

SCHOOL CHART OF ACCOUNTS						
Account Type	Level 1	Level 2	Level 3	Name	Description	NOTES
BALANCE SHEET						
Assets						
Bank	100000			Cash	Bank accounts, savings & short-term investments	
		101000		Petty cash		
		102000		Checking	Commerical checking accounts	
			102010	Checking a/c #1		Wells Fargo, Comerica, etc (list each account)
			102020	Checking a/c #2		
		103000		Savings	Commerical savings accounts	Uncommon, usually held at DSJ D&L
		104000		CDs	Commercial CDs	Uncommon, usually held at DSJ D&L
		105000		Money Market	Commerical money market accounts	Uncommon, usually held at DSJ D&L
		106000		DSJ Deposit	Funds held in DSJ Deposit & Loan	Can create sub-accounts for each deposit held
		108000		Other cash	Other type of cash account not described above	uncommon
Bank	109000			Custodial Funds	Funds held on behalf of other programs	
		109100		Student Programs	Only if held in separate bank account	Can create sub-accounts for each custodial account
			109110	Program #1		eg. Student Council, Band
			109120	Program #2		
		109200		Class Funds	Only if held in separate bank account	
			109210	Class #1		eg. Class of 2020
			109220	Class #2		
		109300		Other custodial funds	Only if held in separate bank account	eg. Library
Other Current Asset		107000		Undeposited funds	Clearing account for grouping items into a single deposit	Used in deposit screen (deposit to account)
Accounts Receivable	110000			Accounts Receivable	Amounts due for regular services provided	CONTROL ACCOUNT - no direct posting
		111000		Accounts Receivable		Must have separate account for each person/entity that owes money
		115000		Allowance for doubtful accounts	% of receivables that are doubtful	Usually set only at year-end
Other Current Asset	120000			Pledges & Grants Receivable	Donor pledges and grants	
		121000		Pledges & grants receivable		Written donor pledges or grants not yet received
		125000		Allowance for doubtful accounts	% of receivables that are doubtful	Usually set only at year-end
Other Current Asset	130000			Other Receivable	Amounts due for other purposes	Use sub-accounts to detail source of receivable (employee loan, rebates, etc)
		131010		Unremitted funds from FACTS		
		131050		Other receivable		
		135000		Allowance for doubtful accounts		
Other Asset	140000			Other Assets	Other current assets	
		141000		Inventory	Inventory items that are counted and valued	
			141010	Scrip Cards		
		145000		Prepaid expenses		
			145010	Prepaid benefits	Health & other benefits paid ahead of coverage period	Health insurance premiums
			145020	Prepaid insurance	Insurance premiums paid at start of premium year	General liability insurance
			145030	Prepaid other	Subscriptions and licenses paid in advance	McGraw Hill, Apple, support contracts
		146000		Other assets	Other type of current asset not described above	uncommon
Other Asset	150000			Investments	Long-term investments	
		151000		DSJ Investment Pool		

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		152000		Other investments	Marketable securities, other assets held for investment	Uncommon, usually held at DSJ
Fixed Asset	160000			Fixed Assets		
		161000		Fixed Assets		
			161010	Land		
			162000	Buildings		
			163000	Leasehold improvements	Items attached to building/land	
			164000	Furniture, fixtures & equipment		
			165000	Vehicles		
			168000	Other fixed assets	Other type of fixed asset not described above	uncommon
			169000	Construction in Progress	All costs of assets under construction before transferred to categories above on completion	uncommon
		171000		Accumulated Depreciation	Depreciation charges based on schedules	
Other Asset	180000			Other Long-term Assets		uncommon
Other Asset	190000			Deposits	Rent or utility deposits held by others	PG&E, Security deposits
Liabilities						
Accounts Payable	201000			Accounts Payable	Amounts owed to vendors/suppliers	CONTROL ACCOUNT - no direct posting
Other Current Liability	210000			Accrued liabilities	Amounts owed but bills not received	
		211000		Salaries & wages		Use sub-accounts for types of accrued expense
		212000		Payroll taxes		
		213000		Pension		
		214000		Vacation		
		215000		Other accrued liabilities		
	220000			Due to Parish/Diocese		
		221000		Due to Parish		
		222000		Due to Diocese		
	225000			Funds Held for Others		
		225100		Student programs		
		225200		Class funds		
		225300		Other custodial funds		
	230000			Deferred revenue	Revenue received but not yet earned	Tuition, fees
		231000		Tuition		
			231010	K-8 deferred tuition		
			231020	Pre-K deferred tuition		
		233000		Deferred assistance	Assistance awarded received but not yet earned	school, DSJ assistance
			233010	K-8 deferred assistance		
			233020	Pre-K deferred assistance		
			233030	Deferred assistance type #1		
		234000		Deferred discount	Discounts awarded but not yet earned	sibling, employee, early payment & parish discounts
		235000		Other deferred revenue	Other deferred revenue not described above	uncommon
	240000			Refundable Advances	Contributions received for future events	uncommon
	250000			Short-term Notes & Loans Payable	Overdraft/line of credit	
		251000		Short-term notes & loans		
		252000		Current portion of long-term loan	Amount of long-term note due in next 12 months	Usually set only at year-end
	260000			Split Interest Liabilities	Obligations on assets held in trust	uncommon
	270000			Long-term Notes & Loans Payable		

