

**ARCHDIOCESE OF LOUISVILLE
CENTRALIZED CHART OF ACCOUNTS**

Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
	ASSET ACCOUNTS					
0000	ASSETS <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0100	CASH & CASH EQUIVALENCIES <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0100.00	CASH & CASH EQUIVALENCIES <i>This is a master account. No postings to this account.</i>	Cash - Master (Optional)	Balance Sheet	Debit	1	1
0101-0108	GENERAL CHECKING ACCOUNTS <i>All parish funds must flow through the parish/school general checking account. This includes funds for mass stipends, committees, and organizations. The only two exceptions to this are charitable gaming and cafeteria funds which must remain in separate checking accounts because of governmental reporting policies.</i>	Cash	Balance Sheet	Debit	1	1
0109	TOTAL GENERAL CHECKING ACCOUNTS <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0111-0114	CHARITABLE GAMING CHECKING ACCOUNT <i>Checking account established strictly for Charitable Gaming.</i>	Cash	Balance Sheet	Debit	1	1
0119	TOTAL CHARITABLE GAMING CHECKING ACCOUNTS <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0120	OTHER CASH EQUIVALENCIES <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0121	CAFETERIA CHECKING ACCOUNT <i>Checking account established strictly for Cafeteria operations.</i>	Cash	Balance Sheet	Debit	1	1
0122	IMPREST ACCOUNTS <i>Imprest accounts for parish/school organizations. The balance in the imprest account should be equal to one month's expenses and reimbursed to the organization on a monthly basis. See the Imprest Account section of the Financial Policy and Procedures Manual.</i>	Cash	Balance Sheet	Debit	1	1
0123	PETTY CASH <i>Petty cash accounts for parish/school organizations.</i>	Cash	Balance Sheet	Debit	1	1
0124	CASH DRAWER <i>Cash drawer account for parish/school organizations.</i>	Cash	Balance Sheet	Debit	1	1
0125-0128	OTHER CASH EQUIVALENCIES <i>Cash deposited in savings accounts, certificates of deposit, money market or other deposits earning interest with banking and other financial institutions. This can also include other cash that is not covered in the other cash accounts. Effective January 1, 2002, outside investments are not permitted. Parishes must invest excess funds in the Archdiocesan Deposit and Loan Fund. If a parish received written approval from the Archbishop prior to January 1, 2002 to invest outside of the Archdiocesan Deposit and Loan Fund, those investments may be maintained. However, no new monies may be added to those investment accounts.</i>	Cash	Balance Sheet	Debit	1	1
0129	TOTAL OTHER CASH EQUIVALENCIES <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0139	TOTAL CASH & CASH EQUIVALENCIES <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	3
0140	ACCOUNTS RECEIVABLE <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0140.00	ACCOUNTS RECEIVABLE <i>This is a master account. No posting to this account.</i>	Accounts Receivable - Master (Optional)	Balance Sheet	Debit	1	1
0141	ACCOUNTS RECEIVABLE <i>Unpaid amounts due to the parish/school for services or goods; for example, fees or other amounts due to the parish or school for services previously performed.</i>	Accounts Receivable	Balance Sheet	Debit	1	1
0142	PLEDGES RECEIVABLE <i>Unpaid pledge amounts due to the parish or school, usually related to a multi-year capital campaign.</i>	Accounts Receivable	Balance Sheet	Debit	1	1
0143	TUITION RECEIVABLE <i>Unpaid amounts due to the school for unpaid tuition.</i>	Accounts Receivable	Balance Sheet	Debit	1	1
0144-0148	OTHER ACCOUNTS RECEIVABLE <i>Any other monies due to the parish/school not covered in accounts 0141-0143.</i>	Accounts Receivable	Balance Sheet	Debit	1	1

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0149	TOTAL ACCOUNTS RECEIVABLE <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0150	INVENTORY <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0150.00	INVENTORY <i>This is a master account. No posting to this account.</i>	Inventory - Master (Optional)	Balance Sheet	Debit	1	1
0151	INVENTORY <i>Items purchased for resale including bookstore stock, spirit wear and cafeteria inventory.</i>	Inventory	Balance Sheet	Debit	1	1
0152	SCRIP/GIFT CARD INVENTORY <i>Scrip and/or gift card inventory.</i>	Inventory	Balance Sheet	Debit	1	1
0153-0158	OTHER INVENTORIES <i>Inventory items not covered in accounts 0151-0152.</i>	Inventory	Balance Sheet	Debit	1	1
0159	TOTAL INVENTORY <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0160	PREPAID EXPENSES <i>This is a heading account. No postings to this account.</i>	Heading for Asset Account	Balance Sheet	Debit	1	1
0160.00	PREPAID EXPENSES <i>This is a master account. No posting to this account.</i>	Other Asset - Master (Optional)	Balance Sheet	Debit	1	1
0161-0168	PREPAID EXPENSES <i>Prepaid expenses such as workers compensation insurance. The expense is realized during the month in which the expense was incurred.</i>	Other Asset	Balance Sheet	Debit	1	1
0169	TOTAL PREPAID EXPENSES <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0170	SHORT TERM INVESTMENTS <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0170.00	SHORT TERM INVESTMENTS <i>This is a master account. No posting to this account.</i>	Other Asset - Master (Optional)	Balance Sheet	Debit	1	1
0171-0178	SHORT TERM INVESTMENTS <i>Investments to be sold or utilized within the next twelve (12) months. Effective January 1, 2002, outside investments are not permitted. Parishes must invest excess funds in the Archdiocesan Deposit and Loan Fund. If a parish received written approval from the Archbishop prior to January 1, 2002 to invest outside of the Archdiocesan Deposit and Loan Fund, those investments may be maintained. However, no new monies may be added to those investment accounts.</i>	Other Asset	Balance Sheet	Debit	1	1
0179	TOTAL SHORT TERM INVESTMENTS <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0190	DEPOSITS WITH ARCHDIOCESE <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0190.00	DEPOSITS WITH ARCHDIOCESE <i>This is a master account. No postings to this account.</i>	Other Asset - Master (Optional)	Balance Sheet	Debit	1	1
0191-0198	DEPOSITS WITH ARCHDIOCESE <i>Funds deposited in the Archdiocesan Deposit and Loan Fund.</i>	Other Asset	Balance Sheet	Debit	1	1
0199	TOTAL DEPOSITS WITH ARCHDIOCESE <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0300	LONG-TERM INVESTMENTS <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0300.00	LONG-TERM INVESTMENTS <i>This is a master account. No postings to this account.</i>	Other Asset - Master (Optional)	Balance Sheet	Debit	1	1

