

**ARCHDIOCESE OF LOUISVILLE  
CENTRALIZED CHART OF ACCOUNTS**

Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
	<b>ASSET ACCOUNTS</b>					
0000	<b>ASSETS</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0100	<b>CASH &amp; CASH EQUIVALENCIES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0100.00	<b>CASH &amp; CASH EQUIVALENCIES</b> <i>This is a master account. No postings to this account.</i>	Cash - Master (Optional)	Balance Sheet	Debit	1	1
0101-0108	<b>GENERAL CHECKING ACCOUNTS</b> <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	<b>TOTAL GENERAL CHECKING ACCOUNTS</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0110	<b>CHARITABLE GAMING ACCOUNTS</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0111-0114	<b>CHARITABLE GAMING CHECKING ACCOUNT</b> <i>Checking account established strictly for Charitable Gaming.</i>	Cash	Balance Sheet	Debit	1	1
0119	<b>TOTAL CHARITABLE GAMING CHECKING ACCOUNTS</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0120	<b>OTHER CASH EQUIVALENCIES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0121	<b>CAFETERIA CHECKING ACCOUNT</b> <i>Checking account established strictly for Cafeteria operations.</i>	Cash	Balance Sheet	Debit	1	1
0122	<b>IMPREST ACCOUNTS</b> <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	<b>PETTY CASH</b> <i>Petty cash accounts for parish/school organizations.</i>	Cash	Balance Sheet	Debit	1	1
0124	<b>CASH DRAWER</b> <i>Cash drawer account for parish/school organizations.</i>	Cash	Balance Sheet	Debit	1	1
0125-0128	<b>OTHER CASH EQUIVALENCIES</b> <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. <b>Effective January 1, 2002, outside investments are not permitted.</b> 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	<b>TOTAL OTHER CASH EQUIVALENCIES</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0139	<b>TOTAL CASH &amp; CASH EQUIVALENCIES</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	3
0140	<b>ACCOUNTS RECEIVABLE</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0140.00	<b>ACCOUNTS RECEIVABLE</b> <i>This is a master account. No posting to this account.</i>	Accounts Receivable - Master (Optional)	Balance Sheet	Debit	1	1
0141	<b>ACCOUNTS RECEIVABLE</b> <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	<b>PLEDGES RECEIVABLE</b> <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	<b>TUITION RECEIVABLE</b> <i>Unpaid amounts due to the school for unpaid tuition.</i>	Accounts Receivable	Balance Sheet	Debit	1	1
0144-0148	<b>OTHER ACCOUNTS RECEIVABLE</b> <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	<b>TOTAL ACCOUNTS RECEIVABLE</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0150	<b>INVENTORY</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0150.00	<b>INVENTORY</b> <i>This is a master account. No posting to this account.</i>	Inventory - Master (Optional)	Balance Sheet	Debit	1	1
0151	<b>INVENTORY</b> <i>Items purchased for resale including bookstore stock, spirit wear and cafeteria inventory.</i>	Inventory	Balance Sheet	Debit	1	1
0152	<b>SCRIP/GIFT CARD INVENTORY</b> <i>Scrip and/or gift card inventory.</i>	Inventory	Balance Sheet	Debit	1	1
0153-0158	<b>OTHER INVENTORIES</b> <i>Inventory items not covered in accounts 0151-0152.</i>	Inventory	Balance Sheet	Debit	1	1
0159	<b>TOTAL INVENTORY</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0160	<b>PREPAID EXPENSES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Account	Balance Sheet	Debit	1	1
0160.00	<b>PREPAID EXPENSES</b> <i>This is a master account. No posting to this account.</i>	Other Asset - Master (Optional)	Balance Sheet	Debit	1	1
0161-0168	<b>PREPAID EXPENSES</b> <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	<b>TOTAL PREPAID EXPENSES</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0170	<b>SHORT TERM INVESTMENTS</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0170.00	<b>SHORT TERM INVESTMENTS</b> <i>This is a master account. No posting to this account.</i>	Other Asset - Master (Optional)	Balance Sheet	Debit	1	1