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		271000		Long-term notes & loans	DSJ loan	
		273000		Capital lease	Lease agreements functioning as instalment purchase agreement	
		274000		Pension liability	Priest & lay pension obligation	Value issued by OFS on annual basis
		275000		Other liability	Other type of current liability not described above	uncommon
Net Assets						
Equity	300000			Unrestricted Net Assets		
		301000		Unrestricted net assets		
		301500		Designated net assets	Finance Council designated assets	FC designation must be documented
	310000			Temporarily Restricted Net Assets	Donor restricted assets for use or time	Donor restriction must be documented
		310100		TRNA 1		Create sub-account for each restriction
		310200		TRNA 2		
	320000			Permanently Restricted Net Assets	Donor restricted endowment assets	Donor restriction must be documented
		320100		PRNA 1		Create sub-account for each restriction
		320200		PRNA 1		

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INCOME STATEMENT								
Revenue								
Income	410000			Tuition, Assistance & Discounts	Tuition, assistance & discounts are deferred			
		411000		Tuition				
			411010	Tuition type #1				
			411020	Tuition type #2				
			411030	Tuition type #3				
		414000		Scholarships				
			414010	Scholarship #1				
			414020	Scholarship #2				
			414030	Scholarship #3				
		415000		Tuition Assistance				
			415010	DSJ (PSAS) Aid				
			415020	BASIC Aid				
			415030	Donor assistance				
			415040	Parish assistance				
			415050	School assistance				
			415060	DSJ (Drexel) Aid				
			415070	Other assistance				
		416000		Tuition Discounts				
			416010	Discount type #1				
			416020	Discount type #2				
			416030	Discount type #3				
		417000		Other tuition-related income				
	420000			Fees		Can create sub-account for each fee source		
		421000		Registration fees		Deferred to 1st month of school year		
		422000		Application fees		Deferred to 1st month of school year		
		423000		Tech fees		Deferred income/released over school year		
		424000		Athletic fees		Deferred income/released over school year		
		425000		Admin fees		Deferred income/released over school year		
		427000		Other fees				
	430000			Pre-school	Pre-school tuition & tuition assistance deferred			
		431000		Pre-school tuition				
		432000		Pre-school tuition assistance				
	440000			Extended Care	Extended care fees & fee assistance not deferred			
		441000		Extended care fees				
		442000		Extended care fees assistance				
	450000			Third Source Income				
		451000		Rental Income	Rent and use fees from buildings/facilities			
	460000			Gifts, Donations & Fundraising				
		461000		Fundraising Income				
			461010	Fundraising income #1		Create sub-account for each major fundraiser		
			461020	Fundraising income #2				
		462000		Gifts & Donations	Gifts (cash & non-cash)			
			462010	Gifts & donations - Non-restricted		Unrestricted gifts		