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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
0301-0304	LONG-TERM INVESTMENTS <i>Investments in marketable securities which are expected to be held for more than twelve (12) months. All investment securities such as U.S. Treasury bills and bonds, corporate stocks, corporate bonds and other securities are recorded at cost. If securities are received as gifts, they are recorded at the market value as of the date of the gift. Effective January 1, 2002, outside investments are not permitted. Parishes must invest excess funds in the Archdiocesan Deposit and Loan Fund. If a parish received written approval from the Archbishop prior to January 1, 2002 to invest outside of the Archdiocesan Deposit and Loan Fund, those investments may be maintained. However, no new monies may be added to those investment accounts.</i>	Other Asset	Balance Sheet	Debit	1	1
0305-0308	LONG-TERM INVESTMENTS - ENDOWMENTS <i>Endowments established by the parish, parish cemetery or school.</i>	Other Asset	Balance Sheet	Debit	1	1
0309	TOTAL LONG-TERM INVESTMENTS <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0400	LAND, BUILDINGS, FURNISHINGS & EQUIPMENT <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0400.00	LAND, BUILDINGS, FURNISHINGS & EQUIPMENT <i>This is a master account. No postings to this account.</i>	Fixed Asset - Master (Optional)	Balance Sheet	Debit	1	1
0411-0414	LAND <i>Land should be recorded at the purchase cost. If the purchase cost is not available, then the insured value should be used. If the land was donated, it should be recorded at fair market value at the date of donation.</i>	Fixed Asset	Balance Sheet	Debit	1	1
0415-0418	LAND IMPROVEMENTS <i>Cost of grading, landscaping, sidewalks, roadways and any other costs applied to long-term land improvements other than buildings.</i>	Fixed Asset	Balance Sheet	Debit	1	1
0421-0428	BUILDINGS <i>Cost of buildings, construction of buildings or substantial improvements to buildings owned by the parish or school and used for operating purposes. New acquisitions should be recorded at cost. Existing facilities and equipment should be recorded at their insured value. Separate accounts may be used for church, school, rectory, convent, gym, others.</i>	Fixed Asset	Balance Sheet	Debit	1	1
0431-0438	LEASEHOLD IMPROVEMENTS <i>Costs relating to improvements made to buildings leased to the parish/school.</i>	Fixed Asset	Balance Sheet	Debit	1	1
0441-0448	FURNISHINGS & EQUIPMENT <i>accounts may be used for each classification. Only tangible property with a minimum purchase price of \$1,000 and which is not regarded as an integral part of a building should be recorded here. Items would also include tractors or other lawn equipment.</i>	Fixed Asset	Balance Sheet	Debit	1	1
0451-0458	COMPUTERS/SOFTWARE <i>Cost of computer and computer related expenses. This also includes software purchases over \$1,000.</i>	Fixed Asset	Balance Sheet	Debit	1	1
0461-0468	VEHICLES <i>Buses, automobiles, etc., owned by the parish or school (does not include tractors or other lawn equipment).</i>	Fixed Asset	Balance Sheet	Debit	1	1
0469	TOTAL LAND, BUILDINGS, FURNISHINGS & EQUIPMENT <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0500	ACCUMULATED DEPRECIATION <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0500.00	ACCUMULATED DEPRECIATION <i>This is a master account. No postings to this account.</i>	Accumulated Depreciation - Master (Optional)	Balance Sheet	Debit	1	1
0515-0518	ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS <i>Accumulated depreciation expense of land improvements.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0521-0528	ACCUMULATED DEPRECIATION - BUILDINGS <i>Accumulated depreciation expense of buildings.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0531-0538	ACCUMULATED DEPRECIATION - LEASEHOLD IMPROVEMENTS <i>Accumulated depreciation expense of leasehold improvements.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0541-0548	ACCUMULATED DEPRECIATION - FURNISHINGS & EQUIPMENT <i>Accumulated depreciation expense of furnishings and equipment.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0551-0558	ACCUMULATED DEPRECIATION - COMPUTERS/SOFTWARE <i>Accumulated depreciation expense of computers/software.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1

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0561-0568	ACCUMULATED DEPRECIATION - VEHICLES <i>Accumulated depreciation of vehicles.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0569	TOTAL ACCUMULATED DEPRECIATION <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0579	LAND, BUILDINGS, FURNISHINGS & EQUIPMENT, NET <i>This is a total account. No posting to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0599	TOTAL ASSETS <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	6	3
	LIABILITY ACCOUNTS					
0600	LIABILITIES <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0610	ACCOUNTS PAYABLE <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0610.00	ACCOUNTS PAYABLE <i>This is a master account. No postings to this account.</i>	Accounts Payable - Master (Optional)	Balance Sheet	Credit	1	1
0611	ACCOUNTS PAYABLE <i>Amounts owed to individuals, corporations, or other firms for goods or services which have been delivered or to which the parish/school is contractually committed.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0612	ACCOUNTS PAYABLE - VENDORS <i>This account is used by PDS to post invoices when the accrual accounting method is used.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0613	SALES TAX PAYABLE <i>Amounts owed for sales tax. Use this account if sales tax is separately charged and itemized.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0614	DIOCESAN ASSESSMENTS PAYABLE <i>Amounts owed to the Chancery for past due parish/school assessments.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0615	HIGH SCHOOL ASSESSMENT PAYABLE <i>Amount owed for High School Assessment but unpaid at reporting date.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0616-0618	ACCOUNTS PAYABLE <i>Other amounts owed to individuals, corporations, or other firms for goods or services which have been delivered or to which the parish/school is contractually committed not covered in accounts 0611-0615.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0619	TOTAL ACCOUNTS PAYABLE <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0620	SPECIAL COLLECTIONS PAYABLE <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0620.00	SPECIAL COLLECTIONS PAYABLE <i>This is a master account. No postings to this account. Accounts 0611-0628 are for special collections submitted to the Archdiocese. Collections are due 30 days after the collection date.</i> <i>NOTE: You may either use account 0621 to track all Special Collections Payable OR you can use accounts 0621 through 0638 to track the collections separately.</i>	Accounts Payable - Master (Optional)	Balance Sheet	Credit	1	1
0621	SPECIAL COLLECTIONS PAYABLE	Accounts Payable	Balance Sheet	Credit	1	1
0621	SPECIAL COLLECTION - OPPORTUNITIES FOR LIFE	Accounts Payable	Balance Sheet	Credit	1	1
0622	SPECIAL COLLECTION - PROPAGATION OF THE FAITH	Accounts Payable	Balance Sheet	Credit	1	1
0623	SPECIAL COLLECTION - BLACK & NATIVE AMERICAN	Accounts Payable	Balance Sheet	Credit	1	1
0624	SPECIAL COLLECTION - BISHOPS OVERSEAS APPEAL	Accounts Payable	Balance Sheet	Credit	1	1
0625	SPECIAL COLLECTION - RICE BOWL	Accounts Payable	Balance Sheet	Credit	1	1
0626	SPECIAL COLLECTION - HOLY LAND	Accounts Payable	Balance Sheet	Credit	1	1
0627	SPECIAL COLLECTION - EASTER	Accounts Payable	Balance Sheet	Credit	1	1
0628	SPECIAL COLLECTION - CATHOLIC HOME MISSIONS (MISSION SUNDAY)	Accounts Payable	Balance Sheet	Credit	1	1
0631	SPECIAL COLLECTION - CRUSADE FOR CHILDREN	Accounts Payable	Balance Sheet	Credit	1	1
0632	SPECIAL COLLECTION - PETER'S PENCE	Accounts Payable	Balance Sheet	Credit	1	1
0633	SPECIAL COLLECTION - CATHOLIC HIGHER EDUCATION	Accounts Payable	Balance Sheet	Credit	1	1
0634	SPECIAL COLLECTION - CAMPAIGN FOR HUMAN DEVELOPMENT	Accounts Payable	Balance Sheet	Credit	1	1
0635	SPECIAL COLLECTION - RETIRED RELIGIOUS	Accounts Payable	Balance Sheet	Credit	1	1
0637	SPECIAL COLLECTION - ARCHDIOCESAN CHARITIES (CHRISTMAS)	Accounts Payable	Balance Sheet	Credit	1	1
0638	SPECIAL COLLECTION - OTHER	Accounts Payable	Balance Sheet	Credit	1	1