0171-0178	<b>SHORT TERM INVESTMENTS</b> <i>Investments to be sold or utilized within the next twelve (12) months. <b>Effective January 1, 2002, outside investments are not permitted.</b> 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	<b>TOTAL SHORT TERM INVESTMENTS</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0190	<b>DEPOSITS WITH ARCHDIOCESE</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0190.00	<b>DEPOSITS WITH ARCHDIOCESE</b> <i>This is a master account. No postings to this account.</i>	Other Asset - Master (Optional)	Balance Sheet	Debit	1	1
0191-0198	<b>DEPOSITS WITH ARCHDIOCESE</b> <i>Funds deposited in the Archdiocesan Deposit and Loan Fund.</i>	Other Asset	Balance Sheet	Debit	1	1
0199	<b>TOTAL DEPOSITS WITH ARCHDIOCESE</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0300	<b>LONG-TERM INVESTMENTS</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0300.00	<b>LONG-TERM INVESTMENTS</b> <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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0301-0304	<b>LONG-TERM INVESTMENTS</b> <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. <b>Effective January 1, 2002, outside investments are not permitted.</b> 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	<b>LONG-TERM INVESTMENTS - ENDOWMENTS</b> <i>Endowments established by the parish, parish cemetery or school.</i>	Other Asset	Balance Sheet	Debit	1	1
0309	<b>TOTAL LONG-TERM INVESTMENTS</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0400	<b>LAND, BUILDINGS, FURNISHINGS &amp; EQUIPMENT</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0400.00	<b>LAND, BUILDINGS, FURNISHINGS &amp; EQUIPMENT</b> <i>This is a master account. No postings to this account.</i>	Fixed Asset - Master (Optional)	Balance Sheet	Debit	1	1
0411-0414	<b>LAND</b> <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	<b>LAND IMPROVEMENTS</b> <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 0431-0437	<b>BUILDINGS</b> <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
0438	<b>LEASEHOLD IMPROVEMENTS</b> <i>Costs relating to improvements made to buildings leased to the parish/school.</i>	Fixed Asset	Balance Sheet	Debit	1	1
0441-0448	<b>FURNISHINGS &amp; EQUIPMENT</b> <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	<b>COMPUTERS/SOFTWARE</b> <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	<b>VEHICLES</b> <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	<b>TOTAL LAND, BUILDINGS, FURNISHINGS &amp; EQUIPMENT</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0500	<b>ACCUMULATED DEPRECIATION</b> <i>This is a heading account. No postings to this account.</i>	Heading for Asset Accounts	Balance Sheet	Debit	1	1
0500.00	<b>ACCUMULATED DEPRECIATION</b> <i>This is a master account. No postings to this account.</i>	Accumulated Depreciation - Master (Optional)	Balance Sheet	Debit	1	1
0515-0518	<b>ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS</b> <i>Accumulated depreciation expense of land improvements.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0521-0528	<b>ACCUMULATED DEPRECIATION - BUILDINGS</b> <i>Accumulated depreciation expense of buildings.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0531-0538	<b>ACCUMULATED DEPRECIATION - LEASEHOLD IMPROVEMENTS</b> <i>Accumulated depreciation expense of leasehold improvements.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0541-0548	<b>ACCUMULATED DEPRECIATION - FURNISHINGS &amp; EQUIPMENT</b> <i>Accumulated depreciation expense of furnishings and equipment.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0551-0558	<b>ACCUMULATED DEPRECIATION - COMPUTERS/SOFTWARE</b> <i>Accumulated depreciation expense of computers/software.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1

