/US Missions
209014	Catholic Communications
209015	Holy Father/Peter's Pence
209016	Catholic Schools/University
209017	Mission Sunday/Propagation of the Faith
209018	Campaign for Human Development (CHD)
209019	Diocesan Priests' Retirement
209020	Catholic Home Missions
209030	Other Special Collections
<b>2099xx</b>	<b>CUSTODIAL FUNDS</b>
2099xx	Parish Trust Funds (For parish/school groups. Set up as needed.)
<b>300000</b>	<b>NET ASSETS – CLOSING ACCOUNT</b>
310000	Temporarily restricted net assets
320000	Permanently restricted net assets

**LISTING OF ACCOUNTS – REVENUE**

Revenue can be recorded within specific departments, using the following format. Some parishes may choose to record revenues only in Community of Faith unless they operate a school. Use of the other departments to record revenue is optional.

Combine the following department codes with the last four digits, identified below, which denote the specific type of income being recorded, to develop the revenue account numbers your parish needs.

<b>Department Revenue Codes</b>	
41xxxx	Community of Faith
42xxxx	Liturgy (optional)
43xxxx	Proclamation (optional)
44xxxx	Schools
45xxxx	Service to Others (optional)

<b>4x4xxx</b>	<b>CONTRIBUTIONS, GRANTS AND BEQUESTS</b>
4x4210	New Building Construction
4x4220	Major Renovations
4x4230	Debt Reduction Campaigns for New Building Construction and/or Major Renovation
4x44xx	<i>CONTRIBUTIONS</i>
414410	Offertory
414420	Offertory - Mission
414425	Offertory – Holy Days
4x4430	Unrestricted Contributions
414450	Stole Fees
414470	Endowment Contributions
4x4480	Contributed Services
4x4490	Designated Contributions
4x46xx	<i>GRANTS AND BEQUESTS</i>
4x4610	Grants
4x4620	Catholic Foundation
4x4630	Priests' Salary Subsidy
4x4640	Catholic Home Missions
4x4650	Bequests – Unrestricted
4x4660	Bequests – Restricted
4x4670	Federal and Other Governmental Grants and Subsidies
4x4671	Title I Grants
4x4672	Title II Grants
4x4676	Federal Milk and Food Subsidies
4x4680	Annual Catholic Appeal Rebate
4x4690	Miscellaneous
<b>4x62xx</b>	<b>FEES FOR SERVICE – Catholic Schools</b>
4x62xx	<i>TUITION (Schools)</i>
4x6210	In Parish
4x6220	Other Parish
4x6230	Kindergarten
4x6240	Preschool
4x6250	CTSO
4x6260	Tuition Assistance (contra account)
4x6280	Recovery of Prior Years' Tuition
4x6290	Other Tuition

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4x63xx	<i>EDUCATIONAL FEES (Schools)</i>
4x6310	Registration
4x6320	Curriculum Fees
4x6330	Athletic Fees
4x6340	Extracurricular Activity Fees
4x6350	Cafeteria
4x6360	Educational Fee Assistance (contra account)
4x6380	Transportation
4x6390	Miscellaneous and Other
<b>4x65xx</b>	<b><i>FEES FOR SERVICE - CHURCHES</i></b>
4x65xx	Adult Faith Formation
4x66xx	Mass Offerings & Intentions
4x67xx	Religious Education
4x68xx	Rental Income
<b>4x7xxx</b>	<b><i>ACTIVITY REVENUES</i></b>
4x74xx	<i>FUND RAISING (Can net fundraising events)</i>
4x7420	Bingo Proceeds (Parish net bingo proceeds diocesan taxable)
4x7430	Raffles
4x7440	Fiesta Income
4x7450	Scrip Income
4x7490	Other Fundraising
4x75xx	<i>OTHER ACTIVITY REVENUES</i>
4x7520	Organization Activities
4x7540	Celebrations
4x7550	Supplies and Textbook Sales
4x7570	Activities
4x7571	Candles
4x7572	Religious Goods, literature and Books
4x7590	Miscellaneous
<b>4x8xxx</b>	<b><i>INVESTMENT REVENUE</i></b>
4x8010	Interest on PPIT Fund Deposits
4x8020	Interest on Catholic Foundation Deposits
4x8030	Interest on Bank Accounts
4x8040	Interest on Receivables
4x8050	Interest on Endowments – restricted
4x8210	Restricted investment income
4x8420	Gain/loss on investments held by Catholic Foundation
4x8430	Gain/loss on investments
4x8510	Donated securities
<b>4x90xx</b>	<b><i>OTHER REVENUE</i></b>
4x9020	Debt forgiveness
4x9030	In-kind Donations of Equipment and Materials
4x9050	Sale of Asset - Gain
4x9070	Insurance Proceeds (not property/liability insurance claims)
4x9090	Miscellaneous Other Revenue

**LISTING OF ACCOUNTS – EXPENSES**

Expenses can be recorded within specific departments, using the following format. Some parishes may choose to record expenses only in Community of Faith unless they operate a school. Use of the other departments to record expenses is optional.

Combine the following department codes with the last four digits, identified below, which denote the specific type of expense being recorded, to develop the expense account numbers your parish needs.