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0639	TOTAL SPECIAL COLLECTIONS PAYABLE <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0640	PAYROLL TAXES/BENEFITS PAYABLE <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0640.00	PAYROLL TAXES/BENEFITS PAYABLE <i>This is a master account. No postings to this account.</i>	Accounts Payable - Master (Optional)	Balance Sheet	Credit	1	1
0641	FEDERAL TAX WITHHOLDING PAYABLE <i>Amounts withheld from employee's pay for federal tax.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0642	FICA TAX PAYABLE <i>Employee and employer portion of FICA (Social Security and Medicare).</i>	Accounts Payable	Balance Sheet	Credit	1	1
0643	KENTUCKY STATE TAX PAYABLE <i>Amounts withheld from employee's pay for state tax.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0644	STATE TAX PAYABLE - 2 <i>If the employer has an employee outside KY, use this account to track state withholdings.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0645	LOCAL TAX PAYABLE <i>Payroll taxes withheld from employee's pay for the local government.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0646	LOCAL TAX PAYABLE - 2 <i>If the employer has multiple localities, use this account.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0647-0648	OTHER PAYROLL TAX WITHHOLDINGS PAYABLE <i>Use these accounts for other taxes withheld from employee's pay.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0651	MEDICAL INSURANCE <i>Amounts owed for employee medical insurance.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0652	DENTAL INSURANCE <i>Amounts owed for employee dental insurance.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0653	SHORT TERM DISABILITY <i>Amounts owed for employee short term disability insurance.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0654	HEALTH CARE & DEPENDENT CARE <i>Amounts owed for employee health care and dependent care withholdings.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0655	401(k) CONTRIBUTIONS <i>Amounts owed for employee 401(k) contributions. Effective July 1, 2006.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0656	403(b) CONTRIBUTIONS <i>Amounts owed for employee 403(b) contributions. Contributions to the 403(b) plans cease on June 30, 2006.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0657-0658	OTHER PAYROLL WITHHOLDINGS PAYABLE <i>Other amounts withheld from employee paychecks not covered in accounts 0641-0656.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0659	TOTAL PAYROLL TAXES/BENEFITS PAYABLE <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0660	ACCRUED LIABILITIES <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0660.00	ACCRUED LIABILITIES <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0661	ACCRUED PAYROLL <i>Amounts owed for salaries, wages, and stipends as of the reporting date but unpaid.</i>	Liability	Balance Sheet	Credit	1	1
0662	ACCRUED VACATION <i>Vacation earned but not paid. This amount should be booked at June 30 and adjusted annually.</i>	Liability	Balance Sheet	Credit	1	1
0663	ACCRUED SICK TIME <i>Sick time earned but not paid. This amount should be booked at June 30 and adjusted annually.</i>	Liability	Balance Sheet	Credit	1	1
0664-0668	OTHER ACCRUED LIABILITIES <i>Accrued liabilities not covered in accounts 0661-0663.</i>	Liability	Balance Sheet	Credit	1	1

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0669	TOTAL ACCRUED LIABILITIES <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0670	NOTES & LOANS PAYABLE <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0670.00	NOTES & LOANS PAYABLE <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0671-0672	DIOCESAN LOANS PAYABLE <i>Loan amount due to the Archdiocesan Deposit and Loan Fund.</i>	Liability	Balance Sheet	Credit	1	1
0673-0678	NOTES PAYABLE TO BANKS/OTHERS <i>Loan amount due to a bank or other financial institution.</i>	Liability	Balance Sheet	Credit	1	1
0679	TOTAL NOTES & LOANS PAYABLE <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0680	DEFERRED REVENUES <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0680.00	DEFERRED REVENUES <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0681	DEFERRED REVENUES <i>Revenues received prior to being earned.</i>	Liability	Balance Sheet	Credit	1	1
0682	DEFERRED SCHOOL REVENUE <i>Revenues include amounts paid prior to June 30 for the next school year. Amounts include tuition, pre-registration fees, books and other school fees.</i>	Liability	Balance Sheet	Credit	1	1
0683	DEFERRED BUS INCOME <i>Bus fees paid prior to June 30 for the next school year.</i>	Liability	Balance Sheet	Credit	1	1
0684-0688	OTHER DEFERRED REVENUES <i>Other revenues received prior to being earned not covered by accounts 0681-0683.</i>	Liability	Balance Sheet	Credit	1	1
0689	TOTAL DEFERRED REVENUES <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0699	TOTAL LIABILITIES <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	5	3
	FUND BALANCE ACCOUNTS					
0800	FUND BALANCES <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0810.00	UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0811	UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR <i>This account reflects the parish's or school's unrestricted beginning fund balance. No postings can be made to this account.</i>	Prior Year Fund Balance	Balance Sheet	Credit	1	1
0814.00	UNRESTRICTED FUND BALANCE - CHANGE DURING YEAR <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0815	UNRESTRICTED FUND BALANCE - CHANGE DURING YEAR <i>This account automatically calculates the change in fund balance from the income statement. No postings can be made to this account.</i>	Retained Earnings	Balance Sheet	Credit	1	1
0819	UNRESTRICTED FUND BALANCE - END OF YEAR <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	4	2
0820	RESTRICTED FUND BALANCES <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0820.00	RESTRICTED FUND BALANCES <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0821	FUND BAL. INVESTED/PARISH PROPERTY <i>This account must equal the restricted net total for land, bldgs, furnishings & Equipment less any restricted liabilities and cafeteria.</i>	Liability	Balance Sheet	Credit	1	1

