Diocese of Bismarck Statement of Financial Position Chart of Accounts - Assets, Liabilities, Net Assets

ENTITY >>>>>	PARISH (1)	SCHOOL (2)	DAY CARE (3)	CEMETERIES (4)	ALTAR SOCIETY /GUILD (5)	AO #2 (6)	AO #3 (7)
Acct. Type — Entity Alpha Abbreviation >>>	P	S	DC	C	AS	A2	A3

A-ASSETS

Cash-10	Account Description	("X" denotes Account Can Be Used In Entity)						
1110	Checking account	X	X	X	X	X	X	X
1190	Petty cash	X	X	X	X	X		
Savings and Investments-20								
1210	Savings or Investments Other- Unrestricted	X	X	X	X	X	X	X
1220	Parish Expansion Fund-Unrestricted	X	X	X	X	X	X	X
1230	Parish Expansion Fund Long-Term-Unrestricted	X						
1250	Catholic Foundation Agency of ND -Unrestricted	X	X		X		X	
1260	Catholic Foundationof ND Long-Term-Unrestricted	X						
1310	Savings or Investments Other - Restricted	X	X		X		X	
1320	Parish Expansion Fund-Restricted	X	X		X			
1330	Catholic Foundation Agency-Restricted	X	X		X		X	
Accounts Receivable and Other Assets-30								
1410	Accounts receivable	X	X	X	X		X	
1450	Inventory	X	X	X	X		X	
1470	Prepaid expenses	X	X	X	X	X	X	X
Property and Equipment-40								
1510	Land	X	X		X		X	
1520	Buildings	X	X		X		X	
1530	Furniture, Fixtures, Computer & Equipment	X	X					
1540	Other capital assets	X	X	X	X		X	
1580	Accumulated depreciation- capital assets	X	X	X	X		X	

L-LIABILITIES

Accounts Payable and Accrued Expenses-60								
2010	Accounts payable	X	X	X	X	X	X	X
2010.10P	Employee Wellness Grant	X						
2020	Accrued payroll	X	X	X	X		X	
2130	Federal Tax W/H Payable	X	X	X	X		X	
2135	FICA Payable	X	X	X	X		X	
2140	Medicare Tax Payable	X	X	X	X		X	
2145	State Tax W/H Payable	X	X	X	X		X	
2160	401(k) Payable	X	X	X	X		X	
2165	Health Insurance	X	X	X	X		X	
2175	Other Payable (FSA, HSA, Etc.)	X	X	X	X		X	
2200	Exchange account (receipt & subsequent disbursement of dollars intended to another enterprise)	X	X	X	X	X	X	X
2250	Due To/Due From (Use between one enterprise's entities)	X	X	X	X	X	X	X
Notes Payables and Other Liabilities-70								
2310	Notes payable - Other	X	X		X		X	
2320	Notes payable - Parish Expansion Fund	X	X					
2350	Deferred revenue	X	X			X	X	X

N-NET ASSETS

Net Assets-90								
3000	Net assets	X	X	X	X	X	X	X