

**Diocese of Fall River
School Common Chart of Accounts
Fall 2018**

Acct Type	Ledger Sheet Acct No.	Account Name	Description
Income - Summary	102-02-000	Tuition and Fees	Revenue related to mandatory tuition and fee charges
Income - Tuition and Fees Sub Acct	102-02-001	Tuition	Includes all tuition related income
Optional Tuition Sub-Accounts			
Income - Tuition and Fees Sub Acct	102-02-001a	Parishioner Tuition	Includes tuition paid by parishioners
Income - Tuition and Fees Sub Acct	102-02-001b	Non-Parishioner Tuition	Includes tuition paid by non-parishioners
Income - Tuition and Fees Sub Acct	102-02-001c	Past Years Tuition	Includes tuition from previous years that was not recognized
Income - Tuition and Fees Sub Acct	102-02-001d	Parish subsidy	Includes parish tuition subsidy
Income - Tuition and Fees Sub Acct	102-02-001e	FACE tuition	Includes tuition paid by FACE on behalf of student
Income - Tuition and Fees Sub Acct	102-02-001f	Other tuition	Includes tuition paid by sources not previously outlined
Income - Sub Acct	102-02-002	Tuition Discounts/Abatements	Contra Revenue account, negative items are booked here to account for discounts
Optional Tuition Sub-Accounts			
Income - Tuition and Fees Sub Acct	102-02-002a	Early Pay Discount	Discounts provided for early payment
Income - Tuition and Fees Sub Acct	102-02-002b	Sibling Discount	Sibling Discounts
Income - Tuition and Fees Sub Acct	102-02-002c	Tuition Refund	Tuition Refunded (if a student leaves mid-year)
Income - Tuition and Fees Sub Acct	102-02-002d	School Based Aid	Tuition Aid provided by the school (not FACE)
Income	102-02-003	Registration Fees	Income related to registration fees
Income	102-02-004	Book Fees	Includes income related to Book Fees
Income	102-02-005	Application Fees	Includes income related to Application Fees
Income	102-02-006	Miscellaneous Fees	Includes any miscellaneous fees charged families that are not expressly noted above.
Income - Summary	110-02-000	Contributions	Revenue related to donations and/or fundraising events
Income - Contributions Sub Account	110-02-001	Donations	General donations made to the school
Optional Donation Sub Accounts			
Income - Contributions Sub Account	110-02-001a	Bequests	Donations left to a school in a will
Income - Contributions Sub Account	110-02-001b	Other Donations	Non-bequest donations
Income - Contributions Sub Account	110-02-002	Fundraising	Includes income from all fundraising activities
Optional Fundraising Sub Accounts			
Income - Fundraising Sub Accounts	110-02-002a	Golf Outing	
Income - Fundraising Sub Accounts	110-02-002b	Annual Auction	
Income - Fundraising Sub Accounts	110-02-002c	Calendar Sales	
Income - Fundraising Sub Accounts	110-02-002d	Bingo	
Income - Fundraising Sub Accounts	110-02-002e	Fundraising Fee	
Income - Summary	120-02-000	Other Revenue	Includes all Revenue not included in Tuition or Contributions
Income - Other Revenue Sub Account	120-02-001	Rent	Rental Income paid to the school
Income - Other Revenue Sub Account	120-02-002	Extended Day Fees	Income related to Pre-school and after-school care
Income - Other Revenue Sub Account	120-02-003	Interest - Bank	Income related to interest paid to the school
Income - Other Revenue Sub Account	120-02-004	Parish	Income related to Parish subsidies paid to the school, not including tuition related payments.
