

***ELEMENTARY SCHOOL ACCOUNTS***

***DEFINITIONS***

## **ELEMENTARY SCHOOL CHART OF ACCOUNTS**

### **DEFINITIONS**

#### **INCOME**

This section contains the definitions of accounts listed as income for the Elementary School.

#### **4100 Income**

- 4111 *In-Parish Tuition* – Tuition payments from students in the parish.
- 4113 *Out-of-Parish Tuition* – Tuition payments from students who are not from the parish, including non-Catholic students.
- 4115 *Past-due Tuition* – Tuition due from prior years, and collected in the current year.
- 4117 *Prepaid Tuition* – Account for advance payments of tuition.
- 4118 *Kindergarten Tuition* – Tuition payment for kindergarten.
- 4119 *Pre-school Tuition* – Tuition payment for pre-school.
- 4120 *Day Care Fees* – Fees charged for day care.
- 4121 *Registration Fees* – Fees charged for registration of students.
- 4125 *Other Fees* – Other fees charged to students.
- 4151 *Donations/Gifts/Bequests* – Funds received from private individuals or organizations and grants from foundations.
- 4158 *Scholarship Aid* – Funds received for student scholarships, including transfers from scholarship endowment fund, except Visions for the Future.
- 4159 *Visions for the Future Scholarships* – Funds received for student scholarships from the Visions for the Future Fund.
- 4160 *Diocesan scholarships* – other
- 4161 *Receipts from Parent Groups* – Funds received from the Home/School Association and other parent groups.
- 4165 *Special Planned Fund Raising Events (School Sponsored)* – The proceeds from school sponsored and operated fund raising events (e.g, bazaars, garage sales, pictures, candy sales, magazine sales).

- 4177 *Capital Grants* - Used for grants other than from the government.
- 4178 *Government Receipts* - Used only for funds received from the government. Does not include non-cash items.
- 4179 *Miscellaneous Income* - Other income received which cannot be classified into any other income account.
- 4181 *School Bus Fees* - Monies received from students for transportation to and from school on either contracted or parish – owned vehicles.
- 4182 *Parent Reimbursement - Bus Fees*- Amount Received from the state to reimburse school families
- 4183 *Textbook and Supply Sales* - Monies received from the sale or rental of textbooks, workbooks, gym uniforms and common supplies such as pens, pencils, notebooks, etc.
- 4185 *Cafeteria Sales* - Funds received from school-operated cafeteria.
- 4187 *Athletic Income* - Any receipts from athletic events which are conducted by the school. Include gate receipts, donations, concessions, tournaments, etc.
- 4195 *Student Activities Income* - Receipts from various student groups for specific activities such as band or student council. Bookkeeper may chose to maintain sub-accounts for specific activities (e.g., student council, bank, etc.)
- 4198 *Exchange Account Income* - Monies received which are held for a specific purpose and which will be matched by an identical expense.

## **EXPENSES**

This section contains the definitions of accounts listed as expenses for the Elementary School.

- 4200 Instruction** consists of those activities which deal with or aid in the teaching of students or improve the quality of teaching. The activities of the teacher, principal, guidance personnel, and librarian are included here.
- 4211 *Salaries: Religious Professionals* - Stipends paid to religious personnel engaged in teaching, guidance, library or administrative activities in the school.
- 4213 *Salaries: Lay Professionals* - Salaries paid to lay personnel engaged in teaching, guidance, library or administrative activities in the school.
- 4215 *Salaries: Substitute Teachers* - Salaries paid to teachers who are substituting for other teachers. If teacher aides are used, record salaries here.
- 4220 *Instructional Materials* - Expenditures for all supplies consumed in the teaching-learning process including teacher, texts and books, periodicals, documents, lab materials, and all departmental supplies, etc.
- 4222 *Guidance and Testing* - Expenditures for vocational guidance or counseling, tests administered to students, including the Diocesan testing program.
- 4240 *Media Center* - Expenditures for books, periodicals, newspapers, audio/visual equipment, supplies and software for the library or media center.
- 4251 *Professional Development* - Costs incurred for faculty in-service workshops, meetings and like programs including fees for travel, dues, subscriptions, memberships and other expenditures incurred in attending or providing institutes, workshops, faculty meetings, principals' meetings, or other in-service programs. Also includes tuition reimbursement for courses.
- 4253 *Equipment Purchases* - All costs below \$2,500 for instructional equipment such as computers, etc. Costs of \$2,500 or more should be recorded in capital expense #4900.
- 4255 *Equipment-Repairs and Maintenance* - All costs associated with the maintenance and repair of instructional equipment including service contracts.
- 4259 *Graduation Expenses* - All costs for graduation including diplomas, speakers, gowns, etc.
- 4290 *Other Instructional Expenses* - Expenditures associated with the instructional program which cannot be included in the above accounts.