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0561-0568	<b>ACCUMULATED DEPRECIATION - VEHICLES</b> <i>Accumulated depreciation of vehicles.</i>	Accumulated Depreciation	Balance Sheet	Debit	1	1
0569	<b>TOTAL ACCUMULATED DEPRECIATION</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	2	2
0579	<b>LAND, BUILDINGS, FURNISHINGS &amp; EQUIPMENT, NET</b> <i>This is a total account. No posting to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	3	2
0599	<b>TOTAL ASSETS</b> <i>This is a total account. No postings to this account.</i>	Total for Asset Accounts	Balance Sheet	Debit	6	3
	<b><u>LIABILITY ACCOUNTS</u></b>					
0600	<b>LIABILITIES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0610	<b>ACCOUNTS PAYABLE</b> <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0610.00	<b>ACCOUNTS PAYABLE</b> <i>This is a master account. No postings to this account.</i>	Accounts Payable - Master (Optional)	Balance Sheet	Credit	1	1
0611	<b>ACCOUNTS PAYABLE</b> <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	<b>ACCOUNTS PAYABLE - VENDORS</b> <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	<b>SALES TAX PAYABLE</b> <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	<b>DIOCESAN ASSESSMENTS PAYABLE</b> <i>Amounts owed to the Chancery for past due parish/school assessments.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0615	<b>HIGH SCHOOL ASSESSMENT PAYABLE</b> <i>Amount owed for High School Assessment but unpaid at reporting date.</i>	Accounts Payable	Balance Sheet	Credit	1	1
0616-0618	<b>ACCOUNTS PAYABLE</b> <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	<b>TOTAL ACCOUNTS PAYABLE</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0620	<b>SPECIAL COLLECTIONS PAYABLE</b> <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0620.00	<b>SPECIAL COLLECTIONS PAYABLE</b> <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. 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	<b>SPECIAL COLLECTIONS PAYABLE</b>	Accounts Payable	Balance Sheet	Credit	1	1
0621	<b>SPECIAL COLLECTION - OPPORTUNITIES FOR LIFE</b>	Accounts Payable	Balance Sheet	Credit	1	1
0622	<b>SPECIAL COLLECTION - PROPAGATION OF THE FAITH</b>	Accounts Payable	Balance Sheet	Credit	1	1
0623	<b>SPECIAL COLLECTION - BLACK &amp; NATIVE AMERICAN</b>	Accounts Payable	Balance Sheet	Credit	1	1
0624	<b>SPECIAL COLLECTION - BISHOPS OVERSEAS APPEAL</b>	Accounts Payable	Balance Sheet	Credit	1	1
0625	<b>SPECIAL COLLECTION - RICE BOWL</b>	Accounts Payable	Balance Sheet	Credit	1	1
0626	<b>SPECIAL COLLECTION - HOLY LAND</b>	Accounts Payable	Balance Sheet	Credit	1	1
0627	<b>SPECIAL COLLECTION - EASTER</b>	Accounts Payable	Balance Sheet	Credit	1	1
0628	<b>SPECIAL COLLECTION - CATHOLIC HOME MISSIONS (MISSION SUNDAY)</b>	Accounts Payable	Balance Sheet	Credit	1	1
0631	<b>SPECIAL COLLECTION - CRUSADE FOR CHILDREN</b>	Accounts Payable	Balance Sheet	Credit	1	1
0632	<b>SPECIAL COLLECTION - PETER'S PENCE</b>	Accounts Payable	Balance Sheet	Credit	1	1
0633	<b>SPECIAL COLLECTION - CATHOLIC HIGHER EDUCATION</b>	Accounts Payable	Balance Sheet	Credit	1	1
0634	<b>SPECIAL COLLECTION - CAMPAIGN FOR HUMAN DEVELOPMENT</b>	Accounts Payable	Balance Sheet	Credit	1	1
0635	<b>SPECIAL COLLECTION - RETIRED RELIGIOUS</b>	Accounts Payable	Balance Sheet	Credit	1	1
0637	<b>SPECIAL COLLECTION - ARCHDIOCESAN CHARITIES (CHRISTMAS)</b>	Accounts Payable	Balance Sheet	Credit	1	1
0638	<b>SPECIAL COLLECTION - OTHER</b>	Accounts Payable	Balance Sheet	Credit	1	1

