

**CHART OF ACCOUNTS  
FOR  
SCHOOLS**

DIOCESE OF GARY  
 CHART OF  
 ACCOUNTS  
**REVENUE**  
 SCHOOLS

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
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 and 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 Rental and Leases	4868

DIOCESE OF GARY  
 CHART OF  
 ACCOUNTS  
 SCH **REVENUE**

<u>TITLE</u>	<u>Account</u>	<u>NUMBER</u>
Government and Grants	4870	
Government Aid		4871
Government Food Service		4872
Government Reimbursement		4873
Grant Aid		4874
Other Government		4878
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	
<b>TOTAL REVENUE</b>	<b>4000</b>	

DIOCESE OF GARY  
 CHART OF  
 ACCOUNTS  
**EXPENSES**  
 SCHOOLS

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
Gross Salaries	5020
Teachers - RELIGIOUS	5021
Teachers - L-AY	5022
TeaChers _ SUBSTITUTE	5023
Aides and Special Instructors	5024
Administrative	5025
Maintenance	5026
Custodial	5027
Glerical	5028
Fringe Benefits	6000
Other Salaries	5029
Employer FICA - Social Security	6100
Employer FICA - Medicare	6101
Health Insurance	6020
Pension - RELIGIOUS	6010
Pension - tAY	6011
U nemployment Compensation	6040
Professional Growth	6050
Other Fringe Benefits	6060
Transportation	7100
Mileage Reimbursement	7101
Vehicle Repair	7102
(POL) Petroleum - Oil - Lubricants	7103
Other Transportation	7108
Utilities	7400
Telephone	7401
Heating Fuel	7402
Electricity	7403
Water and Sewer	7404
Scavenger Service	7405

DIOCESE OF GARY  
 CHART OF  
 ACCOUNTS  
 SCHOOLS **EXPENSES**

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
<b>Books and Supplies</b>	8300
Purchased for Resale	8301
Textbooks	8302
Workbooks	8303
Library Books	8304
Testing Material	8305
Periodicals	8306
Other Instructional Books and Supplies	8308
<b>School Equipment</b>	8600
Audio-Visual Equipment	8601
Computers	8602
Physical Education Equipment	8603
Typewriters - Copiers - Office Machines	8604
Classroom Furnishings	8605
Office Furnishings	8606
Other Equipment	8608
<b>Capital Improvements</b>	8803
<b>Maintenance and Repairs</b>	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

DIOCESE OF GARY  
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 EXPENSES  
 SCHOOLS

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
Miscellaneous Printing - Postage - Office (No Rotlup)	
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	7011
Food Services	7000 8662
Service Fees	7012
Other Concession Costs	7013
<b>B</b> uilding Property	8610
Property - Casualty - Automobile Insurance	8611
Other Building Prope0	8612
Fundraising	8880
Fundraiser #1	8881
Fundraiser #2	8882
Other Fundraisers	8888
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

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**EXPENSES**  
 SCHOOLS

<u>TITLE</u>	<u>ACCOUNT NUMBER</u>
Professional Service Fees	7010
Field Trips	8643
Student Casual Insurance	8630
Bank Charges	8651
Bad Debt Expense	8652
Contingency	8661
Other Miscellaneous	8660
5000 - 6000 - 7000 - 8000 TOTAL EXPENSES	

**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





DIOCESE OF GARY  
CHART OF ACCOUNTS

**INSTRUCTIONS FOR SCHOOLS**

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

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

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 - Gash 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

4211 - Athletic Program #1

Total receipts from locally described Athletic Program

4212 - Athletic Program#Z

Total receipts from locally described Athletic Program

4218 - Other Athletic Programs

Total receipts from Athletic Programs NOT included in the above accounts

402A - 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

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.

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 - (POL) Petroleum - Oil - Lubricants

Gas, oil and grease jobs required for school vehicle(s)

7108 - Other Transportation

The amount paid for transportation NOT included in the above accounts

7401 - Telephone

The cost of line charges, equipment rental, 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

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 classrooms
- 8606 - Office Furnishings  
The cost of furniture and other furnishings used in the school's offices
- 8608 - Other Equipment  
The cost of obtaining other school equipment Nor included in the above accounts

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 - purchase 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

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 deliver packages and/or letters

8662 - Other Printing - Postage - Office Supplies  
other costs incurred by the school's office Nor 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 - Propertir - 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 Nor included in the above accounts

8211 - Athletic Program #1

Total eipenses 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 incrueded in the above accounts

864{ - Conferences and Gonventions

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

8661 - Gontingency

A budgeting category to provide for misceilaneous  
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 - 7000 - 8000 ToTAL EXPENSE Sum total of all  
expenses

1011 - School Ghecking Account

Bank account used by the School for issuing check  
disbursements

1019 - Cash Account - OTHER (Specify)

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

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

2009 - Other Liabilities (Specify)  
obligations other than loans from the Diocesan Deposit and  
Loan Fund - these accounts are locally defined

2000 - Total Liabilities Sum total of all  
liabilities