

Diocese of Bismarck Statement of Activities Chart of Accounts - Income, Expense - and Dedicated Accounts																													
Entity		ENTITY >>>>>>>		PARISH (1)								Parish School (2)								Daycare (3)	CEMETERIES (4)	ALTAR SOCIETY (5)	AFFILIATED ORGANIZATION #2 (6)	AFFILIATED ORGANIZATION #3 (7)					
		Entity Alpha Abbreviations		P								S								DC	C	AS	A2	A3					
Department		Department Description >>>>		General Administration	Buildings & Grounds	Liturgy \Worship	Outreach	Adult \ Family Faith Formation	Religious Education (K-8)	Youth Ministry (9-12)	Other Ministry	General Administration	Buildings & Grounds	Elementary Instruction	Preschool Instruction	Extended Day	Student Activities / Clubs	Hot Lunch	SCRIP	PTO	General Administration	General Administration	General Administration	General Administration	General Administration				
		Department Numeric >>>>>		01	02	03	04	05	06	07	08	01	02	23	24	25	26	27	28	29	01	01	01	01	01				
		Department Category (Alpha Abbreviation) >>>>>		AD	BLD	LIT	OUT	AFF	RED	YMIN	OMIN	AD	BLD	EINS	PINS	EXT	ACT	HOT	SRP	PTO	AD	AD	AD	AD	AD				
I -- INCOME (REVENUE)																													
	Natural Acct		"X"- Denotes where accounts can be used for entities and departments (allowable combinations)																										
	Base #	Acct Description																											
	4000	Offertory collections	X																										
	4000.01	Adult Collections	X																										
	4100	Donations \ Bequests - Unrestricted	X																X	X									
	4150	Donations \ Bequests - Restricted	X	X	X	X	X	X	X	X											X	X	X						
	4180	Outreach \ Charity	X			X																							
	4190	Investment earnings	X																			X	X						
	4200	Diocesan Subsidy	X																										
	4220	Other Subsidy	X																		X	X	X						
	4250	Diocesan Grants	X						X																				
	4260	Other Grants	X																		X	X	X						
	4300	Activity \ Program fees	X					X	X	X	X										X								
	4350	Fundraising	X					X	X	X	X						X				X								
	4380	Sale of Articles	X								X						X							X					
	4400	Parish Cluster \ Cost Share Income \ Reimbursements	X																		X	X	X						
	4450	Property Use \ Rental Fee	X																		X		X						
	4500	Interest income	X																X	X	X	X	X	X					
	4520	Insurance Proceeds	X																X	X	X	X	X						
	4550	Mineral Rights Revenue	X																		X	X	X						
	4600	Stipends and offerings - ARCHIVED (do not use)	X																										
	4630	Stole Fees	X																										
	4650	Other Income	X										X	X							X	X	X						
	4700	Tuition											X	X															
	4750	Pre-K \ After School \ Daycare Attendance Fees										X		X	X						X								
	4800	Student \ School Activity Fees										X	X	X	X						X								
	4820	Transportation Fee										X	X	X	X						X								
	4850	Hot Lunch Income															X												
	4900	Affiliated organization revenues																											
	4950	Cemetery Income		X																		X	X	X					
	4940	SCRIP Income	X																X										
	4945	PTO Income	X									X																	
	4960	Transfer In	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
	4990	Gain\Loss on Sale of Assets	X	X								X	X									X	X						
E -- EXPENSES																													
	5000	Salaries	X	X	X	X	X	X	X	X	X	X	X	X	X		X				X	X	X						
	5010	Payroll Taxes	X	X	X	X	X	X	X	X	X	X	X	X	X		X				X	X	X						
	5020	Health Insurance	X	X	X	X	X	X	X	X	X	X	X	X	X		X				X	X	X						
	5030	Retirement	X	X	X	X	X	X	X	X	X	X	X	X	X		X				X	X	X						
	5040	Fringe benefits - Other	X	X	X	X	X	X	X	X	X	X	X	X	X		X				X	X	X						
