

CHART OF ACCOUNTS

INSTRUCTIONS
FOR
SCHOOLS

**DIOCESE OF GARY
CHART OF ACCOUNTS
SCHOOLS**

REVENUE

TITLE	ACCOUNT No.	ACCOUNT No.
Tuition	4810	
School Tuition - Collected		4811
Tuition Subsidy from Non-Host Parish		4812
Summer School Tuition		4813
Scholarships - CSA		4814
Tuition - OTHER		4818
Resale of Books and Supplies	4820	
Resale of Books		4821
Resale of Supplies		4822
Resale - Books & Supplies - OTHER		4828
Registration and Other Fees	4830	
Registration Fees		4831
Book Rental		4832
Activity Fees		4833
Finance Fees (NSF and Late Fees)		4834
Other Fees		4838
Transportation	4840	
Bus Fees		4841
Other School Transportation		4848
Food Services	4850	
Lunch Program		4851
Other Food Concessions		4858
Rentals and Leases	4860	
Classroom Rentals		4861
Other Rentals and Leases		4868
Government and Grants	4870	
Government Aid		4871
Government Food Service		4872
Government Reimbursement		4873
Grant Aid		4874
Other Government		4878

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TITLE	ACCOUNT No.	ACCOUNT No.
Fundraising	4880	
Fundraiser #1		4881
Fundraiser#2		4882
Cash in lieu of fundraising		4887
Other fundraising		4888
Miscellaneous Income	4890	
Scholarships		4891
Alumni Donations		4892
Other Donations		4893
Other Miscellaneous		4898
Interest Income	4380	
Interest from checking account		4381
Interest from endowment fund		4382
Other interest		4388
Athletic Program income	4210	
Athletic Program #1		4211
Athletic Program #2		4212
Other Athletic Programs		4218
Parish Subsidy	4020	
Diocesan Subsidy	4030	
TOTAL REVENUE	4000	

EXPENSES

Gross Salaries	5020	
Teachers - Religious		5021
Teachers - Lay		5022
Teachers - Substitute		5023
Aides and Special Instructors		5024
Administrative		5025
Maintenance		5026
Custodial		5027
Clerical		5028
Other Salaries		5029

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TITLE	ACCOUNT No.	ACCOUNT No.
Fringe Benefits	6000	
Employer FICA - Social Security		6100
Employer FICA - Medicare		6101
Health Insurance		6020
Pension - Religious		6010
Pension - Lay		6011
Unemployment Compensation		6040
Professional Growth		6050
Other Fringe Benefits		6060
 Transportation	 7100	
Mileage Reimbursement		7101
Vehicle Repair		7102
Petroleum-Oil-Lubricants (POL)		7103
Other Transportation		7108
 Utilities	 7400	
Telephone & Internet		7401
Heating Fuel		7402
Electricity		7403
Water and Sewer		7404
Scavenger Servicer		7405
 Books and Supplies	 8300	
Purchased for Resale		8301
Textbooks		8302
Workbooks		8303
Library Books		8304
Testing Material		8305
Periodicals		8306
Other Instructional Books and Supplies		8308
 School Equipment	 8600	
Audio-Visual Equipment		8601
Computers		8602
Physical Education Equipment		8603
Typewriters - Copiers - Office Machines		8604
Classroom Furnishing		8605
Office Furnishings		8606
Other Equipment		8608

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TITLE	ACCOUNT No.	ACCOUNT No.
Capital Improvements	8803	
Maintenance and Repairs	7600	
Contractual Services - GROUNDS		7601
Contractual Services - BUILDINGS		7602
Contractual Services - EQUIPMENT		7603
Repairs to Buildings (Parts)		7604
Repairs to Equipment (Parts)		7605
Equipment Rental - Repair - Purchase		7606
Janitorial Supplies		7607
Grounds Supplies		7610
Paper Goods		7611
Security		7612
Other Ordinary Maintenance		7618
Miscellaneous Printing - Postage - Office (No Rollup)		
Office Equipment - Supplies and Maintenance		8607
Office Equipment - Purchase		8609
Outside Printing		7300
Postage		7200
Office Supplies		8140
Telephone Answering Services		7500
Courier Services		7011
Other Printing - Postage - Office Supplies		8662
Food Services	7000	
Service Fees		7012
Other Concession Costs		7013
Building Property	8610	
Property - Casualty - Automobile Insurance		8611
Other Building Property		8612
Fundraising	8880	
Fundraiser #1		8881
Fundraiser #2		8882
Other Fundraisers		8888