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

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0669	<b>TOTAL ACCRUED LIABILITIES</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0670	<b>NOTES &amp; LOANS PAYABLE</b> <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0670.00	<b>NOTES &amp; LOANS PAYABLE</b> <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0671-0672	<b>DIOCESAN LOANS PAYABLE</b> <i>Loan amount due to the Archdiocesan Deposit and Loan Fund.</i>	Liability	Balance Sheet	Credit	1	1
0673-0678	<b>NOTES PAYABLE TO BANKS/OTHERS</b> <i>Loan amount due to a bank or other financial institution.</i>	Liability	Balance Sheet	Credit	1	1
0679	<b>TOTAL NOTES &amp; LOANS PAYABLE</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0680	<b>DEFERRED REVENUES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0680.00	<b>DEFERRED REVENUES</b> <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0681	<b>DEFERRED REVENUES</b> <i>Revenues received prior to being earned.</i>	Liability	Balance Sheet	Credit	1	1
0682	<b>DEFERRED SCHOOL REVENUE</b> <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	<b>DEFERRED BUS INCOME</b> <i>Bus fees paid prior to June 30 for the next school year.</i>	Liability	Balance Sheet	Credit	1	1
0684-0688	<b>OTHER DEFERRED REVENUES</b> <i>Other revenues received prior to being earned not covered by accounts 0681-0683.</i>	Liability	Balance Sheet	Credit	1	1
0689	<b>TOTAL DEFERRED REVENUES</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	3	2
0699	<b>TOTAL LIABILITIES</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	5	3
	<b><u>FUND BALANCE ACCOUNTS</u></b>					
0800	<b>FUND BALANCES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0810.00	<b>UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR</b> <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0811	<b>UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR</b> <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	<b>UNRESTRICTED FUND BALANCE - CHANGE DURING YEAR</b> <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0815	<b>UNRESTRICTED FUND BALANCE - CHANGE DURING YEAR</b> <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	<b>UNRESTRICTED FUND BALANCE - END OF YEAR</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	4	2
0820	<b>RESTRICTED FUND BALANCES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0820.00	<b>RESTRICTED FUND BALANCES</b> <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0821	<b>FUND BAL. INVESTED/PARISH PROPERTY</b> <i>This account must equal Total # 0579 (total land, bldgs, furnishings &amp; equip., 0469, less depreciation, 0569) excluding any cafeteria property.</i>	Liability	Balance Sheet	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
0822-0824	<b>RESTRICTED FUND BALANCE - NAME ME</b> <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	<b>TOTAL RESTRICTED FUNDS BALANCE</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	4	2
0830	<b>PERMANENTLY RESTRICTED FUND BALANCES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Liability/Equity	Balance Sheet	Credit	1	1
0830.00	<b>PERMANENTLY RESTRICTED FUND BALANCE</b> <i>This is a master account. No postings to this account.</i>	Liability - Master (Optional)	Balance Sheet	Credit	1	1
0832	<b>PERMANENTLY RESTRICTED FUND BALANCE - NAME ME</b> <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	<b>TOTAL PERMANENTLY RESTRICTED FUNDS BALANCE</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	4	2
0899	<b>TOTAL FUNDS BALANCES</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	5	2
0999	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b> <i>This is a total account. No postings to this account.</i>	Total for Liability/Equity	Balance Sheet	Credit	6	3
	<b>INCOME ACCOUNTS</b>					
1000	<b>INCOME</b> <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1010.00	<b>COLLECTIONS</b> <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1011-1017	<b>COLLECTIONS</b> <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	<b>REMITTANCE OF SPECIAL COLLECTIONS</b> <i>Amount paid to Archdiocese for <b>the parish portion</b> of <b>Special Collections</b>. 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	<b>NET COLLECTIONS</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	3	2
1020	<b>RESTRICTED PARISH/SCHOOL PURPOSES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1020.00	<b>RESTRICTED PARISH/SCHOOL PURPOSES</b> <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1021-1028	<b>RESTRICTED PARISH/SCHOOL PURPOSES</b> <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	<b>TOTAL RESTRICTED PARISH/SCHOOL PURPOSES</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	3	1
1039	<b>NET COLLECTIONS ASSESSABLE</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1100	<b>BEQUESTS &amp; DONATIONS</b> <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1100.00	<b>BEQUESTS &amp; DONATIONS</b> <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1110	<b>BEQUESTS &amp; DONATIONS - UNRESTRICTED</b> <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1

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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
1111-1118	<b>BEQUESTS &amp; DONATIONS - UNRESTRICTED</b> <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	<b>TOTAL BEQUESTS &amp; DONATIONS - UNRESTRICTED</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	3	2
1120	<b>BEQUESTS &amp; DONATIONS - RESTRICTED</b> <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1121-1128	<b>BEQUESTS &amp; DONATIONS RESTRICTED - NAME ME</b> <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	<b>TOTAL BEQUESTS &amp; DONATIONS - RESTRICTED</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	3	2
1134	<b>DONATED, NON-CASH ASSET INCOME</b> <i>Donated land and/or other non-cash items, i.e., equipment, furniture, appliances.</i>	Income	Income Statement	Credit	1	1
1139	<b>TOTAL BEQUESTS &amp; DONATIONS</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1300	<b>FUNDRAISING ACTIVITIES, NET</b> <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1300.00	<b>FUNDRAISING ACTIVITIES, NET</b> <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1301-1398 Exclude #'s ending in (0) and (9)	<b>FUNDRAISING ACTIVITIES, NET</b> <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	<b>TOTAL FUNDRAISING ACTIVITIES, NET</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1400	<b>TUITION &amp; FEES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1400.00	<b>TUITION &amp; FEES</b> <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1401	<b>TUITION, MEMBERS</b> <i>Tuition charged to students or their parents, who are parishioners, for instructional purposes.</i>	Income	Income Statement	Credit	1	1
1402	<b>TUITION, NON-MEMBERS</b> <i>Tuition charged to students whose families are not members of the parish.</i>	Income	Income Statement	Credit	1	1
1403-1408	<b>OTHER TUITION</b> <i>Tuition not covered in previous accounts</i>	Income	Income Statement	Credit	1	1
1411-1418	<b>SCHOOL FEES</b> <i>Registration fees, activity fees, or any other fee for educational purposes.</i>	Income	Income Statement	Credit	1	1
1419	<b>TOTAL TUITION &amp; FEES</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1500	<b>SUBSIDIES &amp; GRANT INCOME</b> <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1500.00	<b>SUBSIDIES &amp; GRANT INCOME</b> <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1501-1504	<b>DIOCESAN SUBSIDIES</b> <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	<b>INTER-PARISH SCHOOL SUPPORT</b> <i>Subsidies from other participating parishes that help support the school program.</i>	Income	Income Statement	Credit	1	1
1511-1518	<b>OTHER SUBSIDIES &amp; GRANT INCOME</b> <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	<b>TOTAL SUBSIDIES &amp; GRANT INCOME</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2