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0822-0824	RESTRICTED FUND BALANCE - NAME ME <i>These accounts should be used to restrict fund balances, e.g., for monies restricted to a parish or school organization. Restricted fund balances must be adjusted at the end of each month with a journal entry. The journal entry for a <u>net increase</u> is a debit to a Transfer Account (5132) and a credit to the Restricted Fund Balance Account (0822). The journal entry for a <u>net loss</u> is a credit to a Transfer Account and a debit to the Restricted Fund Balance. These accounts must equal the restricted net assets less any restricted liabilities.</i>	Liability	Balance Sheet	Credit	1	1
0829	TOTAL RESTRICTED FUNDS BALANCE <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	4	2
0830	PERMANENTLY RESTRICTED FUND BALANCES <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0830.00	PERMANENTLY RESTRICTED FUND BALANCE <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0832	PERMANENTLY RESTRICTED FUND BALANCE - NAME ME <i>These accounts should be used to permanently restrict fund balances for an endowment fund. Permanently restricted fund balances must be closed at the end of each month with a journal entry. The journal entry for a net increase is a debit to a Transfer Account (5132) and a credit to the Permanently Restricted Fund Balance Account (0832). The journal entry for a net loss is a credit to a Transfer Account and a debit to the Permanently Restricted Fund Balance.</i>	Liability	Balance Sheet	Credit	1	1
0839	TOTAL PERMANENTLY RESTRICTED FUNDS BALANCE <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	4	2
0899	TOTAL FUNDS BALANCES <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	5	2
0999	TOTAL LIABILITIES & FUND BALANCES <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	6	3
	INCOME ACCOUNTS					
1000	INCOME <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1010.00	COLLECTIONS <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1011-1017	COLLECTIONS <i>Amounts received on Sundays, Holy Days, or other services, through the mail or at the parish for the general support of the parish (includes tithing and stewardship payments).</i>	Income	Income Statement	Credit	1	1
1018	REMITTANCE OF SPECIAL COLLECTIONS <i>Amount paid to Archdiocese for the parish portion of Special Collections. Collections submitted by parishioners are credited to account 0621 or 0621 through 0638. See the Special Collections section of the Financial Policy and Procedures manual.</i>	Income	Income Statement	Credit	1	1
1019	NET COLLECTIONS <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	3	2
1020.00	RESTRICTED PARISH/SCHOOL PURPOSES <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1021-1028	RESTRICTED PARISH/SCHOOL PURPOSES <i>Funds collected for a special parish/school purpose (e.g., for a building fund, debt reduction, the poor, etc).</i>	Income	Income Statement	Credit	1	1
1029	TOTAL RESTRICTED PARISH/SCHOOL PURPOSES <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	3	1
1039	NET COLLECTIONS ASSESSABLE <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1100	BEQUESTS & DONATIONS <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1100.00	BEQUESTS & DONATIONS <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1110	BEQUESTS & DONATIONS - UNRESTRICTED <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1

**ARCHDIOCESE OF LOUISVILLE
CENTRALIZED CHART OF ACCOUNTS**

Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
1111-1118	BEQUESTS & DONATIONS - UNRESTRICTED <i>Amounts received in the form of bequests and memorials to be used for general operating purposes.</i>	Income	Income Statement	Credit	1	1
1119	TOTAL BEQUESTS & DONATIONS - UNRESTRICTED <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	3	2
1120	BEQUESTS & DONATIONS - RESTRICTED <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1121-1128	BEQUESTS & DONATIONS RESTRICTED - NAME ME <i>Amounts received as bequests or memorial that are restricted to a specific use, such as building fund, etc. Use a separate account for each type of restriction.</i>	Income	Income Statement	Credit	1	1
1129	TOTAL BEQUESTS & DONATIONS - RESTRICTED <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	3	2
1139	TOTAL BEQUESTS & DONATIONS <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1300	FUNDRAISING ACTIVITIES, NET <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1300.00	FUNDRAISING ACTIVITIES, NET <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1301-1398	FUNDRAISING ACTIVITIES, NET <i>Net proceeds from parish or school sponsored activities, e.g., festivals, picnics, dinners, raffles, bingo, etc. Use a separate account number to identify each event but only account for income and expenses related to the fundraising event or activity.</i>	Income	Income Statement	Credit	1	1
1399	TOTAL FUNDRAISING ACTIVITIES, NET <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1400	TUITION & FEES <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1400.00	TUITION & FEES <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1401	TUITION, MEMBERS <i>Tuition charged to students or their parents, who are parishioners, for instructional purposes.</i>	Income	Income Statement	Credit	1	1
1402	TUITION, NON-MEMBERS <i>Tuition charged to students whose families are not members of the parish.</i>	Income	Income Statement	Credit	1	1
1403-1408	OTHER TUITION <i>Tuition not covered in previous accounts</i>	Income	Income Statement	Credit	1	1
1411-1418	SCHOOL FEES <i>Registration fees, activity fees, or any other fee for educational purposes.</i>	Income	Income Statement	Credit	1	1
1419	TOTAL TUITION & FEES <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1500	SUBSIDIES & GRANT INCOME <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1500.00	SUBSIDIES & GRANT INCOME <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1501-1504	DIOCESAN SUBSIDIES <i>Subsidies and grants received from the Archdiocese. Do not include loans that must be repaid.</i>	Income	Income Statement	Credit	1	1
1505-1508	INTER-PARISH SCHOOL SUPPORT <i>Subsidies from other participating parishes that help support the school program.</i>	Income	Income Statement	Credit	1	1
1511-1518	OTHER SUBSIDIES & GRANT INCOME <i>Grants and subsidies not covered in previous accounts (e.g., corporate or foundation grants for specific projects).</i>	Income	Income Statement	Credit	1	1
1519	TOTAL SUBSIDIES & GRANT INCOME <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2

**ARCHDIOCESE OF LOUISVILLE
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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
1550	INVESTMENT INCOME <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1550.00	INVESTMENT INCOME <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1551	INTEREST INCOME <i>Interest and dividends earned by parish or school funds.</i>	Income	Income Statement	Credit	1	1
1552	INTEREST EARNED ON ARCHDIOCESAN DEPOSITS <i>Interest earned on saving accounts with the Archdiocese Deposit and Loan Fund.</i>	Income	Income Statement	Credit	1	1
1553-1558	OTHER INVESTMENT INCOME <i>Other investment income not related to checking or savings accounts.</i>	Income	Income Statement	Credit	1	1
1559	TOTAL INVESTMENT INCOME <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1560	GAIN/LOSS ON SALES OF ASSETS <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1560.00	GAIN/LOSS ON SALES OF ASSETS <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1561-1564	GAIN/LOSS ON SALES OF ASSETS <i>Capital gains or losses realized upon the sale of property, vehicles and other assets.</i>	Income	Income Statement	Credit	1	1
1569	TOTAL GAIN/LOSS ON SALES OF ASSETS/INVESTMENTS <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1580	RENTAL INCOME <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1580.00	RENTAL INCOME <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1581-1588	RENTAL INCOME <i>Rental or lease income (for parish/school facilities, gymnasiums, halls, convents and other properties) from individuals and other entities.</i>	Income	Income Statement	Credit	1	1
1589	TOTAL RENTAL INCOME <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1600	AUXILIARY & PROGRAM INCOME <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1600.00	AUXILIARY & PROGRAM INCOME <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1601	VOTIVE LIGHTS, PAMPHLETS <i>Monies received as donations for votive candles and pamphlets.</i>	Income	Income Statement	Credit	1	1
1602	STOLE FEES <i>Amounts received by the parish for funerals, weddings, etc.</i>	Income	Income Statement	Credit	1	1
1603	MASS STIPENDS <i>Stipends that are given to the parish for the celebration of Mass.</i>	Income	Income Statement	Credit	1	1
1604	MASS STIPENDS TRANSFERED OUT <i>Amounts sent to the Chancery, missions, or other parishes for Mass Intentions.</i>	Income	Income Statement	Credit	1	1
1605-1608	DAYCARE FEES <i>Fees paid to the parish or school for daycare provided.</i>	Income	Income Statement	Credit	1	1
1611-1614	PRE-SCHOOL FEES <i>Fees paid to the school for pre-school care.</i>	Income	Income Statement	Credit	1	1
1615-1618	AFTER-SCHOOL FEES <i>Fees paid to the school for after-school care.</i>	Income	Income Statement	Credit	1	1
1621-1624	SUMMER SCHOOL FEES <i>Fees paid to the school for summer school.</i>	Income	Income Statement	Credit	1	1
1625-1628	ADVERTISING INCOME <i>Income for bulletin advertising or program advertising.</i>	Income	Income Statement	Credit	1	1