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TITLE	ACCOUNT No.	ACCOUNT No.
Athletic Program Expenses	8210	
Athletic Program #1		8211
Athletic Program #2		8212
Other Athletic Programs		8218
 Miscellaneous (No Rollup)		
Conferences and Conventions		8641
Dues and Subscriptions		8400
Business Hospitality and Entertainment		8642
Meeting and Speakers		8510
Public Relations and Advertising		7310
Professional Service Fees		7010
Field Trips		8643
Student Casual Insurance		8630
Bank Charges		8651
Bad Debt Expense		8652
Contingency		8661
Other Miscellaneous		8660
 TOTAL EXPENSES	 5000-6000-7000-8000	

ASSETS

Cash	1010	
School Checking Account		1011
Cash Account - OTHER (Specify)		1019
 Investments	 1110	
Diocesan Savings Account		1111
Investments - OTHER (Specify)		1119

LIABILITIES

Notes Payable	2000	
Loans from the Diocese		2001
Other Liabilities - (Specify)		2009

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**Account
Number**

Title

REVENUE

4811	School Tuition - Collected Receipts for the regular school year received directly from the student
4812	Tuition Subsidy from Non-Host Parish Receipts for the regular school year paid by the student's parish
4813	Summer School Tuition School tuition received for sessions held in the summer
4814	Scholarships - CSA Scholarships funded by Catholic Services Appeal support
4818	Tuition - Other School tuition received but not included in the above accounts
4821	Resale of Books Funds received for books sold by the school
4822	Resale of Supplies Funds received for any supplies sold by the school
4828	Resale - Books and Supplies - Other Funds received for sale of books and supplies NOT included in the above accounts
4831	Registration Fees The receipts from registration fees
4832	Book Rental The receipts from book rentals
4833	Activity Fees Receipts from registration in various activities
4834	Finance Fees Fees charged as a result of late payments or checks returned due to non-sufficient funds

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Account Number	Title
4838	Other Fees Receipts from fees NOT included in the above accounts
4841	Bus Fees Receipts from bus fees
4848	Other School Transportation Receipts received from other forms of school transportation NOT included in the above accounts
4851	Lunch Program Receipts received from students for the school lunch program
4858	Other Food Concessions Receipts from food concessions NOT included in the above accounts
4861	Classroom Rental Receipts received from renting classrooms to outside groups
4868	Other Rentals and Leases Receipts received from rental of property NOT included in above accounts
4871	Government Aid Receipts received from the federal, state, and local government for educational expenses
4872	Government Food Service Receipts received from the federal, state, and local government for food service expenses
4873	Government Reimbursement Receipts received from the federal, state, and local government for reimbursement

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Account Number	Title
4874	Grant Aid Receipts received from governmental or private entity for approved educational grant expenses
4878	Other Government Other receipts received from the federal, state, and local government NOT included in above accounts
4881	Fundraiser #1 Total receipts from locally described fundraiser
4882	Fundraiser #2 Total receipts from locally described fundraiser
4887	Cash in Lieu of Fundraising Total cash received in lieu of having a fundraiser
4888	Other Fundraising Total receipts received from fundraising NOT included in the above accounts
4891	Scholarships Receipts received from scholarships
4892	Alumni Donations Receipts received from alumni in the form of donations
4893	Other Donations Receipts received from other than alumni in the form of donations
4898	Other Miscellaneous Receipts received from other sources NOT included in the above accounts
4381	Interest from Checking Interest received from checking account held at a local bank
4382	Interest from Endowment Fund Interest received from the Parish Educational Endowment Fund
4388	Other Interest Interest received from investment vehicles NOT included in the above accounts

