

Diocese of Owensboro

Chart of Account Listing

Account	QB Account #	PDS Account #	Type	Description
Assets Accounts	100-000			
Checking Account-operating	101-001	101-00-01	Bank	Bank account-Operating account
Checking Account-building fund	102-001	102-00-01	Bank	Bank account-Building account
Checking Account-special	103-001	103-00-01	Bank	Bank account
Petty Cash	112-001	112-00-01	Cash	Petty cash fund
Savings-DIO Deposit Account	120-001	120-00-01	Other Current Assets	Monies on deposit with Diocese Deposit and Loan
Accounts Receivables	142-001	142-00-01	Other Current Assets	
Account Rec./_____ Parish	143-001	143-00-01	Other Current Assets	Joint parish receivables
Prepaid Expenses	171-001	171-00-01	Other Current Assets	
* Restricted Endowment	150-001	150-00-01	Long-Term Asset	Endowment of Western KY Catholic Foundation
Building & Land	151-001	151-00-05	Fixed Asset	Building and Land purchases \$2500 or greater with useful life exceeding one year
Building improvements	153-001	153-00-05	Fixed Asset	Building improvements \$2500 or greater with useful life exceeding one year
Furniture and Equipment	155-001	155-00-05	Fixed Asset	Furniture and equipment \$2500 or greater with useful life exceeding one year
Accumulated Depreciation	159-001	159-00-01	Fixed Asset	Accumulated depreciation on equipment, buildings and improvements
Liabilities Accounts	200-000			
Account Payables	221-001	221-00-01	Other Current Liability	unpaid vendors.
Payroll Liabilities	222-001	222-00-01	Other Current Liability	Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid
Accounts Payable-DIO Special Collections	223-001	223-00-01	Other Current Liability	Diocese special collection to be remitted to Diocese
Accounts Payable - Sales & Use Tax	227-001	227-00-01	Other Current Liability	Sales & Use Tax collected and remitted to Kentucky Department of Revenue
Payable/ _____ Parish	225-001	225-00-01		Amount due to other parishes
* SBA Loan Payable	230-001	230-00-01	Other Current Liability	Paycheck Protection Program
Long-Term Liabilities	250-000			
Note Payable-DIO Loan Account	215-001	215-00-01	Long-Term Liability	Loan amount from the Diocese of Owensboro
Note Payable-Other	218-001	218-00-01	Long-Term Liability	Loan amount to other
Equity Accounts	300-000			
Perm. Restricted Fund Balance	305-001	305-00-01	Equity	Donor Restricted donations fund balance, Do not post to this account
Temp. Restricted Fund Balance	306-001	306-00-01	Equity	Grant income that was donated with restrictions. Do not post transactions to this account
Unrestricted Fund Balance	311-001	311-00-01	Equity	Operating Fund balance, Do not post to this account
Revenue Accounts	400-000			
Subsides from other parishes	411-001	411-00-01	Income	Donations received from other parishes.
Subsides from the Diocese	412-001	412-00-01	Income	Donations received from Diocese of Owensboro
Regular Collections	425-001	425-00-01	Income	Unrestricted contributions, tithes, and offerings
Building Fund Collections	427-001	427-00-01	Income	Designated building fund contributions
Special Parish Collections	427-002	427-00-02	Income	Designated special service contributions
Bequests	430-001	430-00-01	Income	Donations received from a donors estate.
Capital Campaign Contributions	440-001	440-00-01	Income	Preapproved Capital Campaign Contributions
Investment Income	452-001	452-00-01	Income	Interest Income received on investments
Grant Revenue	454-001	454-00-01	Income	Monies received from Grants