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

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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
1631-1638	<b>SALES INCOME</b> <i>Receipts from sale of items relating to the bookstore, spirit wear, etc.</i>	Income	Income Statement	Credit	1	1
1641-1648 1651-1658	<b>VENDING/CONCESSION INCOME</b> <i>Receipts from vending machines or concession stands.</i>	Income	Income Statement	Credit	1	1
1661-1668	<b>FEE INCOME</b> <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	<b>ATHLETIC PROGRAM INCOME/FEES</b> <i>Income or fees from parish/school sponsored athletics.</i>	Income	Income Statement	Credit	1	1
1691-1698	<b>TRIP/RETREAT FEES</b> <i>Income from parish/school trips and/or retreats. (Field Trips)</i>	Income	Income Statement	Credit	1	1
1701-1708	<b>BUS INCOME</b> <i>Fees or other income received to support bus services. Government subsidies, however, should be recorded under Other Subsidies &amp; Grant Income (#1511-1518).</i>	Income	Income Statement	Credit	1	1
1711-1718	<b>CAFETERIA PROGRAM INCOME</b> <i>Income received for the school cafeteria program. See the Cafeteria Chart of Accounts for specific account names and numbers. (Page 17)</i>	Income	Income Statement	Credit	1	1
1721-1728 1731-1738	<b>SPECIAL PROGRAM INCOME</b> <i>Income from special programs sponsored by the parish/school.</i>	Income	Income Statement	Credit	1	1
1741-1748	<b>CEMETERY INCOME</b> <i>Income from the parish Cemetery (plot sales).</i>	Income	Income Statement	Credit	1	1
1751-1758 1761-1768	<b>MISCELLANEOUS INCOME</b> <i>Receipts from areas for which there is no specific account.</i>	Income	Income Statement	Credit	1	1
1769	<b>TOTAL AUXILIARY &amp; PROGRAM REVENUES</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1800	<b>EXPENSE RECOVERIES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Income Accounts	Income Statement	Credit	1	1
1800.00	<b>EXPENSE RECOVERIES</b> <i>This is a master account. No postings to this account.</i>	Income- Master (Optional)	Income Statement	Credit	1	1
1801	<b>INSURANCE RECOVERIES</b> <i>Receipts from recovery on insurance claims.</i>	Income	Income Statement	Credit	1	1
1802	<b>INDIRECT COST RECOVERIES</b> <i>Indirect costs received from Cafeteria programs.</i>	Income	Income Statement	Credit	1	1
1803-1808	<b>OTHER EXPENSE RECOVERIES</b> <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 acceptable to record the recovery in the specific expense account.</i>	Income	Income Statement	Credit	1	1
1809	<b>TOTAL EXPENSE RECOVERIES</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	4	2
1999	<b>TOTAL INCOME</b> <i>This is a total account. No postings to this account.</i>	Total for Income Accounts	Income Statement	Credit	8	2
	<b><u>EXPENSE ACCOUNTS</u></b>					
2000	<b>EXPENSES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
2010	<b>PAYROLL &amp; RELATED EXPENSES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
2010.00	<b>PAYROLL</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2011.00	<b>ADMINISTRATIVE PAYROLL</b> <i>This is a master account. No postings to this account.</i>	Master (Optional)	Income Statement	Debit	1	1
2011	<b>ADMINISTRATIVE PAYROLL</b> <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

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

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CENTRALIZED CHART OF ACCOUNTS**