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**Account
Number**

Title

4211	Athletic Program #1 Total receipts from locally described athletic program
4212	Athletic Program #2 Total receipts from locally described athletic program
4218	Other Athletic Programs Total receipts from athletic programs NOT included in the above accounts
4020	Parish Subsidy Receipts of support from local parish funds
4030	Diocesan Subsidy Receipts of support from the Diocese
4000	TOTAL REVENUE Total school-related revenue

EXPENSES

5021	Teachers - RELIGIOUS Salaries accrued and/or paid to religious employees of the school who hold teaching positions
5022	Teachers - LAY Salaries accrued and/or paid to lay employees of the school who hold teaching positions
5023	Teachers - SUBSTITUTE Salaries accrued and/or paid to substitute teachers
5024	Aides and Special Instructors Salaries accrued and/or paid to aides who assist on a daily basis and salaries paid to teachers who support special education programs

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**Account
Number**

Title

5025 Administrative

Salaries accrued and/or paid to lay employees of the school who hold administrative positions

5026 Maintenance

Salaries accrued and/or paid to maintenance workers caring for school properties

5027 Custodial

Salaries accrued and/or paid to janitorial staff caring for school properties

5028 Clerical

Salaries accrued and/or paid to clerical staff

5029 Other Salaries

Salaries accrued and/or paid to individuals performing services for the school NOT included in above amounts.

6100 Employer FICA - Social Security

Employer paid portion of FICA in support of Social Security component

6101 Employer FICA - Medicare

Employer paid portion of FICA in support of Medicare component

6020 Health Insurance

The amount of lay employees' health insurance paid by the employer

6010 Pension - RELIGIOUS

The amount of religious employees' pension paid by the employer

6011 Pension - LAY

The amount of lay employees' pension paid by the employer

6040 Unemployment Compensation

The amount paid for unemployment benefits

6050 Professional Growth

The amount paid for continuing education and professional growth of staff

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Account Number	Title
6060	Other Fringe Benefits The amount of paid benefits NOT included in the above accounts
7101	Mileage Reimbursement The amount paid for mileage driven by lay or religious employees in the performance of their duties
7102	Vehicle Repair The amount paid for vehicle repair and maintenance
7103	Petroleum-Oil-Lubricants (POL) Gas and oil and grease jobs required for school vehicles(s)
7108	Other Transportation The amount paid for transportation NOT included in the above accounts
7401	Telephone & Internet The cost of line charges, equipment rental, internet, local and long distance telephone service
7402	Heating Fuel The cost of heating school structures
7403	Electricity The cost of the electricity used in school structures
7404	Water and Sewer The cost of water and sewer services to the school
7405	Scavenger Service The cost of the removal of garbage and yard wastes
8301	Purchased for Resale The cost of materials that will be sold to the students of the school

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Account Number	Title
8302	Textbooks The cost of purchased textbooks
8303	Workbooks The cost of purchased workbooks
8304	Library Books The cost of books purchased for the library
8305	Testing Materials The costs of materials used in testing students
8306	Periodicals The cost of periodical publications
8308	Other Instructional Books and Supplies The cost of any instructional material NOT included in the above accounts
8601	Audio-Visual Equipment The cost of audio-visual equipment for school use
8602	Computers The cost of computers for school use
8603	Physical Education Equipment The cost of physical education supplies
8604	Typewriters - Copiers - Office Machines The cost of typewriters, copiers, and office machines for school use
8605	Classroom Furnishings The cost of furniture and other furnishings used in the class rooms
8606	Office Furnishings The cost of furniture and other furnishing used in the school's offices
8608	Other Equipment The cost of obtaining other school equipment nor included in the above accounts