**4300 Administration** accounts refer to those activities which direct, control, or otherwise regulate the activities of the school and are not confined to a subject or a narrow phase of school activity.

4316 *Salaries: Office* - Salaries for secretaries, bookkeepers, nurse and other personnel engaged in the school's general business administration. Does not include salaries paid to administrators. Administrative salaries should be recorded in either account 4211 or 4213.

4320 *Fund Raising Expenses* - Expenses incurred by the school's development program, including any public relations expense such as advertising, promotion, recruitment, etc.

4341 *Office Materials and Supplies* - Expenditures for office materials and supplies such as paper, paper clips, office books, stationery, pens, pencils, etc. Include costs for Diocesan forms.

4343 *Postage* - Expenditures for postage and handling charges including express.

4345 *Dues and Subscriptions* - Dues and subscription fees for membership in local, regional or national associations and professional administrators' organization.

4349 *Printing and Duplicating* – Expenditures for printing notices, letters, handbooks, etc. Includes photocopy expenses.

4351 *Administrative Equipment Repairs* – Repairs and maintenance (including maintenance contract) on small equipment (e.g., computers, copiers, etc.).

4355 *Telephone* – costs incurred for telephone and internet service.

4357 *Automobile Expense* - Expenditures for operation and maintenance of school staff car. Also includes any faculty travel costs connected with everyday instructional activity.

4370 *Health Services* - Expenditures associated with health care, such as bandages, icepacks, etc.

4390 *Other Administrative Expense* - Record here any other administrative expense which does not fit any of the other accounts.

**4400 Operation and Maintenance of Facilities** consists of the activities concerned with keeping the physical plant open and ready to use. The term includes cleaning, heating, lighting, cooking, moving furniture, handling stores, caring for grounds, repairing equipment, and other such housekeeping activities as are repeated regularly on a daily, weekly, monthly basis.

4410 *Salaries: Maintenance* - Salaries of full-time, part-time and pro-rated portions of salaries of maintenance and plant supervisors, parish custodians and assistants, general utility personnel and those who clean and maintain buildings, and the grounds. Payments to independent contractors and companies are entered in account 4421 or 4445.

- 4421 *Repair and Maintenance of Buildings, Equipment and Grounds* - Costs of those activities concerned with keeping grounds, buildings and equipment at their original condition of completeness or efficiency through repairs. Examples are lumber, hardware, wiring supplies used by school employees, expenditures (labor and materials) for repair of buildings, and equipment through contractual agreement including general carpentry work, electrical repairs, plumbing, exterminating, painting, roof repairs, repairs to fences, playground surfaces, lawns, repair of burners, air conditioners and tractors, etc.
- 4431 *Utilities: Fuel* - Fuel oil or natural gas for heating.
- 4433 *Utilities: Electric*
- 4435 *Utilities: Water/Sewer*
- 4441 *Plant and Maintenance Supplies* - Expenditures for brooms, mops, soap, electrical fuses, light bulbs, cups, waxes, paint, glass, rakes, nails, etc.
- 4445 *Contracted Janitorial and Maintenance Service* - Expenditures made for janitorial and/or other contracted maintenance services. Including trash removal, snow plowing and window washing services.
- 4490 *Other Expenses* - Include here any maintenance or operational costs which cannot be included in the above accounts.

**4500 Faculty Residence** the school should bear a fair portion of the expenses for operating a faculty residence. Expenses for the residence are to be detailed in accounts 4501-4599. If the residence is shared with other religious not attached to the elementary school (e.g. religious education, pastoral ministers) the accountant semi-annually will allocate all costs on a percentage basis to other appropriate accounts (e.g., 3080, 5500 and 6500).