Income - Other Revenue Sub Account	120-02-005	Food Services	Income related to food sales at the school
Optional Food Services Sub Accounts			
Income - Food Services Sub Accounts	120-02-005a	Hot Lunch	
Income - Food Services Sub Accounts	120-02-005b	Milk Money	
Income - Other Revenue Sub Account	120-02-006	Athletics/After School Activities	
Income - Other Revenue Sub Account	120-02-007	Entertainment & Socials	
Income - Other Revenue Sub Account	120-02-008	Spec. Prog. & Trans.	Includes events held during school hours like field trips
Income - Other Revenue Sub Account	120-02-009	Miscellaneous	Includes other miscellaneous items like filed pictures, uniforms, text books, supplies, etc...
Expense - Summary Acct	300-02-000	Compensation Expense	Includes all expenses related to payroll
Expense - Compensation Sub Acct	300-02-001	Salaried Staff Compensation	Includes all wages paid to salaried school staff
Optional Salaried Staff Compensation Sub Accounts			
Expense - Salaried Staff Sub Account	300-02-001a	Administrators	
Expense - Salaried Staff Sub Account	300-02-001b	Teachers	
Expense - Salaried Staff Sub Account	300-02-001c	Custodial	
Expense - Compensation Sub Acct	300-02-002	Hourly Staff Compensation	Includes all wages paid to hourly school staff
Optional Hourly Staff Compensation Sub Accounts			
Expense - Hourly Staff Sub Account	300-02-002a	Teachers Aides	
Expense - Hourly Staff Sub Account	300-02-002b	Non-core class instructors	Includes Music, Art, Gym teachers, etc...
Expense - Compensation Sub Acct	300-02-003	Salaries - Extended Day	Includes payments made for before and afterschool care that is not part of staffers normal wages
Expense - Compensation Sub Acct	300-02-004	Salaries - Substitute Teachers	Includes payments made to substitute teachers
Expense - Summary Account	310-01-000	Payroll Taxes and Benefits	Includes Expense accounts related to Employee Taxes and Benefits
Expense - Taxes and Benefits Sub Account	310-01-001	Workers Compensation Insurance	Includes expenses related to Worker's Comp Insurance
Expense - Taxes and Benefits Sub Account	310-01-002	Lay Pension Billing- Dioc. Assessment	Includes expenses related to frozen lay pensions
Expense - Taxes and Benefits Sub Account	310-01-003	Health & Dental Insurance	Includes expenses related to employee medical and dental insurance
Optional Health and Dental Insurance Sub Accounts			
Expense - Health & Dental Insurance Sub Acct	310-01-003a	Medical Expense	
Expense - Health & Dental Insurance Sub Acct	310-01-003b	Dental Expense	
Expense - Taxes and Benefits Sub Account	310-01-004	Employer's Portion of FICA	Includes Expenses paid for Employer portion of FICA (Not Employee Portion)

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Acct Type	Ledger Sheet Acct No.	Account Name	Description
Expense - Taxes and Benefits Sub Account	310-01-005	Disability and Life Insurance	Includes expenses paid by the school for Life and Disability Insurance
Expense - Taxes and Benefits Sub Account	310-01-006	403B Expenses	Includes expenses paid by the school for 403B expenses (not employer portion)
Expense - Summary Account	320-02-000	Instructional and Administrative Expenses	Includes expense accounts related to instructional and Admin expenses
Expense - Instr and Admin Sub Account	320-02-001	Contract Services - Technical and Professional	Includes contracted specialists, technology support who are not on the payroll
Expense - Instr and Admin Sub Account	320-02-002	Office Supplies	Includes supplies, pens, paper, pencils, tape, etc...
Expense - Instr and Admin Sub Account	320-02-003	Teaching Supplies	Includes teaching supplies (school projects, classroom supplies etc...)
