

DSJ - SCHOOL STANDARD CHART OF ACCOUNTS - 6/2012

notes

100000 - Assets

- 110000 - Cash Accounts
- 120000 - Accounts Receivable
- 130000 - Inventory
- 140000 - Fixed Assets
- 150000 - Other Assets
- 160000 - Prepaid Expenses
- 170000 - Valuation of Investment

200000 - Liabilities

- 210000 - Accounts Payable
- 220000 - Other Current Liabilities
- 230000 - Long Term Liabilities

300000 - Net Assets

- 300000 - Unrestricted Net Assets
- 300100 - Restricted Net Assets

400000 - Revenues

- 410000 - Tuition
- 420000 - Fees
- 430000 - Extended Care
- 440000 - Third Source Income
- 442000 - Third Source Income Temporarily Restricted
- 443000 - Third Source Income Permanently Restricted
- 450000 - PreSchool Income
- 460000 - Other School Income
- 470000 - Gain on Sale of Assets
- 480000 - Holding Gain on Investment

restricted (purpose or time) projects donors
supported and donor restricted funds
donor restricted funds

500000 - Expenses

- 510000 - Instruction
- 520000 - Administrative
- 530000 - Extended Care
- 540000 - Third Source Expense
- 550000 - Pre School Expense
- 560000 - Other School Expense
- 590000 - Physical Plant
- 600000 - Exchange / Non-Revenue

**DSJ - SCHOOL STANDARD CHART OF
ACCOUNTS - 6/2012**

mapped to **DSJ - CHART OF ACCOUNTS DOE - 5/1998**

100000 - Assets	not listed
110000 - Cash Accounts	not listed
120000 - Accounts Receivable	not listed
130000 - Inventory	not listed
140000 - Fixed Assets	not listed
150000 - Other Assets	not listed
160000 - Prepaid Expenses	not listed
170000 - Valuation of Investment	not listed
200000 - Liabilities	not listed
210000 - Accounts Payable	not listed
220000 - Other Current Liabilities	not listed
230000 - Long Term Liabilities	not listed
300000 - Net Assets	not listed
300000 - Unrestricted Net Assets	not listed
300100 - Restricted Net Assets	not listed
400000 - Revenues	not listed
410000 - Tuition	4100 Series - Tuition (excluding 4137 Summer School Tuition, 4138 Extended Day Care Tuition)
420000 - Fees	4400 Series - Fees
430000 - Extended Care	4138 Extended Day Care Tuition
440000 - Third Source Income	4200 Series - Subsidies, 4300 Series - Third Source Income, 4500 Series - Transfer from Capital Improvement Fund, 4600 Series - Transfer from Savings, 4800 Series - Scholarships from Endowment Fund
442000 - Third Source Income Temporarily Restricted	not listed
443000 - Third Source Income Permanently Restricted	not listed
450000 - PreSchool Income	4900 Series - Preschool Income
460000 - Other School Income	4137 Summer School Tuition
470000 - Gain on Sale of Assets	not listed
480000 - Holding Gain on Investment	not listed
500000 - Expenses	
510000 - Instruction	51100 Series - Instruction
520000 - Administrative	51200 Series - Administration, 51500 Series - Fixed Charges, 51600 Series - Health Services, 51900 Series - Debt Service
530000 - Extended Care	52000 Series - Extended Day Care
540000 - Third Source Expense	52300 Series - Student Activities
550000 - Pre School Expense	529 Series - Preschool
560000 - Other School Expense	51800 Series - Cafeteria, 52100 Series - Summer School, 52200 Series - Athletics, 52400 Series - Supplies and Textbooks for Resale, 52600 Series - Transfer to Savings, 52800 Series - Transfer to Endowment Fund
590000 - Physical Plant	51300 Series - Operation and Maintenance of Facilities, 51700 Series - Capital Outlay
600000 - Exchange / Non-Revenue	4700 Series - Exchange Accounts, 52500 Series - Exchange Funds