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Other Revenue				
Sale of books/supplies	472-001	472-00-01	Income	
CCD Fees Collected	475-001	475-00-01	Income	
Youth Group Collections	475-002	475-00-02	Income	
Cemetery Contributions	481-001	481-00-01	Income	
* Endowment Contributions	482-001	482-00-01	Income	Donations received for the Endowment of Western KY Catholic Foundation
* Investment Return	482-002	482-00-02	Income	Earnings, accrued income, and fees
* Unrealized Gain/Loss	482-003	482-00-03	Income	Unrealized gain/loss on investment
Rental Income	484-001	484-00-01	Income	Rental income from parish halls, other.
Oil Royalties	487-001	487-00-01	Income	
Farm Income	488-001	488-00-01	Income	
Other Misc. Income	489-001	489-00-01	Income	
Picnic Income	490-001	490-00-01	Income	
Bingo Income	491-001	491-00-01	Income	
Fundraisers-others	492-001	492-00-01	Income	
Votive Income	493-001	493-00-01	Income	
Flowers Income	494-001	494-00-01	Income	
* Mass Stipend Income	495-001	495-00-01	Income	
Expenses				
Expenses	500-000			
Pastor/Priest Expenses				
Pastor/Priest Expenses	510-000			
Priest Salary	510-011	510-11-01	Expense	Priest salary. Paid through Paycor
Priest Medical/dental insurance	510-025	510-25-01	Expense	Priest medical and dental insurance
Priest Retirement contribution	510-026	510-26-01	Expense	Priest retirement fund payment
Priest Direct medical payments	510-027	510-27-01	Expense	Priest medical expenses not covered by insurance
Priest Professional Education/Retreats	510-028	510-28-01	Expense	
Priest mass stipends	510-029	510-29-01	Expense	Priest mass stipends, if not included in salary.
Priest Travel Allowance	510-032	510-32-01	Expense	Travel allowance allowed. Paid through Paycor
Priest additional travel expense	510-033	510-33-01	Expense	Additional mileage reimbursement not included in travel allowance.
Utilities-Rectory	510-036	510-36-01	Expense	Water, electricity, garbage, and other basic utilities expenses for the rectory
Telephone/cell phone-Rectory	510-037	510-37-01	Expense	Rectory telephone and long distance charges, cell phone cost. Not equipment purchases
Repairs and Maintenance-Rectory	510-038	510-38-01	Expense	Rectory maintenance supplies, cleaning, and repairs.
Supplies and Expense-Rectory	510-044	510-44-01	Expense	Priest living expenses, food, cleaning expenses and other personal expenses.
Parish Expenses				
Parish Expenses	570-000			
Personnel expenses-employees				
Personnel expenses-employees				
Sisters salary	571-012	571-12-01	Expense	
Domestic salary	571-013	571-13-01	Expense	
Bookkeeper salary	571-015	571-15-01	Expense	
Secretary salary	571-016	571-16-01	Expense	
Part-time salary	571-017	571-17-01	Expense	
Administrator salary	571-018	571-18-01	Expense	
Visiting Priest stipends	571-0019	571-19-01	Expense	