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Account Number	Title
7601	Contractual Services - GROUNDS The cost of an outside company to maintain school grounds
7602	Contractual Services - BUILDINGS The cost of maintenance of school structures by an outside company
7603	Contractual Services - EQUIPMENT The cost of maintaining school equipment by an outside company
7604	Repairs to Buildings (Parts) The cost of supplies to replace or change in the school building
7605	Repairs to Equipment (Parts) The cost of supplies to replace or change in the equipment of the school
7606	Equipment Rental - Repair The cost of renting, repairing or purchasing new or used equipment
7607	Janitorial Supplies The cost of cleaning supplies used in janitorial functions
7610	Grounds Supplies The cost of items needed to maintain and keep up the school grounds
7611	Paper Goods The cost of paper goods for janitorial use
7612	Security The cost of securing the school, i.e. alarms, locks, special lights, motion detectors, etc.
7618	Other Ordinary Maintenance Other costs to maintain the school NOT included in the above accounts
8609	Office Equipment - Supplies and Maintenance The cost of materials and support needed for upkeep of the office equipment
8607	Office Equipment - Purchase The cost of buying new or used office equipment

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**Account
Number**

Title

7300	Outside Printing The cost of using printing services outside of the school
7200	Postage The cost of mailings by the school
8140	Office Supplies The cost of supplies used in the school's office
7500	Telephone Answering Services The cost of using outside services for telephone answering and message taking
7011	Courier Services The cost of using outside companies such as UPS and Fed Ex to delivery packages and/or letters
8662	Other Printing - Postage - Office Supplies Other costs incurred by the school's office NOT included in the above accounts
7012	Food Service Fees Fees paid to food service providers
7013	Other Concession Costs Other food concession costs NOT included in the above accounts
8611	Property - Casualty - Automobile Insurance The cost of property, casualty and automobile insurance for the school
8612	Other Building Property Other building related costs NOT included in the above accounts
8881	Fundraiser #1 The costs incurred by locally defined fundraiser
8882	Fundraiser #2 The costs incurred by locally defined fundraiser
8888	Other Fundraisers Other fundraising costs NOT included in the above accounts

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Account Number	Title
8211	Athletic Program #1 Total expenses of a locally defined athletic program
8212	Athletic Program #2 Total expenses of a locally defined athletic program
8218	Athletic Program - OTHER Total costs of an athletic program NOT included in the above accounts
8641	Conferences and Conventions The cost of sending an authorized employee of the school to a conference or convention
8400	Dues and Subscriptions The cost of subscribing to magazines and related school publications and monies paid for a school employee to belong to a school-related organization
8642	Entertainment The cost of hospitality and entertainment for school business
8510	Meetings and Speakers The cost of hosting a meeting or having a speaker make a presentation at a meeting
7310	Public Relations and Advertising The cost of flyers, banners and other forms of advertisement for the school
7010	Professional Service Fees The cost of providing professional services for the school (accounting-legal-actuarial, etc.)
8643	Field Trips The cost incurred in sponsoring field trips
8630	Student Casualty Insurance The cost of student casualty insurance
8651	Bank Charges The service charges incurred in maintaining banking services
8652	Bad Debt Expense The recognition of uncollectable obligations due to the school

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Number**

Title

8661 **Contingency**
 A budgeting category to provide for miscellaneous unforeseen expenses

8660 **Other Miscellaneous**
 The cost of other expenses related to the operation of the school NOT included in the above accounts

8803 **Capital Improvements**
 The costs of major capital repairs exceeding \$10,000

5000/6000/7
000/8000 **TOTAL EXPENSES**

Sum total of all expenses

ASSETS

1011 **School Checking Account**
 Bank account used by the school for issuing check disbursements

1019 **Cash**
 Bank accounts used by the school other than the central school checking account - these accounts are locally defined

1111 **Diocesan Savings Accounts**
 School funds invested in the Diocesan savings and loan fund

1119 **Investments - OTHER (Specify)**
 School investments other than the Diocesan Savings and Loan Fund - these accounts are locally defined

1000 **TOTAL ASSETS**
 Sum total of all assets

LIABILITIES

2001 **Notes Payable to Diocese**
 Loans taken out from the Diocesan Deposit and Loan Fund

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Title

2009 **Other Liabilities (Specify)**

Obligations other than loans from the Diocesan Deposit and Loan Fund - these accounts are locally defined