Expense - Instr and Admin Sub Account	320-02-004	Textbooks	Includes costs related to purchasing classroom textbooks
Expense - Instr and Admin Sub Account	320-02-005	Testing	Includes expenses related to testing
Expense - Instr and Admin Sub Account	320-02-006	Marketing and Advertising	Includes costs related to marketing and advertising
Expense - Instr and Admin Sub Account	320-02-007	Payroll Processing Fees	Includes 3rd party costs to process payroll
Expense - Instr and Admin Sub Account	320-02-008	Professional Days and Development	Includes expenses related to in-service days, or prof. development days
Expense - Instr and Admin Sub Account	320-02-009	Other Instructional and Administrative	Includes any supplies not included in 320-02-001 or 320-02-002
Optional Other Instr and Admin Sub Accounts			
Expense - Other Instr and Admin Sub Acct	320-02-009a	Computer Supplies	
Expense - Other Instr and Admin Sub Acct	320-02-009b	Custodial Supplies	
Expense - Other Instr and Admin Sub Acct	320-02-009c	Computer Lab	
Expense - Other Instr and Admin Sub Acct	320-02-009d	Library	
Expense - Summary Account	330-02-000	Facility Fundamentals Expense	
Expense - Facility Fundamental Sub Acct	330-02-001	Telephone/Cable	Includes Telephone and/or Cable Bill
Expense - Facility Fundamental Sub Acct	330-02-002	Water/Sewer	Includes Water/Sewer Bill
Expense - Facility Fundamental Sub Acct	330-02-003	Heat	Includes heat related bills including contract supply bills
Expense - Facility Fundamental Sub Acct	330-02-004	Electricity	Includes electric power related bills including contract supply bills
Expense - Facility Fundamental Sub Acct	330-02-005	Property Insurance	Includes expenses related to property insurance billed by the chancery
Expense - Facility Fundamental Sub Acct	330-02-006	Facilities Maintenance	Includes routine building maintenance. Examples include plowing, landscaping, waste removal, window washing, heating, electric, etc...
Expense - Facility Fundamental Sub Acct	330-02-007	Facilities Supplies	Includes all custodial supplies
Expense Summary Account	340-02-000	Equipment Maintenance	
Expense - Equipment Maintenance Sub Acct	340-02-001	Equipment Maintenance	Includes non facility equipment maintenance expenses, as well as small repairs. Example include computer system maintenance, laptops, or service contracts
Expense Summary Account	350-02-000	Building Repair	
Expense - Building Repair Sub Acct	350-02-001	Extraordinary Repair of Building	Includes large repairs, like repairing or repaving parking lots, roof replacements, etc...,
Expense Summary Account	360-02-000	Capital Items and Lease	
Capital Items and Lease Sub Account	360-02-001	Equipment Purchases	Includes Equipment Purchases
Capital Items and Lease Sub Account	360-02-002	Equipment leases	Includes Copier Leases, Computer Leases, etc...
Expense Summary Account	370-02-000	Student Services or Activities	
Expense - Student Services or Activities Sub Acct	370-02-001	Food Services	Includes costs for food purchased in the cafeteria
Expense - Student Services or Activities Sub Acct	370-02-002	Athletics/After School Activities	Includes Athletics transportation or program fees
Expense - Student Services or Activities Sub Acct	370-02-003	Entertainment & Socials	Includes costs related to dances, socials, or other entertainment events
Expense - Student Services or Activities Sub Acct	370-02-004	Fundraising	Includes costs related to fund raising events
Expense - Student Services or Activities Sub Acct	370-02-005	Spec. Prog. & Trans.	Includes pass through expenses for field trips or other special programs
Expense - Student Services or Activities Sub Acct	370-02-006	Miscellaneous Student Activity Expenses	Includes all other costs not captured in the above mentioned accounts
Expense Summary Account	380-02-000	Other Expenses	
Expense - Other Expenses sub account	380-02-001	Special Programs	Includes costs for miscellaneous school programs
Optional Special Programs Sub Accounts			
Expense - Special Programs Sub Account	380-02-001a	School Assembly	
Expense - Other Expenses sub account	380-02-002	Postage/Shipping	Includes Stamps, Mailing Permits, Bulk Mail, any other mailing costs.