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Payroll taxes(Fica/Medi)	571-021	571-21-01	Expense	
Workers' comp. insurance	571-023	571-23-01	Expense	
Life & disability insurance-employees	571-024	571-24-01	Expense	
Medical/dental insurance-employees	571-025	571-25-01	Expense	
Retirement contributions-employees	571-026	571-26-01	Expense	
Advertising and Promotion	571-134	571-34-01	Expense	Advertising, marketing, graphic design, and other promotional expenses
Bank Service Charges	571-135	571-35-01	Expense	Bank account service fees, bad check charges and other bank fees
Payroll processing fees	571-136	571-36-01	Expense	Payroll processing fees
Books & subscriptions	571-145	571-45-01	Expense	Books, magazines, subscriptions to religious material
Bulletins & printing	571-136	571-36-10	Expense	Bulletins, printing, copies, and other reproduction expenses
Computer and Internet Expenses	571-140	571-40-01	Expense	Computer supplies, off-the-shelf software, online fees, and other computer or internet related expenses
Conferences and Meetings	571-147	571-47-01	Expense	Costs for attending conferences, retreats, seminars and meetings
Dues and Subscriptions	571-146	571-46-01	Expense	Subscriptions and membership dues for civic, service, professional, trade organizations
Interest Expense	571-162	571-62-01	Expense	Interest payments on Diocesan loans, credit card balances, or other church debt
Outside Services	571-137	571-37-01	Expense	Payments to outside contractors (non-employees) for projects, consulting, or short-term assignments
Postage and Delivery	571-133	571-33-01	Expense	Postage, PO Box rental, courier, and pickup and delivery services
Professional Fees	571-131	571-31-01	Expense	Payments to accounting professionals and attorneys for accounting or legal services
Supplies-Office	571-142	571-42-01	Expense	Office supplies expense
Supplies and expenses-Religious	571-141	571-41-01	Expense	Religious supplies expense, flowers, votive
Supplies and expenses-other	571-144	571-44-01	Expense	Other supplies, misc. supplies and expense not coded elsewhere.
Taxes and License	571-163	571-63-01	Expense	Misc. taxes and license cost.
Travel & transportation-employees	571-132	571-32-01	Expense	mileage reimbursement, other travel cost
Building and Property Security	571-270	571-27-01	Expense	Building and property security monitoring expenses
Building supplies & expense	571-243	571-43-01	Expense	Supplies and maintenance expenses for Church, hall and office buildings
Depreciation Expense	571-275	571-75-01	Expense	Depreciation on equipment, buildings and improvements
Insurance-Property/Liability	571-235	571-35-01	Expense	Insurance expenses
Landscaping/mowing Expenses	571-272	571-72-01	Expense	Landscape maintenance, lawn mowing, gardening expenses
Rent Expense	571-239	571-39-01	Expense	Facility rental expense
Repairs and Maintenance Building	571-238	571-38-01	Expense	Incidental repairs and maintenance of business assets that do not add to the value or appreciably prolong its life
Small Tools and Equipment	571-276	571-76-01	Expense	Purchases of small tools or equipment not classified as fixed assets
Telephone Expense	571-237	571-37-02	Expense	Telephone and long distance charges, faxing, and other fees Not equipment purchases
Utilities	571-236	571-36-02	Expense	Water, electricity, garbage, and other basic utilities expenses
Ask My Accountant	571-900	571-90-01	Other Expense	Transactions to be discussed with accountant, consultant, or tax preparer
Subsidies & contributions:				
Other parishes or missions	571-571	571-71-01	Expense	
School assessments	571-572	571-72-01	Expense	
Health care	571-573	571-73-01	Expense	
Welfare & social assistance	571-574	571-74-01	Expense	
Christian services	571-575	571-75-01	Expense	

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Account	QB Account #	PDS Account #	Type	Description
St. Vincent DePaul	571-576	571-76-01	Expense	
Diocesan assessment	571-579	571-79-01	Expense	
Religious Education-CCD				
Teacher salary	605-019	605-19-01	Expense	
Payroll taxes(Fica/Medi)	605-021	605-21-01	Expense	
Workers' comp. insurance	605-023	605-23-01	Expense	
Life & disability insurance-employees	605-024	605-24-01	Expense	
Medical/dental insurance-employees	605-025	605-25-01	Expense	
Retirement contributions-employees	605-026	605-26-01	Expense	
Advertising and Promotion	605-134	605-34-01	Expense	
Books & subscriptions	605-145	605-45-01	Expense	
Conferences and Meetings	605-147	605-47-01	Expense	
Dues and Subscriptions	605-146	605-46-01	Expense	
Postage and Delivery	605-133	605-33-01	Expense	
Professional Fees	605-131	605-31-01	Expense	
Supplies and expenses-Religious	605-141	605-41-01	Expense	
Supplies and expenses-other	605-144	605-44-01	Expense	
Travel & transportation-employees	605-132	605-32-01	Expense	
Religious Education-Other				
Teacher salary	680-019	680-19-01	Expense	
Payroll taxes(Fica/Medi)	680-021	680-21-01	Expense	
Workers' comp. insurance	680-023	680-23-01	Expense	
Life & disability insurance-employees	680-024	680-24-01	Expense	
Medical/dental insurance-employees	680-025	680-25-01	Expense	
Retirement contributions-employees	680-026	680-26-01	Expense	
Advertising and Promotion	680-134	680-34-01	Expense	
Books & subscriptions	680-145	680-45-01	Expense	
Conferences and Meetings	680-147	680-47-01	Expense	
Dues and Subscriptions	680-146	680-46-01	Expense	
Postage and Delivery	680-133	680-33-01	Expense	
Professional Fees	680-131	680-31-01	Expense	
Supplies and expenses-Religious	680-141	680-41-01	Expense	
Supplies and expenses-other	680-144	680-44-01	Expense	
Travel & transportation-employees	680-132	680-32-01	Expense	

*** New Accounts**