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

**ARCHDIOCESE OF LOUISVILLE  
CENTRALIZED CHART OF ACCOUNTS**

Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
2900	<b>ACTIVITIES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
2900.00	<b>ACTIVITIES</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
2901-2908	<b>COMMITTEE EXPENSES</b> <i>Expenses associated with committee meetings and functions.</i>	Expense	Income Statement	Debit	1	1
2921-2928	<b>SPECIAL EVENTS EXPENSES</b> <i>Expenses of special events not related to fundraising.</i>	Expense	Income Statement	Debit	1	1
2941-2948	<b>HOSPITALITY</b> <i>Expenses associated with hospitality functions.</i>	Expense	Income Statement	Debit	1	1
2949	<b>TOTAL ACTIVITIES</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
3010	<b>INSTRUCTIONAL SUPPLIES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
3011.00	<b>INSTRUCTIONAL SUPPLIES</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
3011-3018	<b>INSTRUCTIONAL SUPPLIES</b> <i>Materials and supplies used in education programs.</i>	Expense	Income Statement	Debit	1	1
3021-3028	<b>LIBRARY SUPPLIES</b> <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	<b>TOTAL INSTRUCTIONAL SUPPLIES</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
3600	<b>DEPRECIATION EXPENSE</b> <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
3600.00	<b>DEPRECIATION EXPENSE</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
3615-3618	<b>DEPRECIATION EXPENSE - LAND IMPROVEMENTS</b> <i>Depreciation of land improvements.</i>	Expense	Income Statement	Debit	1	1
3621-3628	<b>DEPRECIATION EXPENSE - BUILDINGS</b> <i>Depreciation of buildings.</i>	Expense	Income Statement	Debit	1	1
3631-3638	<b>DEPRECIATION EXPENSE - LEASEHOLD IMPROVEMENTS</b> <i>Depreciation of leasehold improvements.</i>	Expense	Income Statement	Debit	1	1
3641-3648	<b>DEPRECIATION EXPENSE - FURNISHINGS &amp; EQUIPMENT</b> <i>Depreciation of equipment and furniture.</i>	Expense	Income Statement	Debit	1	1
3651-3658	<b>DEPRECIATION EXPENSE - COMPUTERS/SOFTWARE</b> <i>Depreciation of computers/software.</i>	Expense	Income Statement	Debit	1	1
3661-3668	<b>DEPRECIATION EXPENSE - VEHICLES</b> <i>Depreciation of vehicles.</i>	Expense	Income Statement	Debit	1	1
3669	<b>TOTAL DEPRECIATION EXPENSE</b> <i>This is a total account. No postings to this account.</i>	Total	Income Statement	Debit	6	2
3700	<b>PLANT &amp; GROUNDS EXPENSES</b> <i>This is a heading account. No postings to this account.</i>	Heading	Income Statement	Debit	1	1
3700.00	<b>PLANT &amp; GROUNDS EXPENSES</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
3701	<b>ELECTRIC &amp; GAS</b> <i>Cost of electricity and gas.</i>	Expense	Income Statement	Debit	1	1
3702	<b>WATER &amp; SEWER</b> <i>Cost of water and sewer charges.</i>	Expense	Income Statement	Debit	1	1
3703	<b>PROPERTY &amp; LIABILITY INSURANCE</b> <i>Premiums for fire and extended coverage on buildings, contents and liability insured.</i>	Expense	Income Statement	Debit	1	1
3704	<b>AUTOMOBILE INSURANCE</b> <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	<b>BUILDING REPAIRS &amp; MAINTENANCE</b> <i>Cost of routine building repairs.</i>	Expense	Income Statement	Debit	1	1
3706	<b>EQUIPMENT REPAIRS &amp; MAINTENANCE</b> <i>Cost of routine equipment repairs, including equipment maintenance contracts.</i>	Expense	Income Statement	Debit	1	1
3707	<b>NEW EQUIPMENT &lt;\$1,000</b> <i>New equipment purchases &lt;\$1,000.</i>	Expense	Income Statement	Debit	1	1
3708	<b>MISCELLANEOUS REPAIRS &amp; MAINTENANCE SUPPLIES</b> <i>General supplies used for building and equipment repairs.</i>	Expense	Income Statement	Debit	1	1
3711	<b>CLEANING &amp; SANITARY EXPENSES</b> <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	<b>GROUNDS KEEPING EXPENSE</b> <i>Grounds keeping including replacements and maintenance of trees, shrubs and flowers.</i>	Expense	Income Statement	Debit	1	1
3713	<b>PARKING, DRIVEWAYS, WALKWAYS</b> <i>Repairs and maintenance of parking areas, driveways and walkways.</i>	Expense	Income Statement	Debit	1	1
3714	<b>EQUIPMENT RENTAL</b> <i>Cost to rent equipment.</i>	Expense	Income Statement	Debit	1	1
3715	<b>FACILITIES RENTAL</b> <i>Cost to rent facilities.</i>	Expense	Income Statement	Debit	1	1
3716	<b>CONTRACT LABOR (OUTSIDE SERVICES)</b> <i>Fees paid to individuals/companies for labor relating to cleaning, mowing, etc.</i>	Expense	Income Statement	Debit	1	1
3717-3718	<b>MISCELLANEOUS PLANT &amp; GROUNDS EXPENSE</b> <i>Other plant and grounds expenses that do not related to accounts 3701-3716.</i>	Expense	Income Statement	Debit	1	1
3719	<b>TOTAL PLANT &amp; GROUNDS EXPENSES</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
3800	<b>ASSESSMENTS &amp; GRANTS/DONATIONS EXPENSE</b> <i>This is a heading account. No postings to this account.</i>	Heading or Expense Accounts	Income Statement	Debit	1	1
3800.00	<b>ASSESSMENTS &amp; GRANTS/DONATIONS EXPENSE</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