	5100	Conferences \ Seminars \ Workshops \ Staff Development	X		X	X	X	X	X	X	X		X	X							X								
	5110	Professional Expenses	X	X	X	X	X	X	X	X	X		X	X							X	X	X						
	5120	Dues and Memberships	X		X	X	X	X	X	X			X	X							X	X	X						
	5300	Rectory & Clergy Expenses	X	X							X																		
	5400	Hospitality	X		X		X	X	X	X	X		X	X							X								
	5410	Food and Related Misc - Ministry	X		X	X	X	X	X	X	X		X	X	X		X				X		X	X					
	5500	Telephone & Communications	X	X	X	X	X	X	X	X	X	X	X	X	X		X				X	X	X						
	5510	Technology	X	X								X	X	X							X								
	5520	Marketing \ Community Promotion	X									X							X	X		X	X						
	5530	Books \ Periodicals \ Subscriptions	X		X							X	X					X			X		X						
	5540	Articles & Items for Resale	X			X	X	X	X	X	X													X					
	5550	Textbooks, Workbooks, and Missals	X		X		X	X	X	X	X		X	X									X						
	5560	Testing Materials	X				X	X	X	X	X		X	X									X						
	5570	Classroom Supplies	X				X	X	X	X	X		X	X	X						X		X						
	5600	Liturgy Expenses	X		X	X	X	X	X	X	X																		
	5610	Ministry Expenses	X		X	X	X	X	X	X	X																		
	5700	Office Supplies	X		X	X	X	X	X	X	X		X	X			X				X	X	X						
	5710	Printing \ Copying	X		X	X	X	X	X	X	X		X	X	X		X				X	X	X						
	5720	Postage \ Shipping	X		X	X	X	X	X	X	X		X	X			X				X	X	X						
	5730	Interest Expense	X																										
	5740	Bank \ payment Processing Fees	X														X	X	X		X		X	X					
	5800	Insurance	X	X								X ¹	X								X	X		X					
	5810	Utilities	X	X								X	X				X				X	X	X						
	5820	Repairs and Maintenance (non-rectory)	X	X								X	X				X				X	X	X						

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	5830	Grounds Management	X	X	X						X	X	X	X			X				X				
	5840	Vehicle Maintenance	X	X							X	X									X				
	5850	Transportation	X	X	X	X	X	X	X	X	X		X	X	X						X				
	5860	Rent Expense	X	X							X	X													
	5870	Property Taxes and Assessments	X	X							X	X									X				
	5880	Office Equipment & Furniture	X	X							X	X								X	X				
	5890	Other Capital Expenditures	X	X							X	X								X	X				
	5895	Depreciation	X	X							X	X									X				
	5900	Tuition Assistance	X								X		X	X											
	5910	Donations\Outreach\Charity	X			X					X							X	X						
	5920	Fundraising Expenses	X				X	X	X	X	X					X		X	X		X				
	5930	Subsidy	X																						
	5940	SCRIP Expense	X								X							X							
	5945	PTO Expense	X								X								X						
	5950	Affiliated Organization Expenses	X								X										X				
	5960	Transfer Out	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
D --DEDICATED FUNDS (temporarily restricted)																									
	8100	God's Share Appeal	X																						
	8115	African Mission	X																						
	8120	Black & Indian Collection	X																						
	8125	Holy Father collection	X																						
	8130	Holy Land Collection	X																						
	8135	Home Mission collection	X																						
	8140	Retirement Fund for Religious	X																						
	8145	Propagation Fatih/Mission Sunday	X																						
	8150	Rice Bowl	X																						
	8155	Catholic Campaign for Human Development	X																						
	8157	Archdiocesan Military Srv USA	X																						
	8159	Disaster Relief - Diocese Collection	X																						
	8160	Other Diocese Collections	X																						
	8165	Other Parish Collections	X																						
	8170	Mass Stipends	X																						
	8171	Stole Fees - ARCHIVED (do not use)	X																						
	8175	Capital Campaign	X								X											X			
	8180	Building Fund	X								X									X	X				
	8185	Other Dedicated Funds	X								X									X	X	X			