

DIOCESE OF VENICE IN FLORIDA			
PARISH CHART OF ACCOUNTS			
Acct #	Description	Acct Type	Debit/ Credit
<b>ASSETS</b>			
<b>Bank Accounts</b>			
1001	<b>General Operating Checking Account</b> - The balance of this account should reflect the checkbook balance of the general checking account. In general, debits to this account represent cash received from offertory. Credits to this account usually represent disbursements for all parish operations.	Cash	D
1002	<b>Petty Cash Fund</b> - Represents a small amount of cash (\$100 fund is usually adequate - maximum allowed is \$500) set up for the purpose of paying small expenditures. The balance in this account should remain unchanged. Periodic reimbursements should be made to replenish this fund from the general checking account. At that time, the appropriate expense accounts should be charged.	Cash	D
1020	<b>Regular Savings Account</b> - Deposits into the Diocesan Savings and Loan Trust Fund. If more than one savings account is maintained in the Trust Fund, a separate sub account number should be set up for each.	Cash	D
1024	<b>Approved Building Savings</b> - Deposits into the Diocesan Savings and Loan Trust Fund of amounts collected from a DOV approved Building Project. Construction draws and building expense withdrawals approved by the Diocesan Building Commission.	Cash	D
1030	<b>Restricted Savings</b> - Deposits into the Diocesan Savings and Loan Trust Fund of funds restricted for a specific purpose can be set up in separate savings accounts. Contact the Diocesan Finance Office to set up new accounts and to explain the nature of the restriction.	Cash	D
<b>Investment Accounts</b>			
1040	<b>Investment Savings Account</b> - Investment account held at the Diocese of Venice Savings and Loan Trust Fund. If more than one savings account is maintained in the Trust Fund, a separate sub account number should be set up for each. Formally known as Endowment Savings.	Cash	D
<b>Auxiliary Bank Accounts</b>			
1050	<b>Mass Intentions Checking</b> - This is an auxiliary account which <b>must be approved by the Diocesan Finance Office</b> . If a checking account already exists, it must be recorded in the parish financial statements and approval must still be obtained from the Finance Office. The balance in this account must always agree with the balance in account #2040	Cash	D
1052	<b>Women's Guild Checking</b> - Auxiliary account; <b>must be approved</b> . See above.	Cash	D
1054	<b>Men's Club Checking</b> - Auxiliary account; <b>must be approved</b> . See above.	Cash	D
1056	<b>Food Pantry Checking</b> - Auxiliary account; <b>must be approved</b> . See above	Cash	D
<b>Accounts Receivable</b>			
1200	<b>Accounts Receivable</b>	Receivable	D



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Acct #	Description	Acct Type	Debit/ Credit
<b>Other Assets</b>			
1250	<b>Other Receivables</b>	Other Current Asset	D
1300	<b>Inventory-Gift Shop</b> - The balance of this account represents the original cost of any items for resale remaining unsold at the <b>end of the fiscal year</b> . The balance in this account is adjusted only at fiscal year end.	Other Current Asset	D
1350	<b>Pre-paid Assessment- CFA</b> deposits from your parishioners received at the Catholic Center are recorded here. Set up sub accounts for different assessment years	Other Current Asset	D
1360	<b>Other Pre-Paid Accounts</b>	Other Current Asset	D
<b>Fixed Assets</b>			
1400	<b>Land</b> - The cost of the land on which the parish is located.	Fixed Asset	D
1410	<b>Church Building</b> - The cost of church building.	Fixed Asset	D
1419	<b>Church Building</b> - Accumulated Depreciation	Contra Asset	C
1420	<b>Church Furniture &amp; Equipment</b> - The cost of the church furnishings and equipment.	Fixed Asset	D
1429	<b>Church Furniture &amp; Equipment</b> - Accumulated Depreciation	Contra Asset	C
1430	<b>Rectory Building</b>	Fixed Asset	D
1439	<b>Rectory Building</b> - Accumulated Depreciation	Contra Asset	C
1440	<b>Rectory Furniture &amp; Equipment</b>	Fixed Asset	D
1449	<b>Rectory Furniture &amp; Equipment</b> -Accumulated Depreciation	Contra Asset	C
1450	<b>Other Building</b>	Fixed Asset	D
1459	<b>Other Building</b> - Accumulated Depreciation	Contra Asset	C
1460	<b>Other Furniture &amp; Equipment</b>	Fixed Asset	D
1469	<b>Other Furniture &amp; Equipment</b> -Accumulated Depreciation	Contra Asset	C
1800	<b>Other Assets</b>	Fixed Asset	D
1809	<b>Other Assets</b> - Accumulated Depreciation	Contra Asset	C
<b>LIABILITIES</b>			
<b>Accounts Payable</b>			
2010	<b>Accounts Payable</b> -Used to record balances owed to vendors.	Liability	C
<b>Credit Cards</b>			
2015	<b>Credit Card Account</b> - Use sub accounts if more than one account exists	Liability	C