**ARCHDIOCESE OF LOUISVILLE
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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
1631-1638	SALES INCOME <i>Receipts from sale of items relating to the bookstore, spirit wear, etc.</i>	Income	Income Statement	Credit	1	1
1641-1648 1651-1658	VENDING/CONCESSION INCOME <i>Receipts from vending machines or concession stands.</i>	Income	Income Statement	Credit	1	1
1661-1668	FEE INCOME <i>Receipts received for a service provided by the parish/school. (Pictures, Videos, Parish Directories)</i>	Income	Income Statement	Credit	1	1
1671-1678 1681-1688	ATHLETIC PROGRAM INCOME/FEES <i>Income or fees from parish/school sponsored athletics.</i>	Income	Income Statement	Credit	1	1
1691-1698	TRIP/RETREAT FEES <i>Income from parish/school trips and/or retreats. (Field Trips)</i>	Income	Income Statement	Credit	1	1
1701-1708	BUS INCOME <i>Fees or other income received to support bus services. Government subsidies, however, should be recorded under Other Subsidies & Grant Income (#1511-1518).</i>	Income	Income Statement	Credit	1	1
1711-1718	CAFETERIA PROGRAM INCOME <i>Income received for the school cafeteria program. See the Cafeteria Chart of Accounts for specific account names and numbers.</i>	Income	Income Statement	Credit	1	1
1721-1728 1731-1738	SPECIAL PROGRAM INCOME <i>Income from special programs sponsored by the parish/school.</i>	Income	Income Statement	Credit	1	1
1741-1748	CEMETERY INCOME <i>Income from the parish Cemetery (plot sales).</i>	Income	Income Statement	Credit	1	1
1751-1758 1761-1768	MISCELLANEOUS INCOME <i>Receipts from areas for which there is no specific account.</i>	Income	Income Statement	Credit	1	1
1769	TOTAL AUXILIARY & PROGRAM REVENUES <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1800	EXPENSE RECOVERIES <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1800.00	EXPENSE RECOVERIES <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1801	INSURANCE RECOVERIES <i>Receipts from recovery on insurance claims.</i>	Income	Income Statement	Credit	1	1
1802	INDIRECT COST RECOVERIES <i>Indirect costs received from Cafeteria programs.</i>	Income	Income Statement	Credit	1	1
1803-1808	OTHER EXPENSE RECOVERIES <i>Receipts to reimburse the parish/school for items to cover the cost included in expense accounts. Where a recovery can be readily matched with a specific expense, it is preferable to record the recovery in the specific expense account.</i>	Income	Income Statement	Credit	1	1
1809	TOTAL EXPENSE RECOVERIES <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1999	TOTAL INCOME <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	8	2
2000	EXPENSE ACCOUNTS EXPENSES <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
2010	PAYROLL & RELATED EXPENSES <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
2010.00	PAYROLL <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2011.00	ADMINISTRATIVE PAYROLL <i>This is a master account. No postings to this account.</i>	Master (Optional)	Income Statement	Debit	1	1
2011	ADMINISTRATIVE PAYROLL <i>Parish - Pastor, Parish Executive Officer, Business Manager, Secretary, Accountant/Bookkeeper School - Principal, Assistance Principal, Secretary, Accountant/Bookkeeper</i>	Expense	Income Statement	Debit	1	1

**ARCHDIOCESE OF LOUISVILLE
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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
2012.00	PROGRAM DIRECTOR PAYROLL <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2012	PROGRAM DIRECTOR PAYROLL <i>Parish - Directors of Religious Education, Youth, Music</i>	Expense	Income Statement	Debit	1	1
2013.00	SUPPORT SERVICES PAYROLL <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2013	SUPPORT SERVICES PAYROLL <i>Parish - Program Assistants, Maintenance, Housekeeper School - Maintenance/Janitorial, Non-Teaching Positions</i>	Expense	Income Statement	Debit	1	1
2014.00	INSTRUCTIONAL PAYROLL <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2014	INSTRUCTIONAL PAYROLL <i>School - All teachers and aids, Librarian and Counselor.</i>	Expense	Income Statement	Debit	1	1
2015.00	DEVELOPMENT PAYROLL <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2015	DEVELOPMENT PAYROLL <i>Parish & School - Development, Fundraising and Public Relations</i>	Expense	Income Statement	Debit	1	1
2016.00	ATHLETICS PAYROLL <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2016	ATHLETICS PAYROLL <i>School - Athletic Directors and coaches</i>	Expense	Income Statement	Debit	1	1
2017.00	OTHER PROGRAM PAYROLL <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2017	OTHER PROGRAM PAYROLL <i>Salaries paid for other services not included in accounts 2011-2016.</i>	Expense	Income Statement	Debit	1	1
2018.00	TEMPORARY HELP <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2018	TEMPORARY HELP <i>Parish - Temporary Clergy Assistance School - Teacher substitutes</i>	Expense	Income Statement	Debit	1	1
2019	TOTAL PAYROLL <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	5	1
2110	PAYROLL RELATED EXPENSES <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
2110.00	PAYROLL RELATED EXPENSES <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2111	EMPLOYER'S FICA <i>Employer's portion of the social security taxes on wages paid employees.</i>	Expense	Income Statement	Debit	1	1
2112	MEDICAL INSURANCE/CASH OPTION <i>Employer's portion of the costs of medical insurance and cash option.</i>	Expense	Income Statement	Debit	1	1
2113	RETIREMENT EXPENSE <i>Employer's portion of the cost of lay employee retirement plan contributions paid by the parish/school.</i>	Expense	Income Statement	Debit	1	1
2114	WORKER'S COMPENSATION INSURANCE <i>Worker's compensation insurance premiums.</i>	Expense	Income Statement	Debit	1	1
2115	VACATION EARNED EXPENSE <i>Vacation earned but not paid to employees.</i>	Expense	Income Statement	Debit	1	1
2116	SICK TIME EARNED EXPENSE <i>Sick time earned but not paid to employees.</i>	Expense	Income Statement	Debit	1	1
2117-2118	OTHER PAYROLL RELATED EXPENSES <i>Other expenses related to payroll.</i>	Expense	Income Statement	Debit	1	1
2119	TOTAL PAYROLL RELATED EXPENSES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	5	2
2129	TOTAL PAYROLL & RELATED EXPENSES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2