- 4511 *Salaries* - Salaries of full or part-time or pro-rated housekeepers, cooks and other personnel involved in the upkeep, maintenance and operation of the faculty building.
- 4521 *Repair and Maintenance of Buildings, Equipment and Grounds* - Cost of those activities concerned with keeping grounds, buildings and equipment at their original conditions of completeness or efficiency through repairs. Examples are paint, lumber, hardware, wiring supplies used by school employees, expenditures (labor and materials) for repair of buildings and equipment through contractual agreement including general carpentry work, electrical repairs, plumbing, exterminating, painting, roof repairs, repairs to fences, lawns, repairs to burners, air conditioners, tractors, etc.
- 4531 *Utilities: Fuel*
- 4533 *Utilities: Electric*
- 4535 *Utilities: Water/Sewer*

- 4541 *Materials and Supplies* - Expenditures for materials and supplies used in the operation of the faculty residence.
- 4550 *Insurance*
- 4553 *Telephone*
- 4555 *Automobile Expense*
- 4590 *Other Expenses* - Faculty residence expenses which do not fit into other classifications in this area.

**4600 Fixed Charges** are expenditures of a generally recurrent nature which are not readily allocable to other expense accounts.

- 4610 *FICA/Medicare* - School's share of FICA and Medicare for school employees.
- 4620 *Religious Retirement* - Expenditures for the religious community's retirement fund.
- 4630 *Health Insurance* - Expenditures for health insurance for all school personnel.
- 4640 *Workers' Compensation* - Payments made to cover workers' compensation.
- 4650 *Property and Liability Insurance* - Expenditures for property and liability insurance. Allocate an appropriate amount from parish insurance costs.
- 4690 *Other Fixed Charges* - Fixed charges which do not fit into the other categories.

**4800 Student Services and Activities**

- 4820 *School Bus Expense* - Expenditures associated with transportation of students to and from school either in contracted or parish-owned vehicles.
- 4830 *Textbooks and Supplies* - Expenditures for supplies and books purchased for resale or rental to students. Includes pens, pencils, erasers, paper, notebooks, gym suits, etc.
- 4840 *Cafeteria Expenses* - Expenditures for cafeteria, if the cafeteria is school operated.
- 4850 *Athletic Expenses* - Expenditures for the operation of any athletic events which are under the direct financial control of the school.
- 4860 *Extended Care* - Expenditures for operations of extended care services.
- 4870 *Student Activities Expense* - Costs incurred for student activities such as student council, band, etc. Bookkeeper should maintain a sub-ledger for each specific activity.

4890 *Exchange Account Expenses* - This account is to be used to record the disbursement of funds for special purposes and which is matched by an identical revenue. This identical revenue is in #4198.

**4900 Capital Expenses** Refer to page 7-14 for detail. See also 3900.

4920 *Buildings Related* - Refer to page 7-14 for detail. See also 3920.

4930 *Equipment/Furnishings* - Refer to page 7-14 for detail. See also 3930.

4990 *Other*

***RELIGIOUS EDUCATION ACCOUNTS***

***DEFINITIONS***

**RELIGIOUS EDUCATION CHART OF ACCOUNTS**

The Chart of Accounts provides for a great deal of flexibility by the user, and we wish to point out how you can use this Chart of Accounts to fit the unique needs of your program. The following rules apply:

1. Your religious education program does not have to use every account. Use only those which are needed to report your income and expense.
2. The account numbering system allows for creation of "sub-accounts" whenever the Chart of Accounts does not provide for sufficient detail. For example, account 5120 - Curriculum Fees, 5123 - Adult Education Fees, etc. The only restriction is that each "sub-account" which you create must fit within the definition of the account number which preceded it. You can sub-divide the previous account, to the extent that additional numbers are available, but you are not to create "new" accounts.
3. When reporting financial figures to the diocese, summarize all "sub-accounts" into the original Chart of Accounts. In other words, account numbers 5121, 5122, etc., would all be reported on line #5120.
4. When certain staffer facilities are shared (for example, the one church custodian works 40% of his time in the school building; or the local convent houses Religious for both elementary school and high school) each unit should bear a fair portion of the expenses incurred.

## **RELIGIOUS EDUCATION CHART OF ACCOUNTS**

### **DEFINITIONS**

#### **INCOME**

This section contains the definitions of accounts listed as income for Religious Education.

