

School Chart of Accounts

CATHOLIC SCHOOL INCOME (INCLUDING PRE-K) (401 TO 499):

- 400 CATHOLIC SCHOOL INCOME**
 - 401.0 Tuition**
 - 401.1 Parental Payments**
 - 401.10 Supporting Parent Payments**
 - 401.11 Non-supporting Payments**
 - 401.12 International Payments**
 - 401.2 Tuition Assistance Program**
 - 401.3 Other Scholarship Income**
 - 401.4 Adopt-a-Student**
 - 410.0 Catholic School Finance Sharing (CSFS)**
 - 411.0 Government Reimbursements**
 - 411.1 Mandated Services**
 - 411.2 CAP**
 - 411.3 E-Rate**
 - 413.0 Fees**
 - 414.0 Books**
 - 419.0 Interest**
 - 420.0 Other Income (specify, use sub-accounts)**
 - 421.0 Student Activity Income**
 - 422.0 Return of Loans from DLF**
 - 440.0 Cafeteria Income**
 - 440.1 Sales**
 - 440.11 Lunch/Breakfast Sales**
 - 440.12 Other Cafeteria Sales**
 - 440.99 Adult Lunches**
 - 440.2 Subsidy**
 - 460.0 Latch Key**
 - 480.0 Advancement Income**
 - 480.1 Annual Fund**
 - 480.2 Donations**
 - 480.3 Bequests**
 - 480.4 Grants**
 - 480.9 Advancement Fundraising (net)**
 - 480.091 School \$10,000 Cash Raffle Income***
 - 480.092 School \$10,000 Cash Raffle Expenses***
 - 480.093 School Bingo Income***
 - 480.094 School Bingo Expenses***
- 499.0 Parish Subsidy**

CATHOLIC SCHOOL EXPENDITURES (INCLUDING PRE-K) (500 TO 580):

500 Administration

- 501.0 Salaries (gross)**
 - 501.1 Principal (gross)**
 - 501.2 Vice Principal (gross)**
 - 501.3 Secretary (gross)**
 - 501.4 Bookkeeper (gross)**
 - 501.5 IT Support (gross)**
 - 501.6 Guidance Counselor (gross)**
 - 501.7 International Student Director (gross)**
 - 501.8 Executive System Administrator (gross)**
- 502.0 Benefits**
 - 502.1 F.I.C.A.**
 - 502.2 Medicare**
 - 502.3 Health Insurance**
 - 502.4 Disability**
 - 502.5 Unemployment Insurance**
 - 502.6 Retirement**
 - 502.7 Workers' Compensation**
- 503.0 Supplies**
- 504.0 Telecommunications**
- 505.0 Memberships**
- 509.0 Other (specify, use sub-accounts)**

510 Instruction

- 511.0 Salaries (gross)**
 - 511.1 Teachers (gross)**
 - 511.2 Aides (gross)**
 - 511.3 Substitutes (gross)**
- 512.0 Benefits**
 - 512.1 F.I.C.A.**
 - 512.2 Medicare**
 - 512.3 Health Insurance**
 - 512.4 Disability**
 - 512.5 Unemployment Insurance**
 - 512.6 Retirement**
 - 512.7 Workers' Compensation**
- 513.0 Supplies**
- 514.0 Technology**
- 515.0 Textbooks**
- 516.0 Professional Development**
- 517.0 Purchased Services**
- 518.0 Library**
- 519.0 Other (specify, use sub-accounts)**

- 520 Transportation**
 - 521.0 Salaries (gross)**
 - 522.0 Benefits**
 - 522.1 F.I.C.A.**
 - 522.2 Medicare**
 - 522.3 Health Insurance**
 - 522.4 Disability**
 - 522.5 Unemployment Insurance**
 - 522.6 Retirement**
 - 522.7 Workers' Compensation**
 - 523.0 Supplies**
 - 524.0 Motor Vehicle Insurance**
 - 525.0 Bus Hire**
 - 527.0 Purchased Services**
 - 529.0 Other (specify, use sub-accounts)**

- 530 Operation & Maintenance**
 - 531.0 Salaries (gross)**
 - 532.0 Benefits**
 - 532.1 F.I.C.A.**
 - 532.2 Medicare**
 - 532.3 Health Insurance**
 - 532.4 Disability**
 - 532.5 Unemployment Insurance**
 - 532.6 Retirement**
 - 532.7 Workers' Compensation**
 - 533.0 Supplies**
 - 534.0 Insurance**
 - 535.0 Utilities**
 - 536.0 Repairs**
 - 537.0 Purchased Services**
 - 539.0 Other (specify, use sub-accounts)**

- 540 Cafeteria Expenses**
 - 541.0 Salaries (gross)**
 - 542.0 Benefits**
 - 542.1 F.I.C.A.**
 - 542.2 Medicare**
 - 542.3 Health Insurance**
 - 542.4 Disability**
 - 542.5 Unemployment Insurance**
 - 542.6 Retirement**
 - 542.7 Workers' Compensation**
 - 543.0 Supplies**
 - 544.0 Food and Beverages**
 - 545.0 Utilities**

- 547.0 Purchased Services
- 549.0 Other (specify, use sub-accounts)

- 550 General
 - 551.0 Faculty Residence (Housing)
 - 552.0 Auto Expenses
 - 553.0 Student Activities/Athletics
 - 553.1 Drama*
 - 553.2 Golf*
 - 553.3 Football*
 - 553.4 Baseball*
 - 554.0 Amounts Loaned to DLF
 - 555.0 Capital Expenses
 - 556.0 Other (specify, use sub-accounts)

- 560 Latchkey
 - 561.0 Salaries (gross)
 - 562.0 Benefits
 - 562.1 F.I.C.A.
 - 562.2 Medicare
 - 562.3 Health Insurance
 - 562.4 Disability
 - 562.5 Unemployment Insurance
 - 562.6 Retirement
 - 562.7 Workers' Compensation
 - 563.0 Supplies

- 570 School Support
- 580 Advancement Expenses
 - 581.0 Salaries (gross)
 - 581.1 Advancement Director (gross)
 - 581.2 Secretary (gross)
 - 582.0 Benefits
 - 582.1 F.I.C.A.
 - 582.2 Medicare
 - 582.3 Health Insurance
 - 582.4 Disability
 - 582.5 Unemployment Insurance
 - 582.6 Retirement
 - 582.7 Workers' Compensation
 - 583.0 Supplies
 - 584.0 Advertising
 - 585.0 Postage
 - 586.0 Telecommunications
 - 587.0 Travel Expenses
 - 589.0 Other (specify, use sub-accounts)

Note: ***Examples of sub-accounts.**

Modifying the School Chart of Accounts

The chart of accounts has been set up so that it can be used by large as well as small schools. Small schools may want to use the system without adding sub-accounts. As the size and complexity of the school increases, the need for more detailed information increases. In addition, pastors/principals and school finance councils need additional information to fulfill their responsibilities. The numbering system can be expanded by adding a decimal point after the main 3-digit main account number (e.g. xxx.1). The xxx would correspond to the 3-digit main account. An example of this would be: 480.091 School \$10,000 Cash Raffle Income.