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<b>Other Liabilities</b>			
2022	Health and Welfare Withheld from employee pay	Liability	C
2040	Unsaid Masses - \$10.00 Mass Intentions received for masses to be said in the future. Once fulfilled stipends can be paid to the priest.	Liability	C
2100	Notes & Mortgages - Diocesan Savings & Loan Trust Fund	Liability	C
2105	Notes & Mortgages - Diocesan Savings & Loan Trust Fund- Accrued Interest	Liability	C
2150	Notes Due Parishioners- Requires Approval from the Diocesan Finance Department	Liability	C
2200	Notes & Mortgages Due Others- Approval from the Diocesan Finance Department	Liability	C
2500	Other Liabilities	Liability	C
<b>NET ASSETS</b>			
<b>Net Assets</b>			
3010	Unrestricted Net Assets - Assets with no donor imposed restrictions.	Net Assets	C
3011	Temporarily Restricted Net Assets - Contributions whose use is limited by stipulations that expire in time or can be fulfilled and removed.	Net Assets	C
3012	Permanently Restricted Net Assets -Contributions whose use is limited by stipulations that neither expire in time nor can be fulfilled and removed.	Net Assets	C



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Acct #	Description	Acct Type	Debit/ Credit
<b>INCOME</b>			
<b>Assessable Income</b>			
4010	<b>Offertory Collections</b> -Daily and weekly offerings from parishioners and visitors including all currency, coins, and personal checks.	Income	C
4020	<b>Debt Reduction Collections</b> - Special parish collections for the purpose of reducing parish loan balances and other debt.	Income	C
4040	<b>Non-Approved Building Fund Collection</b> - Collections for building expenses other than those covered in account #4020 or #4560	Income	C
4060	<b>Special Parish Collections</b> - Special collections taken to be used for a particular purpose as requested by the pastor (e.g., collections for St. Vincent de Paul Society, Poor Box, etc.).	Income	C
4080	<b>Gifts &amp; Donations</b> -Cash or non-cash donations or gifts which may or may not be restricted. The donation of property, stock etc. should be included at it's current market value. If the gift is restricted, you <b>must</b> use the funds to meet the restriction. If the restriction relates to a future event, it should be deposited in the Diocesan Savings & Loan TrustFund until the restriction is met.	Income	C
4120	<b>Church Societies</b> - Amounts received from church societies such as Women's Guild, Knights of Columbus, etc.	Income	C
4140	<b>Rentals</b> - Amounts received for rental of church hall and facilities for social and educational functions.	Income	C
4180	<b>Interest Non-Diocesan Savings &amp; Loan Trust Fund</b> - Interest earned on outside commercial accounts that have been preapproved by the Diocesan Director of Finance. Provide the account name in your description	Income	C
4200	<b>Advertising</b> - Proceeds from the sale of advertising in the parish bulletin.	Income	C
4240	<b>Miscellaneous Income</b> - Revenue for which there is no specific income account. Please provide a detailed description of the nature of the item.	Income	C



