

Diocese of San Diego
SCHOOL CHART OF ACCOUNTS
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ASSETS

		Account Type
100	Cash in Bank – Unrestricted Accounts 1001 Main School Checking - Union 1002 Preschool Checking - Union	Bank Bank
103	Cash in Bank – School Fundraising Accounts 1031 PTG Checking 1032 PTG Savings 1033 Scrip Checking	Bank Bank Bank
120	Accounts Receivable (System Account for QuickBooks)	Accounts Receivable
121	Accounts Receivable – Other	Other Current Assets
122	Allowance for Doubtful Accounts (Contra)	Other Current Assets
123	Undeposited Funds (System Account for QB A/R)	Other Current Assets
125	Other Asset – CCFSD Agency Funds 1250 CCFSD Endowment	Other Current Assets Other Current Assets
130	Other Asset – Funds on Deposit 1301 FOD Savings/Unrestricted 1302 FOD Restricted/Endowments	Other Current Assets Other Current Assets Other Current Assets
140	Deposits/Prepaid Expenses	Other Current Assets
150	Petty Cash	Other Current Assets
160	Advances/Loans Receivable	Other Current Assets
165	Scrip Inventory	Other Current Assets
170	Fixed Assets	Fixed Assets
171	Land and Improvements (Religious)	Fixed Assets
172	Land and Improvements (Non-Religious)	Fixed Assets
173	Buildings and Improvements 1731 School 1732 Preschool	Fixed Assets Fixed Assets Fixed Assets
176	Furniture and Equipment 1761 School 1762 Preschool	Fixed Assets Fixed Assets Fixed Assets
179	Vehicles	Fixed Assets
180	Accumulated Depreciation (Header DO NOT USE) 1801 Improvements Religious 1802 Improvements Non-Religious 1803 Buildings & Improvements 1804 Furniture & Equipment 1805 Vehicles	Fixed Assets Fixed Assets Fixed Assets Fixed Assets Fixed Assets
190	Construction in Progress	Fixed Assets

LIABILITIES

200	<i>Accounts Payable (System Account for QuickBooks)</i>	Accounts Payable
201	Accrued Liabilities	Other Current Liabilities
	2011 <i>Accrued Vacation Liability</i>	Other Current Liabilities
	2012 <i>Accrued Liabilities - Other</i>	Other Current Liabilities
210	Prepaid Tuition, Registrations, & Fees	Other Current Liabilities
	2101 <i>Prepaid Tuition</i>	Other Current Liabilities
	2102 <i>Prepaid Registrations</i>	Other Current Liabilities
	2103 <i>Prepaid Fees</i>	Other Current Liabilities
220	School Program Funds	Other Current Liabilities
	2201 <i>Student Council Funds</i>	Other Current Liabilities
221	Student Activities	Other Current Liabilities
	2210 <i>6th Grade Camp</i>	Other Current Liabilities
	2211 <i>Graduation</i>	Other Current Liabilities
	2212 <i>Washington DC Trip</i>	Other Current Liabilities
230	Debt with Diocese	Other Current Liabilities
231	Debt with Parish	Other Current Liabilities
250	Special Collections	Other Current Liabilities
	2501 <i>Operation Rice Bowl</i>	Other Current Liabilities
	2502 <i>Holy Childhood</i>	Other Current Liabilities
	2503 <i>Other Special Collections</i>	Other Current Liabilities
260	Clearing Accounts	Other Current Liabilities
	2601 <i>Parish</i>	Other Current Liabilities
	2602 <i>Clearing - Other</i>	Other Current Liabilities
270	Restricted Extraordinary	Long Term Liabilities

EQUITY

300	Opening Balance Equity (System Account QuickBooks)	Equity
310	Fund Balance or Retained Earnings	Equity
	Net Income (<i>System Account QuickBooks</i>)	