#### **5100 Income**

- 5110 *Tuition* - Tuition received from families of students enrolled in any religious education program. Include here past-due tuition.
- 5120 *Fees* - Registration, general or other fees. Includes special fees charged for sacramental programs, retreats and like activities.
- 5145 *Parish Assessments* - Applicable only to inter-parish religious education cooperatives. Monies received from parishes served by the cooperative.
- 5151 *Donations/Gifts/Bequests* - Monies received from private individuals or organizations, including grants from foundations earmarked for religious education.
- 5179 *Miscellaneous Income* - Reduction of savings account or other investments and other income received which does not fit into any other income account.
- 5190 *Exchange Account Income* - Monies received which are held for a specific purpose and which will be matched by an identical expense.

#### **EXPENSES**

This section contains the definition of accounts listed as expenses for Religious Education.

**5200 Instruction** consists of those activities which deal with or aid in the teaching or improving the teaching or improving the quality of the activities of the catechist, the DRE, and other personnel are included here.

- 5211 *Salaries: Religious Professionals* - Salaries paid to religious personnel contracted by the parish in religious education.
- 5213 *Salaries: Lay Professionals* - Salaries and/or stipends paid to lay personnel. Include DRE, CRE, or local contact persons.
- 5220 *Instructional Department Expenses* - Expenditures for instructional materials including teacher books, student textbooks, periodicals, pamphlets, notebooks, pens, pencils, crayons, paper, chalk, etc.

- 5240 *Media Center* - Expenditures for books, periodicals, newspapers, etc., set apart as reference or library reading. Account includes purchase or rental of audio-visuals, both software and hardware and audio-visual supplies.
- 5251 *In-Service Training* - Expenditures for staff tuition, travel, dues, subscriptions or memberships and other costs incurred in attending institutes, workshops, faculty development programs, conferences and conventions.
- 5260 *Adult Education* - All program expenditures associated with adult education, including speaker's fees, transportation reimbursement for those persons providing services, books, printing, etc.
- 5290 *Other Instructional Expenses* - Expenditures associated with the instructional program which cannot be included in the above accounts.

**5300 Administration** refers to those activities which direct, control or otherwise regulate the activities of the religious education program and are not confined to a subject or a particular phase of the program activity.

- 5316 *Salaries: Office* - Salaries for secretaries, bookkeepers, and other office personnel.

NOTE: This does not include salaries paid to administrators. Administrators' salaries are recorded in either account 5211 or 5213. (If the secretarial services for religious education are performed by the parish secretary, an appropriate amount of the secretary's salary should be allocated to religious education.)

- 5341 *Office Materials and Supplies* - Expenditures for office materials and supplies such as paper, paper clips, office books, stationery, and forms ordered from printing services for use in religious education, etc.
- 5343 *Postage* - Expenditures for postage including handling and express charges.
- 5345 *Dues and Subscriptions* - Expenditures for membership national, regional or local associations pertaining to the making of policy or the administration of religious education programs. AREA AND NCEA membership dues are typical examples.
- 5349 *Printing and Duplicating* - Expenditures for publishing annual reports, catechists' directories, program calendars for the RE program, etc. Includes photocopy expenses.
- 5351 *Repair and Maintenance of Equipment* - Expenditures for repairs and maintenance (including maintenance contract) on small equipment, such as computers, copiers, etc.
- 5355 *Telephone* – Costs incurred for telephone and internet service.
- 5357 *Auto and Travel Expenses* - Expenditures for operating auto assigned to religious education (or DRE). Includes all costs for maintenance and fuel. Record here also funds paid to catechists or volunteers for mileage.

5390 *Other Administrative Expense* - Record here other administrative expense which does not fit in any of the above accounts.

**5400 *Operation and Maintenance of Facilities*** includes all activities concerned with keeping the physical plant open and ready for use. The term includes heating, lighting, cleaning, moving of furniture, care of grounds, handling of stores, normal repair and maintenance, etc. Use accounts 5411-5499 if the religious education facilities are separate (e.g., not part of the local elementary school), otherwise combine allocated costs under one account - Operation and maintenance of facilities 5400.

5410 *Salaries* - Salaries of full-time and part-time plant managers and supervisors, and pro-rated portions of salaries of custodians and assistants, general utility personnel and those who clean and maintain the buildings and grounds. Payments to independent contractors and companies are not entered in this account but rather account 5421 and 5445.

5421 *Repair and Maintenance of Buildings, Equipment and Grounds* - Cost of those activities that are concerned with keeping grounds, buildings and equipment at their original condition of completeness or efficiency through repairs. Examples are lumber, hardware, wiring supplies used by school employees, expenditures, (labor and materials) for repair of buildings and equipment through contractual agreement including general carpentry work, electrical repairs, plumbing, exterminating, painting, roof repairs, repairs to fences, playground surfaces, lawns, repairs to burners, air conditioners, mowers, etc.

