

Chart of Accounts

Balance Sheet Accounts

ASSETS

Cash

- 1010 Operating Cash # 1 – This account is used for your *main* cash account (usually checking account). Keep in mind Archdiocesan policy states that only three BANK accounts are allowed those being, operating, charity gaming and mass stipends.
- 1011 Operating Cash # 2 – This account is used to record cash that for whatever reason is determined to need a separate accounting (such as related organizations that are consolidated into the operating checking account). Archdiocesan policy states that only three BANK accounts are allowed those being, operating, charity gaming and mass stipends. This is NOT a separate bank account.
- 1012 Operating Cash # 3 – This account is used to record cash that for whatever reason is determined to need a separate accounting. Archdiocesan policy states that only three BANK accounts are allowed those being, operating, charity gaming and mass stipends. This is NOT a separate bank account.
- 1013 Operating Cash # 4 – This account is used to record cash that for whatever reason is determined to need a separate accounting. Archdiocesan policy states that only three BANK accounts are allowed those being, operating, charity gaming and mass stipends. This is NOT a separate bank account.
- 1014 Operating Cash # 5 – This account is used to record cash that for whatever reason is determined to need a separate accounting. Archdiocesan policy states that only three BANK accounts are allowed those being, operating, charity gaming and mass stipends. This is NOT a separate bank account.
- 1015 Operating Cash # 6 – This account is used to record cash that for whatever reason is determined to need a separate accounting. Archdiocesan policy states that only three BANK accounts are allowed those being, operating, charity gaming and mass stipends. This is NOT a separate bank account.
- 1016 Operating Cash # 7 – This account is used to record cash that for whatever reason is determined to need a separate accounting. Archdiocesan policy states that only three BANK accounts are allowed those being, operating, charity gaming and mass stipends. This is NOT a separate bank account.
- 1017 Operating Cash # 8 – This account is used to record cash that for whatever reason is determined to need a separate accounting. Archdiocesan policy states that only three BANK accounts are

allowed those being, operating, charity gaming and mass stipends. This is NOT a separate bank account.

- 1018 Operating Cash # 9 – This account is used to record cash that for whatever reason is determined to need a separate accounting. Archdiocesan policy states that only three BANK accounts are allowed those being, operating, charity gaming and mass stipends. This is NOT a separate bank account.
- 1019 Operating Cash # 10 – This account is used to record cash that for whatever reason is determined to need a separate accounting. Archdiocesan policy states that only three BANK accounts are allowed those being, operating, charity gaming and mass stipends. This is NOT a separate bank account.
- 1020 Charity Gaming Cash – The charity gaming (usually checking account) should use this account number. State law requires that charity gaming have a separate and distinct bank account, and there should be only ONE charity gaming account, even though your parish may conduct several licensed events.
- 1030 Petty Cash – The petty cash accounts should use this number. (Remember that this dollar amount should not vary month to month, unless the petty cash imprest balance is raised or lowered.)

ADLF Deposit

- 1040 ADLF Deposit # 1 – This account is used to record your ADLF savings or “deposit” account information.
- 1041 ADLF Deposit # 2 – This account is used to record your ADLF savings or “deposit” account information.
- 1042 ADLF Deposit # 3 – This account is used to record your ADLF savings or “deposit” account information.
- 1043 ADLF Deposit # 4 – This account is used to record your ADLF savings or “deposit” account information.
- 1044 ADLF Deposit # 5 – This account is used to record your ADLF savings or “deposit” account information.
- 1045 ADLF Deposit # 6 – This account is used to record your ADLF savings or “deposit” account information.
- 1046 ADLF Deposit # 7 – This account is used to record your ADLF savings or “deposit” account information.
- 1047 ADLF Deposit # 8 – This account is used to record your ADLF savings or “deposit” account information.
- 1048 ADLF Deposit # 9 – This account is used to record your ADLF savings or “deposit” account information.
- 1049 ADLF Deposit # 10 – This account is used to record your ADLF savings or “deposit” account information.

Receivables

- 1100 Accounts Receivable – The accounts receivable account is used to account for any moneys *earned* by the parish, but that have not yet *received* (e.g., a Federal lunch program reimbursement for May that is not received at year end).
- 1110 Tuition Receivable - The tuition receivable account is used to account for any tuition moneys *earned* by the parish, but have not yet *received*.
- 1120 Pledges Receivable - The pledges receivable account is used to account for any pledge moneys *due* to the parish, but have not yet been *received*.
- 1130 Fees Receivable - The fees receivable account is used to account for any fees *earned* by the parish, but have not yet *received*.

