

Chart of Accounts Department Descriptions

Below are brief descriptions of the Archdiocesan standard chart of account's departments. The department structure is based on the commission structure theories promulgated by the Chancery. Keep in mind that the commission structure is a model, and although these departments are how the Archdiocese wants to see reports, it does in no way imply that a parish needs to change their commission models to match these departments. There are other areas (committee, area 2, and projects) within ACS that allows for customization at the parish level that would not interfere with the consistency of reporting to the Archdiocese.

- 000 **Balance Sheet** – This department designates accounts that are to be placed on the balance sheet – general assets and liabilities.

- 100 **Spiritual Life** – This department is used to segregate items that relate to the spiritual growth of parishioners. Worship, liturgy, vocations and ecumenism are all considered to be in this category as they directly promote the spiritual life of a parish.

- 200 **Faith Formation** – This department is used for ongoing faith formation programs of the parish. Religious education, adult catechism and sacramental preparation programs would be included in this department.

- 300 **Social Concerns and Christian Service** – This department is used to designate and record activities that are outward in nature. Evangelization could be an outward, community-reaching example.

- 400 **Stewardship** – This department records activities that are operational in nature e.g. running a parish office, as well as being responsible for the use and care of time, talent and treasure given to the parish.

- 500 **Parish Life** – In contrast to department 300 – SCCS, this department is used to record activities that are related to the parish only. A parish picnic would be an example of fostering the community within the parish.

- 600 **Property and Facilities** – Because of the emphasis on repair and maintenance of buildings and grounds, property and facilities are NOT included within the Stewardship department (400). Any type of repair, maintenance or specific expense and/or revenue associate with the buildings, property and/or facilities that a parish has is recorded here.

- 700 **School** – The elementary school, as a ministry of the parish, is recorded in this department. All assets, liabilities, revenues and expenses that relate to the operation of the parish school are to be recorded here.
- 800 **Youth and Young Adult Ministry** – Youth ministry activities should be recorded in this department. Please note that this does not include any sacramental preparation activities as they are to be recorded in department 200 – Faith Formation.