5431 *Fuel* - Fuel oil or natural gas used in heating.

5433 *Electric*

5435 *Water/Sewer*

5441 *Materials and Supplies* - Expenditures for brooms, mops, soap, electrical fuses, light bulbs, cups, waxes, paint, glass, rakes, nails, etc.

5445 *Contracted Janitorial and Maintenance Services* – Costs incurred for maintenance and/or janitorial services.

5490 *Other* – expenses that cannot be included in the above accounts.

**5500 *Faculty Residence*** If applicable, the religious education program should bear a fair portion of the expenses of operating a faculty residence. These costs should be allocated on a percentage basis and charged to account 5500 if religious education personnel are housed in the local convent. Record here also any living expenses paid to religious personnel not residing in the convent.

**5600 *Fixed Charges*** are expenditures of a generally recurrent nature which are not readily allocable to other expense accounts

5610 *FICA/Medicare* - Parish share of FICA and Medicare for religious education employees.

- 5620 *Religious Retirement* - Contribution paid annually to the religious community's retirement fund.
- 5630 *Health Insurance* – Costs incurred for health insurance for all Religious Education personnel.
- 5640 *Workers' Compensation* - Payments made to cover workers' compensation.
- 5650 *Property and Liability Insurance* - Expenditures for property and liability insurance.
- 5690 *Other Fixed Charges* - Fixed charges which do not fit into the other categories.

**5800 Student Services and Activities**

- 5870 *Student Activity Expense* - Include here any expenses incurred in field trips or other programs, include retreats for children which are connected with the religious education program.
- 5890 *Exchange Account Expense* - This account is to be used to record disbursements of funds for special purposes and which is matched by an identical revenue. The revenue is recorded in account 5190.

**5900 Capital Expense** - Refer to page 7-14 for detail. See also 3900.

- 5920 *Building Related* - Refer to page 7-14 for detail. See also 3920
- 5930 *Equipment* - Refer to page 7-14 for detail. See also 3930.
- 5990 *Other*

***HIGH SCHOOL ACCOUNTS***

***DEFINITIONS***

## **HIGH SCHOOL CHART OF ACCOUNTS DEFINITIONS**

### **INCOME**

**6100 Income** section contains the definitions of accounts listed as income in the High School Chart\_of Accounts. These definitions are to be used to determine the proper allocations of cash received during the fiscal year.

#### **Tuition and Fees**

- 6111 *In-Parish Tuition* - Tuition payments from students in the parish, or from supporting parishes.
- 6113 *Out-Of-Parish Tuition* - Tuition payments from students who are not from the parish, including non-Catholic students. (If you need only one tuition account, use account 6111).
- 6115 *Past-Due Tuition* - Tuition due from prior years, and collected in the current year.
- 6117 *Prepaid Tuition* - Account for advance payments of tuition.
- 6121 *Registration Fees* – Fees charged for registration of students.
- 6123 *Graduation Fees* - Any costs for graduation including diplomas, speakers, gowns, etc.
- 6125 *Other Fees* – Any other fees charged to students.
- 6127 *Curriculum Fees* - Funds received from students for various courses for which a fee is charged. Use this account if you do not segregate by department. Accounts 6128-6139 are open accounts to be used for fees charged for specific subject disciplines such as art, science, etc.

#### **Development and Fundraising**

- 6145 *Annual Catholic Appeal Rebate* - Funds received from the Annual Catholic Appeal.
- 6151 *Donations/Gifts/Bequests* - Money received from private individuals or organizations, including grants from foundations.
- 6156 *Alumni* - Monies received from alumni.
- 6158 *Scholarship Aid* - Money received from students' scholarships, including transfers from scholarship fund, except Visions for the Future.
- 6159 *Visions for the Future Scholarships* - Money received from Visions for the Future.
- 6160 *Diocesan scholarships - Other*
- 6161 *Receipts from Parent Groups* - All monies received from the Home/School Association or parent groups.

- 6165 *Special Planned Fund Raising Events (School Sponsored)* – Proceeds from school sponsored and operated fund raising events (e.g., candy sales, magazine sales, bazaars, garage sales, etc.).