**ARCHDIOCESE OF LOUISVILLE
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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
2240	RECTORY SUPPLIES & EXPENSES <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
2240.00	RECTORY SUPPLIES & EXPENSES <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2241	FOOD & BEVERAGE <i>Food and beverage used in the rectory.</i>	Expense	Income Statement	Debit	1	1
2242	HOUSEHOLD SUPPLIES <i>Household supplies used in the rectory.</i>	Expense	Income Statement	Debit	1	1
2243	LAUNDRY & DRY CLEANING <i>Cost of laundry and dry cleaning.</i>	Expense	Income Statement	Debit	1	1
2244	NEWSPAPER & TELEVISION <i>Newspaper and cable television service.</i>	Expense	Income Statement	Debit	1	1
2245-2248	OTHER RECTORY EXPENSES <i>Other expenses associated with the rectory.</i>	Expense	Income Statement	Debit	1	1
2249	TOTAL RECTORY SUPPLIES & EXPENSES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
2300	OTHER SUPPLIES & SERVICES <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
2300.00	OTHER SUPPLIES & SERVICES <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2311-2314	LITURGY SUPPLIES <i>Materials and supplies used in the liturgy such as vestments, missalets, hymnals, candles, decorations and flowers, etc.</i>	Expense	Income Statement	Debit	1	1
2315	OFFERING SUPPLIES & EXPENSE <i>Supplies associated with the offerings such as baskets, plates and envelopes.</i>	Expense	Income Statement	Debit	1	1
2316	OFFICE SUPPLIES & EXPENSE <i>Materials and supplies used for office and record keeping purposes including paper, pens, pencils, etc.</i>	Expense	Income Statement	Debit	1	1
2317	COMMUNICATION SUPPLIES & EXPENSE <i>Stationery supplies, envelopes and paper for the bulletin and other written communications to parishioners.</i>	Expense	Income Statement	Debit	1	1
2318	POSTAGE & MAILING <i>Cost of postage and mailing.</i>	Expense	Income Statement	Debit	1	1
2321	TELEPHONE <i>Cost of telephone service.</i>	Expense	Income Statement	Debit	1	1
2322	MEETINGS & TRAINING <i>Costs associated with meetings, seminars, professional development and other training.</i>	Expense	Income Statement	Debit	1	1
2323	TRAVEL & AUTO <i>Costs of out of town and local travel including mileage reimbursements.</i>	Expense	Income Statement	Debit	1	1
2324	PROFESSIONAL FEES <i>Costs for legal/attorney fees, auditors and consultants.</i>	Expense	Income Statement	Debit	1	1
2325	ADVERTISING EXPENSES <i>Costs relating to advertising. (Non-gaming)</i>	Expense	Income Statement	Debit	1	1
2326	MEMBERSHIPS & DUES <i>Membership fees and organization dues.</i>	Expense	Income Statement	Debit	1	1
2327	PRINTED MATERIALS <i>Costs of purchasing materials/books/pamphlets/etc. to handout to parishioners/students.</i>	Expense	Income Statement	Debit	1	1
2328	MISCELLANEOUS SUPPLIES & SERVICES <i>Costs of general parish/school operations not included in accounts 2311-2327.</i>	Expense	Income Statement	Debit	1	1
2331-2338	TECHNOLOGY EXPENSES <i>Costs associated with computers or other equipment that is not capitalized.</i>	Expense	Income Statement	Debit	1	1
2339	TOTAL OTHER SUPPLIES AND SERVICES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2

**ARCHDIOCESE OF LOUISVILLE
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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
2900	ACTIVITIES <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
2900.00	ACTIVITIES <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2901-2908	COMMITTEE EXPENSES <i>Expenses associated with committee meetings and functions.</i>	Expense	Income Statement	Debit	1	1
2921-2928	SPECIAL EVENTS EXPENSES <i>Expenses of special events not related to fundraising.</i>	Expense	Income Statement	Debit	1	1
2941-2948	HOSPITALITY <i>Expenses associated with hospitality functions.</i>	Expense	Income Statement	Debit	1	1
2949	TOTAL ACTIVITIES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
3010	INSTRUCTIONAL SUPPLIES <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
3011.00	INSTRUCTIONAL SUPPLIES <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
3011-3018	INSTRUCTIONAL SUPPLIES <i>Materials and supplies used in education programs.</i>	Expense	Income Statement	Debit	1	1
3021-3028	LIBRARY SUPPLIES <i>Books, periodicals, software, supplies, expenses, etc, used in the media center. Expenses over \$1,000 must be capitalized.</i>	Expense	Income Statement	Debit	1	1
3029	TOTAL INSTRUCTIONAL SUPPLIES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
3600	DEPRECIATION EXPENSE <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
3600.00	DEPRECIATION EXPENSE <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
3615-3618	DEPRECIATION EXPENSE - LAND IMPROVEMENTS <i>Depreciation of land improvements.</i>	Expense	Income Statement	Debit	1	1
3621-3628	DEPRECIATION EXPENSE - BUILDINGS <i>Depreciation of buildings.</i>	Expense	Income Statement	Debit	1	1
3631-3638	DEPRECIATION EXPENSE - LEASEHOLD IMPROVEMENTS <i>Depreciation of leasehold improvements.</i>	Expense	Income Statement	Debit	1	1
3641-3648	DEPRECIATION EXPENSE - FURNISHINGS & EQUIPMENT <i>Depreciation of equipment and furniture.</i>	Expense	Income Statement	Debit	1	1
3651-3658	DEPRECIATION EXPENSE - COMPUTERS/SOFTWARE <i>Depreciation of computers/software.</i>	Expense	Income Statement	Debit	1	1
3661-3668	DEPRECIATION EXPENSE - VEHICLES <i>Depreciation of vehicles.</i>	Expense	Income Statement	Debit	1	1
3669	TOTAL DEPRECIATION EXPENSE <i>This is a total account. No postings to this account.</i>	Total	Income Statement	Debit	6	2
3700	PLANT & GROUNDS EXPENSES <i>This is a heading account. No postings to this account.</i>	Heading	Income Statement	Debit	1	1
3700.00	PLANT & GROUNDS EXPENSES <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
3701	ELECTRIC & GAS <i>Cost of electricity and gas.</i>	Expense	Income Statement	Debit	1	1
3702	WATER & SEWER <i>Cost of water and sewer charges.</i>	Expense	Income Statement	Debit	1	1
3703	PROPERTY & LIABILITY INSURANCE <i>Premiums for fire and extended coverage on buildings, contents and liability insured.</i>	Expense	Income Statement	Debit	1	1
3704	AUTOMOBILE INSURANCE <i>Premiums for automobiles, not buses.</i>	Expense	Income Statement	Debit	1	1

