

LOGOs CHART OF ACCOUNTS- GUIDELINES

1000'S - ASSET ACCOUNTS

ASSETS

	acct type	fund	
10XX - CASH ACCOUNTS	A		
11XX - SAVINGS ACCOUNTS	A		
12XX - INVESTMENT ACCOUNTS	A		
13XX - OTHER CURRENT ASSETS (Prepaid Expenses)	A		DEBIT (+) Increases
14XX -			CREDIT (-) Decreases
15XX - ACCOUNTS RECEIVABLE (DUE FROM)	A		
16XX - FIXED ASSETS	AO		
17XX - OTHER LONG TERM ASSETS	AO		

2000'S - LIABILITY ACCOUNTS

LIABILITIES

	acct type	fund	
20XX - Accounts Payable Accounts	L	▼	
27XX - Notes Payable	LL		DEBIT (-) Decreases
28XX - Building Funds (2802-000-32) specific	LT	32	CREDIT (+) Increases
29XX - Trust Liability – Diocesan Special Collections	LF	05	

3000'S - FUND BALANCES

FUNDS

	acct type	fund	
		▼	
3001 - Fund Balance – unrestricted	F	00	
3101 - Fund Balance – invested in fixed assets	F	01	
3201 - Fund Balance – temporary restricted	F	02	DEBIT (-) Decreases
3301 - Fund Balance - permanently restricted	F	03	CREDIT (+) Increases

4000's - INCOME/REVENUE ACCOUNTS

INCOME

	acct type	fund	
		▼	
4001-4059 - Weekly Collections/ Holy Days	I	whichever it applies to	
4060-4069 - Fee Income/Stipends	I	▼	
4070-4099 - Donations/Gifts	I		
4100-4199 - Interest & Investment Income	I		
4200-4299 - Miscellaneous/General Income	I		DEBIT (-) Decreases
4300-4320 - Special Events Income	I		CREDIT (+) Increases
4361 - Building Fund Income	I	32	
4400-4449 - Religious Ed. Program Income	I		
4450-4499 - Youth Program Income	I		
4500-4599 - Subsidy Income	I		
4600-4625 - Parish Specific Special Collections	I		