### **Other Income**

- 6171 *Rental of Facilities* – Fees or rents received from organizations for use of facilities, such as auditorium, cafeteria, etc.
- 6175 *Interest Income* – Interest income from checking and savings accounts. Also includes interest income for endowment funds, which will be used for operating budget expenses.
- 6178 *Government Receipts* – Used only for funds received from the government. Does not include non-cash items.
- 6179 *Miscellaneous Income* – Reduction of savings account or other investment and other income received which cannot be classified into any other income accounts.
- 6181 *School Bus Fees* – Monies received from students for transportation to and from school on either contracted or school-owned buses.
- 6183 *Bookstore Sales* – Monies received from the sale or rental of textbooks, workbooks, gym uniforms and common supplies such as pens, pencils, notebooks, etc.
- 6185 *Cafeteria Sales* – Any monies received from the sale of lunches to students and faculty, if the cafeteria is a school-run operation.

### **Student Services and Activities**

- 6187 *Athletic Income* – Receipts from athletic events. Such receipts include gate receipts, donations, concessions, etc. Bookkeeper should maintain sub-accounts for specific sports (e.g., football, basketball, etc.).
- 6195 *Student Activities Income* – Receipts from various student groups for specific activities such as band or student council. Bookkeeper should maintain a sub-account for specific activities (e.g., student council, band, chorus, etc.).
- 6198 *Exchange Fund Income* – Monies received which are held for a specific purpose and which will be matched by an identical expense.

## **EXPENSES**

This section contains the definitions of expenses as listed in the High School Chart of Accounts.

- 6200 Instruction** as a general term for this series of accounts, consists of those activities which deal with or aid in the teaching of students or improve the quality of teaching. The activities of the teachers, guidance personnel, and librarians are included here.
- 6211 *Salaries: Religious Professionals* - Salaries paid to religious personnel engaged in teaching, guidance, library and other instructional activities.
- 6213 *Salaries: Lay Professionals* - Salaries paid to lay personnel engaged in teaching, guidance, library and other instructional activities.
- 6215 *Salaries: Substitute Teachers* - Salaries paid to teachers who are substituting for other teachers.
- 6217 *Stipends-Athletic* - Stipends paid to coaches which are in addition to teaching salaries.
- 6219 *Stipends-Non-Athletic* - Stipends paid to individuals for non-athletic activities such as drama, cheerleading, etc.
- 6220 *Instructional Department Expenses* - Use this account if you do not record expenditures by department. Instructional Department Expenses include teacher texts, periodicals, pamphlets, chalk, maps, transparencies, chemicals, etc., and all departmental supplies.
- 6241 *Library Books and Periodicals* - Expenditures for books, periodicals and newspapers set apart for reading, study or reference.
- 6243 *Library Audio/Visual* - Expenditures for audio/visual materials and supplies including hardware and software, movie projectors, tape recorders, screens, video tape recorders, tapes, films, etc.
- 6245 *Library Supplies* - Expenditures for library operations (e.g., office supplies, index cards, pencils, paper and small equipment).
- 6251 *Professional Development* - Costs incurred for faculty in-service and like programs for the instructional staff including fees for travel, dues, subscriptions, memberships and other expenditures incurred in attending or providing institutes, workshops, faculty meetings, etc. Also includes tuition reimbursement for courses.
- 6253 *Instructional Equipment Purchases* - All costs below \$2,500 for instructional equipment. Costs of \$2,500 or more should be in capital expense #6900.

- 6255 *Instructional Equipment-Repairs and Maintenance* - All costs associated with the maintenance and repair of instructional equipment including service contracts.
- 6259 *Graduation Expenses* - All costs for graduation including diplomas, speakers, gowns, etc.
- 6290 *Other Instructional Expenses* - Expenditures associated with the instructional program which cannot be included in the other accounts above.

**6300 Administration** refers to those activities which direct, control or otherwise regulate the activities of the school and are not confined to a subject or a narrow phase of school activity.