**ARCHDIOCESE OF LOUISVILLE
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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
3705	BUILDING REPAIRS & MAINTENANCE <i>Cost of routine building repairs.</i>	Expense	Income Statement	Debit	1	1
3706	EQUIPMENT REPAIRS & MAINTENANCE <i>Cost of routine equipment repairs, including equipment maintenance contracts.</i>	Expense	Income Statement	Debit	1	1
3707	NEW EQUIPMENT <\$1,000 <i>New equipment purchases <\$1,000.</i>	Expense	Income Statement	Debit	1	1
3708	MISCELLANEOUS REPAIRS & MAINTENANCE SUPPLIES <i>General supplies used for building and equipment repairs.</i>	Expense	Income Statement	Debit	1	1
3711	CLEANING & SANITARY EXPENSES <i>Supplies and services to clean and sanitize the facilities (including pest control and trash removal) and lavatory sanitary supplies such as tissues and towels.</i>	Expense	Income Statement	Debit	1	1
3712	GROUNDS KEEPING EXPENSE <i>Grounds keeping including replacements and maintenance of trees, shrubs and flowers.</i>	Expense	Income Statement	Debit	1	1
3713	PARKING, DRIVEWAYS, WALKWAYS <i>Repairs and maintenance of parking areas, driveways and walkways.</i>	Expense	Income Statement	Debit	1	1
3714	EQUIPMENT RENTAL <i>Cost to rent equipment.</i>	Expense	Income Statement	Debit	1	1
3715	FACILITIES RENTAL <i>Cost to rent facilities.</i>	Expense	Income Statement	Debit	1	1
3716	CONTRACT LABOR (OUTSIDE SERVICES) <i>Fees paid to individuals/companies for labor relating to cleaning, mowing, etc.</i>	Expense	Income Statement	Debit	1	1
3717-3718	MISCELLANEOUS PLANT & GROUNDS EXPENSE <i>Other plant and grounds expenses that do not related to accounts 3701-3716.</i>	Expense	Income Statement	Debit	1	1
3719	TOTAL PLANT & GROUNDS EXPENSES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
3800	ASSESSMENTS & GRANTS/DONATIONS EXPENSE <i>This is a heading account. No postings to this account.</i>	Heading or Expense Accounts	Income Statement	Debit	1	1
3800.00	ASSESSMENTS & GRANTS/DONATIONS EXPENSE <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
3811	CATHEDRATICUM ASSESSMENT <i>Cathedraticum assessment paid to the Archdiocese.</i>	Expense	Income Statement	Debit	1	1
3812	THE RECORD ASSESSMENT <i>Record assessment paid to the Archdiocese.</i>	Expense	Income Statement	Debit	1	1
3813	CLERGY PENSION ASSESSMENT <i>Clergy pension assessment paid to the Archdiocese.</i>	Expense	Income Statement	Debit	1	1
3814	HIGH SCHOOL ASSESSMENTS <i>Assessment for students attending Catholic high schools.</i>	Expense	Income Statement	Debit	1	1
3815	REGIONAL SCHOOL ASSESSMENT <i>Assessment paid by parishes to support regional schools.</i>	Expense	Income Statement	Debit	1	1
3816-3818	GRANTS/DONATIONS EXPENSE <i>Grants or donations to other organizations, schools, and parishes for civic and charitable purposes.</i>	Expense	Income Statement	Debit	1	1
3819	TOTAL ASSESSMENTS & GRANTS/DONATIONS EXPENSE <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
4100	AUXILIARY & PROGRAM EXPENSES <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
4100.00	AUXILIARY & PROGRAM EXPENSES <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
4101-4108	DAYCARE EXPENSES <i>Supplies and other expenses of operating a daycare program.</i>	Expense	Income Statement	Debit	1	1
4111-4114	PRE-SCHOOL EXPENSES <i>Supplies and other expenses of operating the pre-school program.</i>	Expense	Income Statement	Debit	1	1

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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
4115-4118	AFTER-SCHOOL EXPENSES <i>Supplies and other expenses of operating the after-school program.</i>	Expense	Income Statement	Debit	1	1
4121-4124	SUMMER SCHOOL EXPENSES <i>Supplies and other expenses of operating the summer school program.</i>	Expense	Income Statement	Debit	1	1
4125-4128	ADVERTISING EXPENSE <i>Expenses related to advertising for the parish/school (non-fundraising events).</i>	Expense	Income Statement	Debit	1	1
4131-4138	SALES RELATED EXPENSES (NON-INVENTORY) <i>Expenses related to selling items. Do not include inventory items.</i>	Expense	Income Statement	Debit	1	1
4141-4148 4151-4158	VENDING/CONCESSION EXPENSES <i>Expenses relating to vending machine and concession supplies.</i>	Expense	Income Statement	Debit	1	1
4161-4168	PROGRAM FEE EXPENSES <i>Expenses relating to services provided by the parish/school. (Pictures, Videos, Directories.)</i>	Expense	Income Statement	Debit	1	1
4171-4178 4181-4188	ATHLETIC PROGRAM EXPENSE <i>Expenses relating to parish/school sponsored athletics.</i>	Expense	Income Statement	Debit	1	1
4191-4198	TRIP/RETREAT EXPENSES <i>Expenses from parish/school trips and/or retreats. (Field Trips)</i>	Expense	Income Statement	Debit	1	1
4201-4204	BUS EXPENSES <i>Expenses related to the operations of a bus.</i>	Expense	Income Statement	Debit	1	1
4211-4218	CAFETERIA PROGRAM EXPENSES <i>Expenses relating to the school cafeteria program. See the Cafeteria Chart of Accounts for specific account names and numbers.</i>	Expense	Income Statement	Debit	1	1
4221-4228 4231-4238	SPECIAL PROGRAM EXPENSES <i>Operating expenses for parish/school programs not specifically identified within this chart of accounts. Such programs might include, but not limited to, home visits to elderly, RCIA, sacramental preparation, parish/school retreats, revivals, missions and social outreach programs.</i>	Expense	Income Statement	Debit	1	1
4241-4248	CEMETERY EXPENSES <i>Expenses relating to the parish cemetery including grounds keeping, grave openings, etc.</i>	Expense	Income Statement	Debit	1	1
4251-4258 4261-4268	MISCELLANEOUS EXPENSES <i>Expenses from areas for which there is no specific account.</i>	Expense	Income Statement	Debit	1	1
4269	TOTAL AUXILIARY & PROGRAM EXPENSES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
4600	INTEREST EXPENSE <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
4600.00	INTEREST EXPENSE <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
4601	INTEREST EXPENSE - NOTE/LOAN 1 <i>Interest expense on parish/school indebtedness.</i>	Expense	Income Statement	Debit	1	1
4602-4605	INTEREST EXPENSE - NOTE/LOAN 2-5 <i>Interest expense on parish/school indebtedness.</i>	Expense	Income Statement	Debit	1	1
4609	TOTAL INTEREST EXPENSE <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
4700	EXTRAORDINARY & CAPITAL EXPENSES <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
4700.00	EXTRAORDINARY & CAPITAL EXPENSES <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
4701	EXTRAORDINARY EXPENSES & REPAIRS <i>Major repairs and replacements such as a new roof, major overhaul or replacement of heating systems, and significant parking lot resurfacing, etc.</i>	Expense	Income Statement	Debit	1	1
4702	RENOVATIONS <i>Major renovations and remodeling of existing plant facilities and maintenance.</i>	Expense	Income Statement	Debit	1	1
4703	NEW CONSTRUCTION <i>Cost of constructing new plant facilities such as church, parish/school center, or additions to the school.</i>	Expense	Income Statement	Debit	1	1