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Acct #	Description	Acct Type	Debit/ Credit
<b>Non-Assessable Income</b>			
4510	<b>Non-Parochial Collections</b> - Non-parochial collections taken up at all Masses in all parish and mission churches of the Diocese as mandated by the Bishop. The amount reported should agree with monies forwarded to the Diocesan Finance Office (see account #8020).	Income	C
4515	<b>Bequests</b> - A cash or non-cash inheritance which may or may not be restricted. <b>Acceptance requires Bishop approval</b>	Income	C
4520	<b>Mission Church Collections (Mission Co-op)</b> - Collections taken on behalf of a mission church and forwarded to the Mission Co-Operative Office or to Diocese of Venice.	Income	C
4530	<b>Donations of Fixed Assets</b> - Donation of items being capitalized at their fair market value in accounts 1420, 1440, and 1460, etc. Call IFS with questions regarding donations appropriately recorded in this account.	Income	C
4540	<b>CFA Income -Donations received at DOV</b> during the CFA campaign and CFA pledge payments received by the Diocesan Development Office, reported on your CFA statement	Income	C
4560	<b>Building Collections Income</b> - received for a parish construction project which has been <b>authorized and approved</b> by the Diocesan Finance Office. (NOTE: The amount reported here <b>must</b> agree with account #1024 Approved Building Savings - amounts deposited into the Diocesan Savings & Loan Trust Fund)	Income	C
4580	<b>Diocesan Subsidies</b> - Financial support received from the Diocese of Venice.	Income	C
4600	<b>Parish Subsidies</b> - Financial support received from other parishes. See account #8060 for the related payment of subsidies to other churches.	Income	C
4620	<b>Catholic Publications</b> - Receipts from the sale of Catholic literature, publications, etc.	Income	C
4630	<b>Pastoral Income</b>	Income	C
4640	<b>Religious Education</b> - Fees received for religious education functions	Income	C
4650	<b>Youth Ministry</b> - Fees received for youth ministry functions	Income	C
4680	<b>Interest Income</b> - Interest earned on <b>all</b> savings accounts in the Diocesan Savings & Loan Trust Fund.	Income	C
4685	<b>Investment Gains (Losses)</b> - Diocesan Savings and Loan Trust investment savings account gains and losses.	Income	C
4690	<b>Respect Life</b> - Fees received for Respect Life functions	Income	C
4740	<b>Refunds &amp; Reimbursements</b> - Recovery of funds expended like long distance telephone charges, health and welfare premiums, etc. Returned checks (NSF) should be charged to the appropriate revenue account, <b>not</b> charged here.	Income	C
4760	<b>Stole Fees</b> - All stole fees received are considered parish income and should be reported in this account.		
4790	<b>Poor Box Income</b>	Income	C
9040	<b>Prior Year Income</b> - This account may only be used under the direction of Internal Financial Services	Income	C