- 6311 *Salaries: Administrative - Religious* - Salaries for religious administrators including principals and assistants, finance directors or business managers, deans, development directors, etc.
- 6313 *Salaries: Administrative - Lay* - Salaries for professional lay administrators including principals and assistants, finance directors or business managers, deans, development directors, etc.
- 6316 *Salaries: Office* - Salaries for secretaries, bookkeepers, and other personnel engaged in the school's general administration.
- 6320 *Development/Fund Raising* - Expenses incurred by the school's development program, including any public relations expense such as advertising, promotions, etc.
- 6330 *Recruitment Expense* - All expenditures related to the school's recruitment program.
- 6341 *Office Materials and Supplies* - Expenditures for office material and supplies such as paper, paper clips, office books, stationery, forms, pens, pencils, costs for Diocesan forms, etc.
- 6343 *Postage* - Costs incurred for postage, express and handling.
- 6345 *Dues and Subscriptions* - Dues and subscriptions fees for membership in local, regional or national associations and professional administrators' organizations.
- 6347 *Professional Services* - Expenditures for professional services provided by accountants, business and educational consultants, computer service firms or any purchased professional service.
- 6349 *Printing and Duplicating* - Expenditures for printing forms, report cards, letters, etc. Also includes photocopy expenses.
- 6351 *Administrative Equipment Repair and Maintenance* - Repairs and maintenance (including maintenance contract) on small equipment such as copiers, etc.
- 6353 *Computer* - For administrative computer lease, maintenance, service contracts and computer supplies.
- 6355 *Telephone* – Costs incurred for telephone and internet service.

- 6357 *Auto* - Ordinary costs of operating and maintaining the school's auto including insurance and would include any faculty travel costs, if any, connected with everyday instructional activities.
- 6370 *Health Services* - Expenditures associated with health care, such as bandages, icepacks, etc. Nurse's salary, if on staff, is included in administrative salaries. If a fee is paid to non-staff nurse, include here.
- 6390 *Other Administrative Expenses* - Expenditures associated with the administration which cannot be included in other accounts.

**6400** *Operation and Maintenance of Facilities* consists of the activities concerned with keeping the physical plant open and ready for use. The term includes cleaning, heating, lighting, cooking, moving furniture, handling stores, caring for grounds, repairing equipment, and other such housekeeping activities as are repeated regularly on a daily, weekly, monthly or seasonal basis.

- 6410 *Salaries: Maintenance* - Salaries of full-time, part-time, and pro-rated portions of salaries of maintenance and plant supervisors, parish custodians and assistants, general utility personnel and those who clean and maintain the buildings and grounds. Payment to independent contractors and companies are not entered in this account but rather in account 6421 and 6445.
- 6421 *Repair and Maintenance of Buildings, Plant Equipment and Grounds* - Costs of those activities concerned with keeping grounds, buildings and plant equipment at their original condition of completeness or efficiency through repairs. Examples are purchase of lumber, hardware, wiring supplies used by school employees, expenditures, (labor and materials) for repair of buildings and equipment through contractual agreement including general carpentry work, electrical repairs, repairs to fences, playground surfaces, lawns, repair of burners, air conditioners and tractors, etc.
- 6431 *Fuel* - Fuel oil or natural gas for heating.
- 6433 *Electric*
- 6435 *Water/Sewer*
- 6441 *Plant and Maintenance Supplies* - Expenditures for brooms, mops, soap, electrical fuses, light bulbs, cups, waxes, paint, glass, rakes, nails, etc.
- 6445 *Contracted Janitorial and Maintenance Services* - Expenditures made for janitorial and/or other contracted maintenance services. Including trash removal, snow plowing and window washing services.
- 6490 *Other Expenses* - Include here any maintenance or operational costs which do not fit into other classifications in this area.

**6500 Faculty Residence** The school should bear a fair portion of the expenses of operating the faculty residence. These costs should be allocated on percentage basis and charged to account 6500. If the faculty residence is utilized only for the high school, expenses are detailed in accounts 6501-6599.

6511 *Salaries* - Salaries of full-time or part-time or pro-rated housekeepers, cooks and other personnel involved in the upkeep, maintenance and operation of the faculty building.

6521 *Repair and Maintenance of Buildings, Equipment and Grounds* - Costs of those activities concerned with keeping grounds, buildings and equipment at their original condition of completeness or efficiency through repairs. Examples are paint, lumber, hardware, wiring supplies used by school employees, expenditures (labor and materials) for repair of buildings and equipment through contractual agreement including general carpentry work, electrical repairs, plumbing, exterminating, painting, roof repairs, repairs to fences, lawns, repairs to burners, air conditioners, tractors, etc.

6531 *Utilities: Fuel*

6533 *Utilities: Electric*

6535 *Utilities: Water/Sewer*

6541 *Materials and Supplies* - Expenditures for materials and supplies used in the operation of the faculty residence.

6550 *Insurance* – Costs incurred for residence insurance.