ORDINARY SCHOOL RECEIPTS

- 411 Donations - Restricted
- 406 Donations - Unrestricted
- 431 Tuition Income (Header for consolidation DO NOT USE)
 - 4310 Tuition K-8*
 - 4311 Tuition (Preschool)*
 - 4312 Tuition Assistance (Funded)*
 - 4313 Tuition Discount (Unfunded)*
 - 4314 Discount – Multi-Child*
 - 4315 Discount – Pay-in-Full*
 - 4316 Prior Year Tuition*
 - 4317 Diocesan Scholarship*
- 432 Registration & Fees (Header for consolidation DO NOT USE)
 - 4320 Registrations (School)*
 - 4321 Registrations (Preschool)*
 - 4322 Student Fees (School)*
 - 4323 Student Fees (Preschool)*
- 433 Extended Day Care
 - 4330 Extension Fees*
- 435 Fundraising
 - 4350 Fundraising/PTG*
 - 4351 Bingo*
 - 4352 Jog-a-Thon*
 - 4353 Golf Tournament*
 - 4354 Scrip*
- 438 Student Activities Funds
 - 4380 Student Activities*
 - 4381 Field Trips*
 - 4382 Graduation*
 - 4383 Athletics*
 - 4384 Student Council*
 - 4385 Food Services*
- 439 Parish Subsidy
 - 4390 Home Parish Subsidy*
 - 4391 Other Parish Subsidy*
- 440 Diocesan Subsidy
- 441 Miscellaneous Income (not Diocese)
 - 4410 Interest Income (not Diocese)*
 - 4411 Other*

ORDINARY EXPENSES

- 510 School Salaries/Wages (Header for consolidation DO NOT USE)
 - 5101 Salaries-Administration*
 - 5102 Salaries-Lay Professional*
 - 5103 Salaries-Religious*
 - 5104 Salaries-TA's*
 - 5105 Salaries-Preschool*
 - 5106 Salaries-Clerical*
 - 5107 Salaries-Maintenance*
 - 5108 Salaries-Subs*
 - 5109 Salary-Librarian*
 - 5110 Salaries-Extended Care*
 - 5111 Salaries-Coaches*
 - 5112 Salaries-Supervision*
 - 5113 Salaries-Development Director*
 - 5114 Salaries-Food Service*

- 515 Vacation Expense

- 520 Fringe Benefits (Header for consolidation DO NOT USE)
 - 5201 Taxes/Fringe*
 - 5202 Pension Expense*
 - 5203 Medical, Dental & Other Insurances*

- 531 Postage

- 532 Telephone, Internet & Cable
 - 5320 Telephone*
 - 5321 Cable & Internet Fees*

- 533 Office Expense
 - 5330 Office Supplies*
 - 5331 Copier Expense*

- 534 School Supplies & Expenses
 - 5340 Extended Care*
 - 5341 Educational Materials*
 - 5342 Supplies K-8*
 - 5343 ACRE/ITBS Testing*
 - 5344 Testing*
 - 5345 Library*
 - 5346 Publications*
 - 5347 Printing*
 - 5348 Preschool Supplies*

- 535 Meetings Attended
 - 5350 Professional Growth*
- 536 Meetings Sponsored
- 537 Professional Services
 - 5370 Legal, Accounting & Consulting*
 - 5371 IOI Processing Fees*
 - 5372 Tuition Management Fee*
 - 5373 Diocesan Student Fee*
- 538 Dues, Fees & Subscriptions
- 539 Taxes & Licenses
 - 5390 Accreditation Expense*
- 541 Furniture & Equipment (Expendable)
 - 5410 Equipment Leases*
 - 5411 Furniture & Equipment (not capitalized)*
- 543 Bank Charges
- 544 Credit Card Merchant Fees
- 545 Textbooks
- 546 Technology
 - 5460 Software*
 - 5461 Hardware (not capitalized)*
 - 5462 Other Technology Expense*
- 547 Principal's Discretionary Fund
- 548 Advertising, Promotion & Public Relations
- 550 Utilities (Header for consolidation DO NOT USE)
 - 5501 Gas & Electric*
 - 5502 Gas Only*
 - 5503 Water & Sewer*
 - 5504 Waste Removal*
- 560 Repairs & Maintenance (Header for consolidation DO NOT USE)
 - 5601 Repairs & Maintenance*
 - 56011 Maintenance Contracts*
 - 56012 Recurring Repairs & Maintenance*
 - 56013 Non-Recurring Repairs & Maintenance*
 - 56014 Maintenance Supplies*
 - 5602 Janitorial Supplies*

- 571 Insurance (Header for consolidation DO NOT USE)
 - 5710 Student Accident Ins.
 - 5711 Plant Ins. (School)
 - 5712 Plant Ins. (Preschool)
- 572 Interest Expense
- 573 School Events & Student Activities (Header for consolidation DO NOT USE)
 - 5730 Student Activities
 - 5731 Field Trips
 - 5732 Graduation
 - 5733 Athletics
 - 5734 Student Council
 - 5735 Food Services
- 575 Rent

OTHER INCOME

- 463 Interest Income - FOD
- 464 CCFSD Net Investment Activity

OTHER EXPENSE

- 650 Bad Debt Expense
- 680 Assistance to Other Schools
- 700 Depreciation Expense
- 800 Prior Year Adjustment - DO NOT USE