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Acct #	Description	Acct Type	Debit/ Credit
<b>EXPENSES</b>			
<b>Personnel</b>			
5010	<b>Salaries</b> - Monthly salaries paid to resident pastor and assistants. Also includes wages paid to all lay employees, such as: office staff, housekeepers, maintenance staff, janitors, organists, choir directors, and others who perform a function for the church. Includes any overtime pay, holiday bonuses, etc.	Expense	D
5020	<b>Stipends - Religious</b> - Amounts paid to religious priests, brothers, or sisters of a religious order whereby payments are made out to the order and the order pays their stipends.	Expense	D
5030	<b>Extra Clergy</b> - Amounts paid for extra clergy who help at the parish periodically during vacations, illness, retreats, and other absences.	Expense	D
5100	<b>Employee Benefits</b> - Employer portion of Premiums paid to the Diocese for employee health & welfare, life and long-term disability coverage.	Expense	D
5120	<b>Retirement Benefits</b> - Pension payments remitted to Diocesan Plan Administrator, Gabriel, Roeder, Smith, & Company.	Expense	D
5140	<b>Employers Portion of FICA</b> - Employer's portion ONLY of social security taxes (FICA), Medicare and the annual Social Security contribution for sisters. This account <u>does not include</u> the employee's portion of FICA withholding.	Expense	D
5160	<b>Unemployment Tax</b> remitted to the Catholic Center quarterly based on 1% of taxable wages	Expense	D
5200	<b>Priests Continuing Education &amp; Retreats</b> - Reimbursements to priests for attendance at retreats and educational seminars (maximum reimbursement per year is \$1,000 per priest).	Expense	D
6010	<b>Table Expense</b> - Amounts paid to purchase groceries for the rectory, for priests meals, and for food allowances paid to priests.	Expense	D
6020	<b>Household Expense</b> - Amounts expended for household supplies at the rectory.	Expense	D
6090	<b>Miscellaneous Rectory Expense</b> - Amounts expended for other rectory costs which do not have a specific account. Please provide a detailed description of the nature of the item.	Expense	D
<b>Building &amp; Grounds Maintenance</b>			
6110	<b>Building Repairs, Maintenance &amp; Cleaning</b> - Minor repairs and maintenance as required in the church, rectory, parish hall, parking lots, etc. Includes cleaning supplies, lawn service, etc.	Expense	D
6120	<b>Utilities</b> - Electricity, water, trash collection, cable TV, etc. for all parish buildings.	Expense	D
6140	<b>Telephone</b> - Telephone charges for local and long-distance services, pagers, and cellular phones.	Expense	D
6160	<b>Self Insurance Expense</b> - Property/Liability Insurance Premiums on all buildings and contents, Workman's Compensation Premiums and general liability insurance paid to the Diocese.	Expense	D
6180	<b>Rent</b> - Rental fees paid, including other expenses to house religious personnel.	Expense	D
6190	<b>Miscellaneous Building &amp; Grounds</b> - Amounts expended for other building and grounds related costs which do not have a specific account. Please provide a detailed description of the nature of the item.	Expense	D



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Acct #	Description	Acct Type	Debit/ Credit
<b>Vehicles</b>			
6210	<b>Vehicle Repairs &amp; Maintenance</b> - Operating and maintenance costs of parish vehicles including repairs, auto tags, gas, oil, etc. Auto insurance should be coded to account #6260.	Expense	D
6220	<b>Mileage Reimbursement</b> - Reimbursement of mileage on personal or Diocesan vehicles used for parish business.	Expense	D
6260	<b>Vehicle Insurance</b> - Auto insurance premiums and vehicle tag. (NOTE: Reimbursement for annual auto premium limited to \$800 per priest.	Expense	D
6290	<b>Miscellaneous Vehicle Expense</b> - Other vehicle costs for Parish vehicles which do not have a specific account number. Provide a detailed description of any amounts charged to this account.	Expense	D
<b>Other</b>			
6360	<b>Real Estate Taxes</b> - Annual payment of Real Estate taxes on property not used for church purposes and user fees	Expense	D
6400	<b>Interest Expense</b> - The interest portion of Loan payments to Diocesan Savings & Loan Trust Fund	Expense	D
6490	<b>Miscellaneous Other Facility Expense</b> - Amounts expended for other facility costs which do not have a specific account. Please provide a detailed description of all amounts charged to this account.	Expense	D
<b>Ministry</b>			
7010	<b>Religious Education</b> - Functions, supplies, aids, and other expenses associated with the Religious Education program.	Expense	D
7020	<b>Music</b> - Expenses associated with church music programs.	Expense	D
7030	<b>Pastoral</b>	Expense	D
7040	<b>Evangelization</b> - Costs associated with evangelization.	Expense	D
7050	<b>Homebound</b>	Expense	D
7060	<b>Family Life</b> - Costs associated with the Family Life Ministry.	Expense	D
7070	<b>Social</b>	Expense	D
7080	<b>Respect Life</b> - Costs associated with the Respect Life program.	Expense	D
7090	<b>Library</b>	Expense	D
7100	<b>Liturgy</b> - Purchase of books, missalettes, vestments, candles, and other items which are essential to church activities.	Expense	D
7110	<b>Spiritual Life</b> - Expenses related to Spiritual Life functions.	Expense	D
7120	<b>Hospitality</b> - Expenses related to parish social functions.	Expense	D
7140	<b>Senior Citizens</b> - Expenses related to Senior Citizens group.	Expense	D
7150	<b>Scholarship</b>	Expense	D
7170	<b>Adult Education</b>	Expense	D
7180	<b>Religious Publications</b>	Expense	D
7190	<b>Stephen Ministry</b>	Expense	D
7200	<b>Living Nativity</b>	Expense	D
7210	<b>Justice &amp; Peace</b>	Expense	D
7220	<b>Our Mother's House</b>	Expense	D
7230	<b>Legion of Mary</b>	Expense	D
7240	<b>Youth Expenses</b>	Expense	D
7270	<b>Parish Retreats &amp; Missions</b> - Cost of retreats and missions conducted at the parish.	Expense	D