6553 *Telephone* – Costs incurred for telephone and internet service.

6555 *Automobile Expense* - Expenditures for the operation of automobiles assigned to faculty residence.

6590 *Other Expenses* - Faculty residence expenses which do not fit into other classifications in this area.

**6600 Fixed Charges** are expenditures of a generally recurrent nature which are not readily allocable to other expense accounts.

6610 *FICA/Medicare* - School's share of FICA and Medicare for school employees.

6620 *Religious Retirement* - Contributions paid annually to religious communities for their retirement fund.

6630 *Health Insurance* - Expenditures for health insurance for all high school personnel.

6640 *Workers' Compensation* - Payments made to cover workers' compensation.

6650 *Property and Liability Insurance* - Expenditures for property and liability insurance.

6690 *Other Fixed Charges* - Fixed charges which do not fit into the other classifications in this area.

**6800 Student Services and Activities**

6820 *School Bus Expense* - Expenses normally associated with the conveyance of students to and from school on either contracted or school-owned buses.

6830 *Bookstore Expenses* - Expenses for supplies and books purchased for resale or rental to students. Includes books, pencils, notebooks, gym suits, etc.

6840 *Cafeteria Expense* - Expenses for operation of cafeteria, if cafeteria is school operated.

6850 *Athletic Expense* - Expenditures for school's athletic programs, such as cost for uniforms, officials, rental of facilities, travel, etc. Bookkeeper should maintain subaccounts for specific expenses for each sport (use account numbers 6851-6869). Do not charge salaries to these accounts.

6870 *Student Activities Expense* - Costs incurred for student activities such as student council, band, etc. Bookkeeper should maintain sub-accounts for each specific activity (use account numbers 6871-6889).

6890 *Exchange Account Expense* - This account is to be used to record the disbursement of funds for special purposes and which is matched by an identical revenue.

**6900 Capital Expense** Refer to page 7-14 for detail. See also 3900.

6920 *Building Related* - Refer to page 7-14 for detail. See also 3920.

6930 *Equipment/Furnishings* - Refer to page 7-14 for detail. See also 3930.

6990 *Other*

***CEMETERY ACCOUNTS***

***DEFINITIONS***

## **CEMETERY CHART OF ACCOUNTS DEFINITIONS**

### **INCOME**

- 7100** **Income** – This section contains the definitions of accounts listed as income for the Cemetery.
- 7110            *Sale of Graves* – income from the sale of graves including burial vaults.
- 7120            *Sale of Niches/Crypts* – income from the sale of single and companion Niches and Crypts.
- 7130            *Interment Fees* – income from the opening and closing of a grave.
- 7140            *Monument Application Fees* – income to install memorials, monuments and vase assembly.
- 7150            *Foundations for Memorials* – income from temporary or permanent foundations.
- 7190            *Other* – income from cleaning memorials and monuments.

### **EXPENSES**

- 7300** **Administration** is expense related to the daily administration of the cemetery.
- 7310            *Salaries: Office* – for secretaries, clerical and manager.
- 7320            *Supplies* – expenses for all office supplies
- 7390            *Other* – all other administration related expenses.
- 7400** **Operation and Maintenance** is expense related to the upkeep of the cemetery.
- 7410            *Salaries: Maintenance* – Salaries for maintenance personnel.
- 7420            *Lawn Maintenance* – Expenses related to the care of the lawn and gardens.
- 7430            *Waste Removal* – Expense incurred for trash removal.
- 7440            *Utilities: Water/Sewer/Electric*

7450            *Foundations and Memorials* – costs incurred to install and/or remove foundations and memorials.

7490            *Other* – all other expenses incurred by maintenance.

**7600        *Fixed Charges***

7610            *FICA/Medicare* – cemetery portion of FICA and Medicare costs for all cemetery employees.

7630            *Health Insurance* – medical insurance costs for all cemetery employees.

7640            *Workers Compensation* – workers compensation costs for cemetery employees.

7650            *Property & Liability Insurance* – costs incurred for P&L insurance.

7690            *Other* – any other fixed costs not included in the above accounts.

**7900        *Capital***

7920            *Development* – any cost incurred between \$2,500 and \$24,999 for the ongoing development of the cemetery.

7930            *Equipment* – any cost incurred between \$2,500 and \$24,999 for cemetery equipment.

7990            *Other* – any other expense incurred between \$2,500 and \$24,999.