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			462020	Gifts & donations - Restricted		Donor restricted gifts
		463000		Grants	Grants	
		464000		Endowments	Endowment income (return on investment)	
			464010	Endowment income #1		Create sub-account for each endowment
		465000		PTG	Parent Teacher Group events income	
	470000			Student Activities		
		471010		Field trip income		Create sub-accounts for additional activities
		471020		Science camp income		
		471030		Uniform sales		
		471040		Graduation fee		
		471050		Class activities income		
		471060		Other student activities income		
	480000			Investment & Interest Income		
					Investments (income & expense must be grouped for net presentation of investments)	Income
		481000		Investment income		Income
		482000		Interest income		Income
		489000		Investment expenses		Expenses
	490000			Other School Income	Miscellaneous income	uncommon
	499999			Release from Restriction	To release restricted income to general funds	
Expenses						
Expenses	500000			Salaries, Benefits & Employment Costs	Employment-related costs	
		501000		Administration	All administrative personnel	
			501010	Salaries		
			501020	Payroll taxes		
			501030	Employee benefits		
			501040	Pension		
			501050	Workers comp		
			501060	Stipends		
			501070	Payroll service fee		
			501080	Other salaries & benefits		
		502000		Aides	All classroom aides	repeat level 3 accounts for each payroll department
		503000		Extended Care	All extended care personnel	
		504000		Facilities	All maintenance, janitorial personnel	
		505000		Program/support	All school (non admin) personnel	librarian, counselor, music teacher etc
		506000		Teacher	All credentialed teaching personnel	
	510000			Instruction		
			511000	Media & Academic Tech Program		School Speak, Apple, Knowing Technology, Dreambox Learning
			512000	General Instructional Expenses		Textbooks, Standardized testing fees, books & teaching supplies
			513000	Athletic Program	All athletic program expenses	Equipment, league fees, trophies
			514000	Student Activities	Activities - match to activity income above	
			514010	Field trip expenses		
			514020	Science camp expenses		
			515000	Student Services	Screening, health & support costs	
			515010	Health screening		

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			515020	Counselling services		
	520000			Administration	Administrative costs	
		520100		Academic/staff development		CPR training, excel course, management training
		520200		Administration expenses		
		520300		Appreciation awards/gifts		flowers, gift cards, thank you gifts
		520500		Bad debt expense	Receivables written off as not collectible	
		520600		Bank charges		bank fee, statement fees, wire fees
		520800		Contract services		
		520900		Copier & printing	Printer expenses & copier running costs	Standard Business Machines, Ricoh
		521000		PR & advertising (marketing)		Constant Contact, graphic design, web-design
		521100		Dues & subscriptions		CTN, DOW, WASC, NCEA
		521200		Educational admin expense		
		521300		Meetings & events	Staff & community meetings	refreshments, travel costs
		521400		Office & student supplies		Office Depot, Staples, Quill
		521500		Postage		Pitney Bowes, USPS
		521600		Professional services		Armanino McKenna, legal services
		521700		Recruiting expenses		Fingerprinting, background checks, Verify Group
		521800		Rent expense		
		521900		Small equipment expenses	Copier maintenance & lease costs	Maintenance contracts
		522000		Telecommunication	Landline, cellphone and internet costs	AT&T, Verizon, Sprint
		522100		Travel		Airfare, hotel, ground transport & meals
	550000			Other Regular Expenses		
		551000		Rental Expenses		
	530000			Pre-school Expense		
		531000		Pre-school Expense		
	540000			Extended Care Expense		
		541000		Extended Care Expense		
	550000			Third Source Expense		
		551000		Third Source Expense		
	560000			Plant/Facilities		
		561000		Depreciation		
		562000		Repairs and maintenance		hardware store, electrician, plumber, handyman
		563000		Utilities		PG&E, security, water, waste
	570000			Other School Expenses		
		571000		Cafeteria		
	580000			Gifts, Donations & Fundraising		
		581000		Fundraising Expenses		Create sub-account for each major fundraiser to match those in revenue
			581010	Fundraising expenses #1		
			581020	Fundraising expenses #2		
		582000		Gifts & Donations Expenses		
			582010	Gifts & donations - Non-restricted Exp		
			582020	Gifts & donations - Restricted Exp		
		583000		Grant Expenses		
		584000		Endowment Expenses		

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		585000		PTG Expenses		
	590000			Taxes, Insurance & Interest		
		591000		Taxes, licenses & permits		Use permits, city licenses
		592000		Insurance		DSJ insurance
		593000		Interest expense		
		599000		Fines & penalties		
Other Income & Expense						
Other Income	800000			Other Income & Expenses		
	810000			Unrealized gains/losses		
		811000		DSJ Investment		
	990000			SUSPENSE - transaction category tbd		items whose categories are uncertain