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Acct #	Description	Acct Type	Debit/ Credit
7300	<b>Charity/Caritas</b> - Amount of contributions or gifts given to qualified charitable organizations or needy individuals.	Expense	D
7310	<b>Miscellaneous Ministry Expense</b> - Amounts associated with various ministries which do not have a specific account. Provide detail in the description.	Expense	D
<b>General Administrative</b>			
8010	<b>Diocesan Assessments</b> - Record payments on assessment to this account.	Expense	D
8020	<b>Diocesan Non-Parochial Collections</b> - Amount of non-parochial collections forwarded to the Diocese. The total of this account should agree with account #4510.	Expense	D
8040	<b>Mission Co-op Payments</b> - Payments made to the Mission Co-op Office. (The total of this account should agree with account #4520)	Expense	D
8050	<b>Support to Catholic Entities Outside the Diocese</b>	Expense	D
8060	<b>Support Paid to Diocesan Parishes/Missions</b> - Financial support given to other parishes (see related account #4600 for subsidies received from other parishes).	Expense	D
8100	<b>Support to Diocese of Venice Catholic Elementary Schools</b> - to assist students who cannot afford all or part of their tuition and also to help the school with operating costs.	Expense	D
8120	<b>Support to Diocese of Venice Catholic High Schools</b> - to assist students who cannot afford all or part of their tuition and also to help the school with operating costs.	Expense	D
8200	<b>Office Expense</b> - Cost of operating the parish office - supplies, copy paper, postage, printing, bank service charges, wire transfer fees, etc.	Expense	D
8220	<b>Contracted Services</b> - Cost of outside professional services, such as legal and accounting. Includes payments made to Law Enforcement Officers for traffic control services. Review for appropriate classification and for compensation reporting at calendar year end.	Expense	D
8240	<b>Stewardship Fund Raising</b> - Costs associated with stewardship and fundraising.	Expense	D
8260	<b>Advertising</b> - All parish advertising costs - newspaper, radio, television, etc.	Expense	D
8300	<b>Continuing Education-Admin</b> - Costs for employee continuing education classes.	Expense	D
8990	<b>Miscellaneous General &amp; Administrative</b> - Amounts paid for other general and administrative expenses which do not have a specific account. Please provide a detailed description of any amount coded to this account.	Expense	D
9140	<b>Prior Year Expenses</b>	Expense	D
9200	<b>Depreciation Expense</b>	Expense	D





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<b>OTHER INCOME &amp; EXPENSES</b>			
9010	Women's Guild Income	Other inc.	C
9012	Men's Club Income	Other inc.	C
9014	Food Pantry Income	Other inc.	C
9016	Bazaars, Bingo & Raffle Income - Receipts from annual parish bazaars, festivals, bingo, raffles, etc.	Other inc.	C
9022	Religious Store Income	Other inc.	C
9024	Memorial Garden Income	Other inc.	C
9026	Thrift Store Income	Other inc.	C
9028	Other Church Society or Group Income	Other inc.	C
9030	CFA Fundraiser Income	Other inc.	C
9110	Women's Guild Expenses	Other exp.	D
9112	Men's Club Expenses	Other exp.	D
9114	Food Pantry Expenses	Other exp.	D
9116	Bazaars, Bingo & Raffle Expenses	Other exp.	D
9122	Religious Store Expenses	Other exp.	D
9124	Memorial Garden Expenses	Other exp.	D
9126	Thrift Store Expenses	Other exp.	D
9128	Other Church Society or Group Expenses	Other exp.	D
9130	CFA Fundraiser Expense	Other exp.	D