Allowance for Uncollectible Accounts

- 1105 Allowance for Uncollectible Receivable – This is a contra-receivable account. It is used to reduce your A/R account by an amount estimated to be uncollectible.
- 1115 Allowance for Uncollectible Tuition - This is a contra-receivable account. It is used to reduce your tuition receivable account by an amount estimated to be uncollectible.
- 1125 Allowance for Uncollectible Pledges - This is a contra-receivable account. It is used to reduce your pledges receivable account by an amount estimated to be uncollectible.
- 1135 Allowance for Uncollectible Fees - This is a contra-receivable account. It is used to reduce your fees receivable account by an amount estimated to be uncollectible.

Prepaid Expenses

- 1200 Prepaid Expenses – This account is used to record any material expenses purchased prior to use in another accounting period. These are costs that are paid now, but benefit future periods.

Other Assets

- 1300 Other – This account is used to record other assets that do not fall into any of the above categories, such as Inventory.

LIABILITIES

Payables/Accruals

- 2010 Accounts Payable # 1 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2011 Accounts Payable # 2 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2012 Accounts Payable # 3 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2013 Accounts Payable # 4 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2014 Accounts Payable # 5 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2015 Accounts Payable # 6 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2016 Accounts Payable # 7 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2017 Accounts Payable # 8 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2018 Accounts Payable # 9 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2019 Accounts Payable # 10 – This account is used to record balances that your parish owes to vendors, but has not issued a check yet.
- 2020 Assessments Payable – This account is used to record the balance of your Archdiocesan billing, if payment was not made in full.
- 2030 Mission/Other Collections – This account is used to record mission or other collections that were collected by the parish and not yet remitted to the appropriate agency.
- 2100 Salaries Payable - This account is used to record gross salaries that your parish owes to employees, but has not issued a check yet. Note this is only for parishes whom are not on centralized payroll.
- 2200 Accrued Payroll – This account is used to record gross salary expense due to employees, but not yet paid. This is most often used at fiscal year-end, when, for example, teacher contracts run through August but are not yet paid as of June 30th. The teacher has earned the salary, but the parish has not yet paid the salary.
- 2300 Security Deposits – This account is used to record security deposits that are given to the parish for room rentals etc.

ADLF Loans

- 2400 ADLF Loan # 1 – This account is used to record your ADLF loan account information.

- 2401 ADLF Loan # 2 – This account is used to record your ADLF loan account information.
- 2402 ADLF Loan # 3 – This account is used to record your ADLF loan account information.
- 2403 ADLF Loan # 4– This account is used to record your ADLF loan account information.
- 2404 ADLF Loan # 5– This account is used to record your ADLF loan account information.
- 2405 ADLF Loan # 6 – This account is used to record your ADLF loan account information.
- 2406 ADLF Loan # 7 – This account is used to record your ADLF loan account information.
- 2407 ADLF Loan # 8 – This account is used to record your ADLF loan account information.
- 2408 ADLF Loan # 9 – This account is used to record your ADLF loan account information.
- 2409 ADLF Loan # 10 – This account is used to record your ADLF loan account information.

Deferred Revenue

- 2500 Advance Tuition Payment – This account is used to record any payments received for tuition, prior to the beginning of the fiscal year that the tuition is for (e.g. received money in June for school beginning in August. June belongs to a different fiscal year than August does).
- 2510 Advance Fees Payment - This account is used to record any payments received for fees, prior to the beginning of the fiscal year that the fee is for (e.g. received money in June for program beginning in August. June belongs to a different fiscal year than August does).
- 2600 Deferred Revenue – This account is used to record moneys received for services not rendered (other than tuition and fees).

Designated Funds

- 2700 Designated Funds – This account is used to record amounts received that have been *internally* designated for a particular use (e.g., class trip accounts and other similar accounts that are allowed to carry over their balances from year to year).

Restricted Funds

2800 Restricted Funds - This account is used to record amounts received that have been *externally* restricted for a particular use (a donor-imposed restriction).

Other Liabilities

2900 Other Liabilities – This account is used to record any other miscellaneous liabilities of the parish that do not fall into any other category (e.g., a capital lease obligation).