3811	<b>CATHEDRATICUM ASSESSMENT</b> <i>Cathedraticum assessment paid to the Archdiocese.</i>	Expense	Income Statement	Debit	1	1
3812	<b>THE RECORD ASSESSMENT</b> <i>Record assessment paid to the Archdiocese.</i>	Expense	Income Statement	Debit	1	1
3813	<b>CLERGY PENSION ASSESSMENT</b> <i>Clergy pension assessment paid to the Archdiocese.</i>	Expense	Income Statement	Debit	1	1
3814	<b>HIGH SCHOOL ASSESSMENTS</b> <i>Assessment for students attending Catholic high schools.</i>	Expense	Income Statement	Debit	1	1
3815	<b>REGIONAL SCHOOL ASSESSMENT</b> <i>Assessment paid by parishes to support regional schools.</i>	Expense	Income Statement	Debit	1	1
3816-3818	<b>GRANTS/DONATIONS EXPENSE</b> <i>Grants or donations to other organizations, schools, and parishes for civic and charitable purposes.</i>	Expense	Income Statement	Debit	1	1
3819	<b>TOTAL ASSESSMENTS &amp; GRANTS/DONATIONS EXPENSE</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
4100	<b>AUXILIARY &amp; PROGRAM EXPENSES</b> <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
4100.00	<b>AUXILIARY &amp; PROGRAM EXPENSES</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
4101-4108	<b>DAYCARE EXPENSES</b> <i>Supplies and other expenses of operating a daycare program.</i>	Expense	Income Statement	Debit	1	1
4111-4114	<b>PRE-SCHOOL EXPENSES</b> <i>Supplies and other expenses of operating the pre-school program.</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
4115-4118	<b>AFTER-SCHOOL EXPENSES</b> <i>Supplies and other expenses of operating the after-school program.</i>	Expense	Income Statement	Debit	1	1
4121-4124	<b>SUMMER SCHOOL EXPENSES</b> <i>Supplies and other expenses of operating the summer school program.</i>	Expense	Income Statement	Debit	1	1
4125-4128	<b>ADVERTISING EXPENSE</b> <i>Expenses related to advertising for the parish/school (non-fundraising events).</i>	Expense	Income Statement	Debit	1	1
4131-4138	<b>SALES RELATED EXPENSES (NON-INVENTORY)</b> <i>Expenses related to selling items. Do not include inventory items.</i>	Expense	Income Statement	Debit	1	1
4141-4148 4151-4158	<b>VENDING/CONCESSION EXPENSES</b> <i>Expenses relating to vending machine and concession supplies.</i>	Expense	Income Statement	Debit	1	1
4161-4168	<b>PROGRAM FEE EXPENSES</b> <i>Expenses relating to services provided by the parish/school. (Pictures, Videos, Directories.)</i>	Expense	Income Statement	Debit	1	1
4171-4178 4181-4188	<b>ATHLETIC PROGRAM EXPENSE</b> <i>Expenses relating to parish/school sponsored athletics.</i>	Expense	Income Statement	Debit	1	1
4191-4198	<b>TRIP/RETREAT EXPENSES</b> <i>Expenses from parish/school trips and/or retreats. (Field Trips)</i>	Expense	Income Statement	Debit	1	1
4201-4204	<b>BUS EXPENSES</b> <i>Expenses related to the operations of a bus.</i>	Expense	Income Statement	Debit	1	1
4211-4218	<b>CAFETERIA PROGRAM EXPENSES</b> <i>Expenses relating to the school cafeteria program. See the Cafeteria Chart of Accounts for specific account names and numbers. (Page 17)</i>	Expense	Income Statement	Debit	1	1
4221-4228 4231-4238	<b>SPECIAL PROGRAM EXPENSES</b> <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, social outreach programs and uncollected tuition &amp; fees.</i>	Expense	Income Statement	Debit	1	1
4241-4248	<b>CEMETERY EXPENSES</b> <i>Expenses relating to the parish cemetery including grounds keeping, grave openings, etc.</i>	Expense	Income Statement	Debit	1	1
4251-4258 4261-4268	<b>MISCELLANEOUS EXPENSES</b> <i>Expenses from areas for which there is no specific account.</i>	Expense	Income Statement	Debit	1	1
4269	<b>TOTAL AUXILIARY &amp; PROGRAM EXPENSES</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
4600	<b>INTEREST EXPENSE</b> <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
4600.00	<b>INTEREST EXPENSE</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
4601	<b>INTEREST EXPENSE - NOTE/LOAN 1</b> <i>Interest expense on parish/school indebtedness.</i>	Expense	Income Statement	Debit	1	1
4602-4605	<b>INTEREST EXPENSE - NOTE/LOAN 2-5</b> <i>Interest expense on parish/school indebtedness.</i>	Expense	Income Statement	Debit	1	1
4609	<b>TOTAL INTEREST EXPENSE</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
4700	<b>EXTRAORDINARY &amp; CAPITAL EXPENSES</b> <i>This is a heading account. No postings to this account. Any items using the 4700 range of numbers 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 (5115) account and a credit to the 4700 accounts; then debit the balance sheet fixed asset account (0411-0468) and credit the Restricted Property Fund Balance account. NOTE: If the parish is depreciating their fixed assets, the expense may be directly debited to the fixed asset account when the invoice is paid.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
4700.00	<b>EXTRAORDINARY &amp; CAPITAL EXPENSES</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
4701	<b>EXTRAORDINARY EXPENSES &amp; REPAIRS</b> <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