<b>Department Revenue Codes</b>	
51xxxx	Community of Faith
52xxxx	Liturgy (optional)
53xxxx	Religious Education/Proclamation (optional)
54xxxx	Schools
55xxxx	Service to Others/Outreach (optional)

<b>5x20xx</b>	<b>EMPLOYEE COMPENSATION</b>
5x2010	Clergy and Religious Salaries (priests, sisters, deacons)
5x2011	Extra Clergy
5x2012	Mass Intention Stipends
5x2013	Stole Fees
5x2020	Lay Professional Staff (directors, principals, teachers)
5x2030	Lay Employee Office Staff (business managers, bookkeepers)
5x2040	Technical / Program Staff (aides, coordinators, drivers)
5x2050	Maintenance Staff
5x2060	Housekeeping Staff (cooks, housekeepers)
5x2070	Cafeteria Staff
5x2090	Other
<b>5x22xx</b>	<b>EMPLOYEE BENEFITS</b>
5x2210	Health and Life Insurance
5x2215	Industrial Insurance
5x2218	Long Term Disability
5x2220	Lay Employee Pension Plan
5x2230	Employer FICA (Social Security/Medicare)
5x2260	Employee Relations
5x2270	Professional Preparation
5x2290	Other Benefits
<b>5x24xx</b>	<b>PERSONNEL RESIDENCY EXPENSES</b>
5x2410	Groceries/Meals
5x2420	Consumable Supplies
5x2430	Housing Allotment
5x2490	Other Residency Expenses
<b>5x30xx</b>	<b>OFFICE ADMINISTRATION</b>
5x3010	Office Supplies and Equipment
5x3020	Printing
5x3025	Postage
5x3028	Subscriptions / Dues
5x3030	Internet
5x3032	Promotions / Publics Relations
5x3036	Conventions / Workshops
5x3038	Licenses and Fees
5x3050	Furniture /Office Equipment Maintenance



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5x3053	Copier Maintenance and Repair
5x3055	Computer Maintenance and Support
5x3060	Equipment Lease and Rental
5x3065	Telephone
5x3080	Service/Finance Charges
5x3090	Other Administrative Expenses
<b>5x34xx</b>	<b>TRANSPORTATION AND TRAVEL EXPENSES</b>
5x3410	Parish Vehicle – Gasoline
5x3412	Employee Gas Reimbursement
5x3430	Public Travel
5x3440	Vehicle / Transportation Insurance
5x3450	Food and Lodging
5x3460	Vehicle Leasing
5x3490	Miscellaneous Travel Expense
<b>5x4xxx</b>	<b>PROPERTY SUPPORT COSTS</b>
5x4010	Facility Rent
5x4030	Property Insurance
5x4040	Utilities
5x4060	Building Maintenance and Repair
5x4090	Consumable Supplies
5x4210	Equipment Maintenance and Repair
5x4250	Vehicle Maintenance and Repair
5x4410	Grounds Maintenance
5x4610	Property Taxes
<b>5450xx</b>	<b>CAFETERIA EXPENSES</b>
545010	Supplies
545020	Equipment
<b>5560xx</b>	<b>ASSESSMENTS</b>
556020	Chancery Assessment
556030	Priests' Assurance Corporation Assessment
556040	Priests' Salary Subsidy Assessment
556050	School Assessment (Tucson parishes only)
<b>5x7xxx</b>	<b>PROGRAM or CURRICULUM EXPENSES</b>
<b>5x70xx</b>	<b>PASTORAL EXPENSES</b>
5x7020	Organization Activities
5x7040	Parish Celebrations
5x7060	Priests' Discretionary Fund
5x7070	Parish Activities
5x7080	Tribunal fees & forms
5x7090	Other Pastoral Expenses
<b>5x71xx</b>	<b>LITURGICAL EXPENSES</b>
5x7110	Church Supplies
5x7120	Flowers / Decorations
5x7130	Vestments
5x7150	Choir / Music
5x7190	Other Liturgical Expenses
<b>5x72xx</b>	<b>EDUCATIONAL EXPENSES (School and/or Religious Education)</b>
5x7210	Textbooks
5x7220	Instructional Materials and Supplies
5x7225	Supplies and Materials for Resale

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5x7230	Guidance and Testing	
5x7240	Library Materials	
5x7250	Athletics	
5x7260	Cafeteria	
5x7265	Other Food and Refreshments	
5x7270	Health Services	
5x7280	Student Activities	
5x7290	Other Educational Expenses	
5x74xx	<i>SERVICE TO OTHERS/OUTREACH</i>	
5x7420	Social Justice	
5x7430	Charitable Works	
5x7440	Scholarships	
5x7450	Church Universal Support	
5x7460	Assistance to Other Parishes	
5x7490	Miscellaneous Service to Others	
5x78xx	<i>PARISH FUNDRAISING ACTIVITIES</i>	
5x7810	Capital Fund Drive	
5x7820	Bingo Expenses	
5x7830	Raffle Expense	
5x7840	Fiesta Expense	
5x7890	Other Fundraising Expense	
<b>5x82xx</b>	<b><i>PROFESSIONAL AND OUTSIDE SERVICES</i></b>	
5x8210	Legal Fees	
5x8220	Counseling Fees	
5x8250	Accounting Fees	
5x8255	Payroll Service	
5x8260	Computer Consultation	
5x8270	Independent Contractors	
5x8272	Contracted Cafeteria Services	
5x8274	Contracted Janitorial Services	
8x8276	Contracted Office Services	
5x8290	Other Professional and Outside Services	
<b>5x86xx</b>	<b><i>INTEREST EXPENSES</i></b>	
5x8610	Loan interest	
5x8620	Diocese of Tucson interest	
5x8630	Catholic Order of Foresters interest	
5x8690	Other Catholic organizations interest	
<b>5x96xx</b>	<b><i>MISCELLANEOUS EXPENSES</i></b>	
5x9610	Bad Debt Expenses	
5x9620	Scrip shrinkage	
5x9640	Realty Closing Costs	
5x9680	Sale of asset loss	
5x9690	Miscellaneous	
<b>5x99xx</b>	<b><i>DEPRECIATION</i></b>	
5x9910	Depreciation – Building	Optional
5x9920	Depreciation – Equipment	Optional
5x9930	Depreciation – Improvements	Optional