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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
4704-4708	NEW EQUIPMENT >\$1,000 <i>Cost of acquiring new equipment over \$1,000. These items should be transferred to the balance sheet fixed asset account at the end of each month with a journal entry. The journal entry is a debit to the Transfer to Record Fixed Assets (5105) account and a credit to this account (4704); then debit the balance sheet fixed asset account (0411-0468) and a credit the Restricted Property Fund Balance account. NOTE: If the parish is depreciating their fixed assets, the expense must be directly debited to the fixed asset account when the invoice is paid.</i>	Expense	Income Statement	Debit	1	1
4709	TOTAL EXTRAORDINARY AND CAPITAL EXPENSES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
4899	TOTAL EXPENSES <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	7	2
5100	TRANSFERS FROM OTHER FUNDS <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
5100.00	TRANSFERS FROM OTHER FUNDS <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
5101-5104	TRANSFER FROM DESIGNATED FUNDS <i>This accounts should be used to transfer cash between restricted funds and/or unrestricted funds.</i>	Expense	Income Statement	Debit	1	1
5109	TOTAL TRANSFERS TO/FROM OTH/FUNDS <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	2	2
5110	FIXED ASSET TRANSFERS <i>This is a Heading account. No postings to this account.</i>	Heading for Expense Account	Income Statement	Debit	1	1
5115-5118	TRANSFER TO RECORD FIXED ASSETS <i>Account used to transfer a fixed asset addition from expense accounts. NOTE: If the parish/school is depreciating fixed assets, the expense must be directly debited to the fixed asset account when the invoice is paid.</i>	Expense	Income Statement	Debit	1	1
5129	TOTAL TRANSFERS TO RECORD FIXED ASSETS <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	2	2
5130	CHANGE IN RESTRICTED FUND BAL <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
5132	EOM (End of Month) RESTRICTED FUND TRANSFERS <i>Account used to record end of month change in restricted balances by making a journal entry. The journal entry is a debit or credit to this account (5131) and a debit or credit to the restricted fund balance (0822) or permanently restricted fund balance (0832).</i>	Expense	Income Statement	Debit	1	1
5139	TOTAL EOM RESTRICTED FUND TRANSFERS <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	2	2
5149	TOTAL TRANSFERS <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	7	2
5189	TOTAL EXPENSE AFTER TRANSFERS <i>This is a total account. No posting to this account.</i>	Total for Expense Accounts	Income Statement	Debit	8	2
5199	NET INCREASE/(DECREASE) IN UNRESTRICTED FUND BALANCE <i>There are no postings to this account. This account represents the net increase/decrease in unrestricted fund balance for the period (or year-to-date). This amount is automatically transferred to account 0815.10 (Unrestricted Fund Balance).</i>	Net Income	Income Statement	Debit	9	2

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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
ASSETS						
0121.82	Checking Account	Cash	Balance Sheet	Debit	1	1
0123.82	Petty Cash	Cash	Balance Sheet	Debit	1	1
0124.82	Cash Drawer	Cash	Balance Sheet	Debit	1	1
0141.82	Accounts Receivable	Accounts Receivable	Balance Sheet	Debit	1	1
0151.82	Inventory	Inventory	Balance Sheet	Debit	1	1
0441.82	Equipment	Fixed Asset	Balance Sheet	Debit	1	1
0541.82	Accumulated Depreciation	Accumulated Depreciation	Balance Sheet	Debit	1	1
LIABILITIES						
0611.82	Accounts Payable	Accounts Payable	Balance Sheet	Credit	1	1
FUND BALANCE						
0822.82	Restricted Fund Balance	Liability	Balance Sheet	Credit	1	1
INCOME						
1711.82	Cafeteria Program Income - Daily Lunch Sales	Income	Income Statement	Credit	1	1
1712.82	Cafeteria Program Income - Daily Breakfast Sales	Income	Income Statement	Credit	1	1
1713.82	Cafeteria Program Income - Ala Carte/Misc/Adult Lunch	Income	Income Statement	Credit	1	1
1714.82	Cafeteria Program Income - USDA Reimb - Lunch	Income	Income Statement	Credit	1	1
1715.82	Cafeteria Program Income - USDA Reimb - Breakfast	Income	Income Statement	Credit	1	1
1716-1718.82	Cafeteria Program Income - Other Income	Income	Income Statement	Credit	1	1
EXPENSES						
2013.82	Payroll	Expense	Income Statement	Debit	1	1
2111.82	Employer's FICA	Expense	Income Statement	Debit	1	1
2112.82	Medical Insurance/Cash Option	Expense	Income Statement	Debit	1	1
2113.82	Retirement Expense	Expense	Income Statement	Debit	1	1
2114.82	Worker's Compensation Insurance	Expense	Income Statement	Debit	1	1
2117.82	Other Payroll Related Expenses	Expense	Income Statement	Debit	1	1
2321.82	Telephone Expense	Expense	Income Statement	Debit	1	1
2328.82	Miscellaneous Expense	Expense	Income Statement	Debit	1	1
3641.82	Depreciation Expense	Expense	Income Statement	Debit	1	1
4211.82	Cafeteria Program Expenses - Indirect Costs	Expense	Income Statement	Debit	1	1
4212.82	Cafeteria Program Expenses - Administration Fee	Expense	Income Statement	Debit	1	1
4213.82	Cafeteria Program Expenses - Supplies	Expense	Income Statement	Debit	1	1
4214.82	Cafeteria Program Expenses - Equipment <\$1,000	Expense	Income Statement	Debit	1	1
4215.82	Cafeteria Program Expenses - Non-Inventory Purchased Food & Milk	Expense	Income Statement	Debit	1	1
4216.82	Cafeteria Program Expenses - Cost of Food Used	Expense	Income Statement	Debit	1	1
4217.82	Cafeteria Program Expenses - Over/Short Inventory	Expense	Income Statement	Debit	1	1
4218.82	Cafeteria Program Expenses - Inventory Adjustment	Expense	Income Statement	Debit	1	1
4704.82	New Equipment >\$1,000	Expense	Income Statement	Debit	1	1
TRANSFERS						
5105.82	Transfer to Record Fixed Asset	Expense	Income Statement	Debit	1	1
5131.82	EOM Restricted Fund Transfer	Expense	Income Statement	Debit	1	1