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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
4702	<b>RENOVATIONS</b> <i>Major renovations and remodeling of existing plant facilities and maintenance.</i>	Expense	Income Statement	Debit	1	1
4703	<b>NEW CONSTRUCTION</b> <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
4704-4708	<b>NEW EQUIPMENT &gt;\$1,000</b> <i>Cost of acquiring new equipment over \$1,000.</i>	Expense	Income Statement	Debit	1	1
4709	<b>TOTAL EXTRAORDINARY AND CAPITAL EXPENSES</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	6	2
4899	<b>TOTAL EXPENSES</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	7	2
5100	<b>TRANSFERS FROM OTHER FUNDS</b> <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
5100.00	<b>TRANSFERS FROM OTHER FUNDS</b> <i>This is a master account. No postings to this account.</i>	Expense - Master (Optional)	Income Statement	Debit	1	1
5101-5104	<b>TRANSFER FROM DESIGNATED FUNDS</b> <i>These accounts should be used to transfer cash between restricted funds and/or unrestricted funds.</i>	Expense	Income Statement	Debit	1	1
5109	<b>TOTAL TRANSFERS TO/FROM OTH/FUNDS</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	2	2
5110	<b>FIXED ASSET TRANSFERS</b> <i>This is a Heading account. No postings to this account.</i>	Heading for Expense Account	Income Statement	Debit	1	1
5115-5118	<b>TRANSFER TO RECORD FIXED ASSETS</b> <i>Account used to transfer a fixed asset addition from expense accounts. <b>NOTE:</b> If the parish/school is depreciating fixed assets, the expense may be directly debited to the fixed asset account when the invoice is paid.</i>	Expense	Income Statement	Debit	1	1
5129	<b>TOTAL TRANSFERS TO RECORD FIXED ASSETS</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	2	2
5130	<b>CHANGE IN RESTRICTED FUND BAL</b> <i>This is a heading account. No postings to this account.</i>	Heading for Expense Accounts	Income Statement	Debit	1	1
5132-5133	<b>EOM (End of Month) RESTRICTED FUND TRANSFERS</b> <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 (5132) 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	<b>TOTAL EOM RESTRICTED FUND TRANSFERS</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	2	2
5149	<b>TOTAL TRANSFERS</b> <i>This is a total account. No postings to this account.</i>	Total for Expense Accounts	Income Statement	Debit	7	2
5189	<b>TOTAL EXPENSE AFTER TRANSFERS</b> <i>This is a total account. No posting to this account.</i>	Total for Expense Accounts	Income Statement	Debit	8	2
5199	<b>NET INCREASE/(DECREASE) IN UNRESTRICTED FUND BALANCE</b> <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

**ARCHDIOCESE OF LOUISVILLE  
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Account Number	Account Name/Definition	Account Type	Financial Report	Normal Balance	PDS Level	PDS Column
<b>ASSETS</b>						
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
<b>LIABILITIES</b>						
0611.82	Accounts Payable	Accounts Payable	Balance Sheet	Credit	1	1
<b>FUND BALANCE</b>						
0822.82	Restricted Fund Balance	Liability	Balance Sheet	Credit	1	1
<b>INCOME</b>						
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
<b>EXPENSES</b>						
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
<b>TRANSFERS</b>						
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