

DOW-R STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

Account Number					
Account Type Code	Entity / Organization	Funding Source	Class	Account #	Sub-Account #
Example: A-10-00-11-1105-00 Petty Cash (Parish)					
Shortcuts					
Account #	Class	Sub Account	Entity	Funding Source	
Example: 1105CS00P00 Petty Cash (Parish)					

Account Type	Code for account #
Assets	A
Liabilities	L
Net Assets	N

Entity/Organization	Code for Account #	Abbreviation for shortcut
Parish (10)	10	P
School (20)	20	S
Cemetery C (30)	30	C
Cemetery D (31)	31	D
Cemetery E (32)	32	E
Cemetery F (33)	33	F
Cemetery G (34)	34	G

Funding Sources	Code for Account # and Shortcut	Funding Sources	Code for Account # and Shortcut
Unrestricted	00	Merged Parish	40
Plant Fund (Fixed Assets)	01	Merged Parish	41
Designated	10	Restricted (Donor)	50
CCW	11	Seeds of Faith	51
Youth Activities	12	Rooted in Faith	52
Building/Maintenance	13	Building Fund	60
Charity	14	Mass Intentions	61
Choir/Liturgy	15	Charity (restricted donations)	62
Faith Formation	16	Memorials/Bequests (Restricted)	63
Parent/Teacher Group	18	Restricted	
Athletic Boosters	19	Scholarships	64
Music Boosters	20	Restricted Grants	65
Designated	30	Restricted (Donor)	70
Designated	31	Restricted (Donor)	71
Designated	32	Restricted (Donor)	72
Designated	33	Restricted (Donor)	73
Designated	34	Restricted (Donor)	74
Designated	35	Restricted (Donor)	75
Designated	36	Restricted (Donor)	76
Designated	37	Restricted (Donor)	77
Designated	38	Restricted (Donor)	78
Designated	39	Restricted (Donor)	79
		Endowment	90
		Permanent care	91

Class/Title	Code for Account #	Abbreviation for shortcut
Cash and Investments	11	CS
Accounts Receivable	12	AR
Prepaid Expenses	13	PP
Fixed Assets	18	FA
Accounts Payable and Accrued Expenses	20	AP
Notes Payable and Other long term liabilities	25	NP
Net Assets	30	NA

DOW-R STATEMENT OF ACTIVITIES (REVENUE & EXPENSES)

Account Number				
Account Type Code	Entity / Organization	Funding Source	Class	Sub-Account #
Example: A-10-00-15-5044-00	Petty Cash (Parish)			
Shortcuts				
Account #	Class	Sub Account	Entity	Funding Source
Example: 5044BG00P00	Building & Maintenance	Wages-Parish		

Account Type	Code for account #
Income/Revenue	I
Expense	E

Entity/Organization	Code for Account #	Abbreviation for shortcut
Parish (10)	10	P
School (20)	20	S
Cemetery C (30)	30	C
Cemetery D (31)	31	D
Cemetery E (32)	32	E
Cemetery F (33)	33	F
Cemetery G (34)	34	G

Funding Sources	Code for Account # and Shortcut	Funding Sources	Code for Account # and Shortcut
Unrestricted	00	Merged Parish	40
Plant Fund (Fixed Assets)	01	Merged Parish	41
Designated	10	Merged Parish	42
CCW	11	Restricted (Donor)	50
Youth Activities	12	Seeds of Faith	51
Building/Maintenance	13	Rooted in Faith	52
Charity	14	Building Fund	60
Choir/Liturgy	15	Mass Intentions	61
Faith Formation	16	Charity (restricted donations)	62
Parent/Teacher Group	18	Memorials/Bequests (Restricted)	63
Athletic Boosters	19	Scholarships	64
Music Boosters	20	Restricted Grants	65
Designated	30	Restricted (Donor)	70
Designated	31	Restricted (Donor)	71
Designated	32	Restricted (Donor)	72
Designated	33	Restricted (Donor)	73
Designated	34	Restricted (Donor)	74
Designated	35	Restricted (Donor)	75
Designated	36	Restricted (Donor)	76
Designated	37	Restricted (Donor)	77
Designated	38	Restricted (Donor)	78
Designated	39	Restricted (Donor)	79
		Endowment	90
		Permanent care	91

Entity	Department	Code for Account #	Abbreviation for Shortcut
Parish	General & Administrative	10	GA
Parish	Buildings and Grounds	15	BG
Parish	Liturgy and Worship	20	LW
Parish	Faith Formation-Adult	25	FA
Parish	Faith Formation-Youth	30	FY
Parish	Youth Ministry	33	YM
Parish	Pastoral Ministry	35	PM

Entity	Department	Code for Account #	Abbreviation for Shortcut
School	General & Administrative	50	GA
School	Buildings and Grounds	51	BG
School	Childcare	53	CD
School	Pre-school	55	PR
School	Elementary	57	EL
School	Middle School/Jr High	60	MD
School	High School	65	HS
School	Cafeteria/Hot Lunch	67	HL

Entity	Department	Code for Account #	Abbreviation for Shortcut
Cemetery	General & Administrative	40	GA