

# Diocese of Davenport Chart of Accounts

Effective May 2018  
Definitions for Parish and School Accounts

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## *Chart of Accounts For Parishes and Schools*

The **Chart of Accounts** is a complete list of the organization's accounts and their balances.

- Use it to track how much money your organization has, how much money it owes, how much money is coming in, and how much is going out.
- The Chart of Accounts is the backbone of your accounting system.
- Think of it as a file cabinet, with a file for each type of accounting information you want to track.

The Chart of Accounts is arranged to reflect the order of the Balance Sheet and Profit & Loss Statement.

### **Notes:**

- To facilitate the advantages to QuickBooks it is necessary that all parish corporations do not deviate from the Chart of Accounts.
- Within categories of assets, the Balance Sheet can be tailored to fit your parish business. For example, you may want to organize your investments by type of investment (CD, T-bill, stocks, etc.) or by organization (parish, school, Altar & Rosary, Cemetery, etc.)
- It is important that the Income Statement Accounts (Income, Other Income, Expense and Other Expense) are not altered. The account numbers and names should not be changed, deleted or new accounts added to the chart of accounts. The income and expense accounts were developed to fit all parish needs. Please contact the Finance Office if you are having difficulty locating the appropriate account for income or expense.
- Subaccounts may be added under any income or expense account. (e.g. Account 51130, Utilities may be subdivided into 51130.1, Utilities - Site 1 and 51130.2, Utilities – Site 2.) These accounts will appear on the Statement of Profit & Loss. As an alternative, consider using the QuickBooks “Class” system.
- The Chart of Accounts shows the QuickBooks **Account Type** and **Subaccount of** to aid in setting up accounts in QuickBooks. Correctly setting up your accounts in QuickBooks will make your Financial Statements flow correctly.
- **Header** accounts should **never** be used for transactions. The balances in the subaccounts will accumulate on the Balance Sheet or Statement of Profit & Loss. If you use the header, it will have the name of the header with other; which tells you that you have posted something wrong.

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**BALANCE SHEET**

The **Balance Sheet** is a report that summarizes the financial position of a business. A balance sheet shows the value of your parish's assets, liabilities, and equity as of a particular day. It is called a balance sheet because the value of the assets is always exactly equal to the combined value of the liabilities and equity. The Balance Sheet gives you a view of your overall financial health, and is an indication of whether it is improving or declining.

The following accounts make up the Balance Sheet:

Account Type	Account Number	Account Name – Account definition	Subaccount of:
<b>ASSETS</b>			
<b>Bank</b>	<b>10100</b>	<b>BANK ASSETS - CASH</b>	<b>Header</b>
Bank	10101	<b>General Checking</b> – This account is the primary operating checking account. This account should be used for all routine payments and deposits.	10100
Bank	10102	<b>Mass Stipend</b> – This account is used for deposit and disbursement of Mass Stipends. The balance in this account should match the balance in the 20403 Mass Stipends liability account.	10100
Bank	10110	<b>Petty Cash</b> – Used when you initially establish, increase or decrease a petty cash fund. Petty cash replenishment should be done by crediting the operating checking account and debiting the appropriate expense accounts.	10100
Bank	10201	<b>General Savings</b> – This account is the primary operating savings account.	10100
		<i>Additional accounts may be added in this category to accommodate the needs of the organization, but remember you do not want a lot of bank accounts - keep to a minimum.</i>	
<b>Bank</b>	<b>10300</b>	<b>INVESTMENTS</b> Certificates of deposit, stocks, Treasury bills and like instruments that are convertible to cash.	<b>Header</b>
Bank	10301	<b>General Investment</b>	10300
Bank	10302	<b>Other #1 Investment</b>	10300
		<i>Additional accounts may be added in this category to accommodate the needs of the organization.</i>	
Accounts Receivable	10400	<b>Accounts Receivable</b> Money that is owed to you. Since most parishes and schools use a cash basis of accounting, <b>this category of accounts will seldom be used.</b>	
Accounts Receivable	10410	<b>Reserve for Bad Debts</b> An estimate of Accounts Receivable that might not be collected.	
Other Current Assets	10510	<b>Pre-Paid Insurance Asset</b> – Insurance that has been paid for a future period. Since most parishes and schools use a cash basis of accounting, <b>this account will seldom be used.</b>	
Other Current Assets	10550	<b>Scrip Assets</b> – Scrip is substitute money. This account is used to record the inventory of Scrip currently on hand. The account is increased when Scrip is purchased and decreased when the Scrip is sold (by the amount it cost).	
<b>Fixed Asset</b>	<b>10600</b>	<b>FIXED ASSETS</b>  Fixed Assets include land and depreciable assets (e.g., furniture, equipment, vehicles and buildings). Fixed Asset purchases in excess of \$10,000 for a project should be recorded as a fixed asset when incurred (disbursement made or gift received). Projects where the total expenditure is less than \$10,000 may be expensed.	<b>Header</b>
Fixed Asset	10610	<b>Equipment</b>	10600
Fixed Asset	10629	<b>Accumulated Depreciation – Equipment</b>	10600
Fixed Asset	10630	<b>Building</b>	10600
Fixed Asset	10649	<b>Accumulated Depreciation – Building</b>	10600
Fixed Asset	10650	<b>Land</b> – Land is not depreciated.	10600
<b>Other Asset</b>	<b>10800</b>	<b>OTHER ASSETS</b>  This category is used for investments and other assets whose use is permanently restricted by the donor of the assets (e.g. endowments).  <i>This category will rarely be used.</i>	<b>Header</b>

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
		<b>LIABILITIES</b>	
		<u>Liabilities are money owed to another entity.</u>	
Accounts Payable	20000	<b>ACCOUNTS PAYABLE</b> Accounts Payable are amounts owed for goods or services which have been received. For parishes operating on a cash basis, this account is seldom used.	Header
Current Liability	20200	<b>PAYROLL LIABILITIES</b> Payroll Liabilities are amounts withheld from an employee's paycheck or owed as a result of a paid payroll.	Header
Current Liability	20201	Employee Payroll W/H	20200
Current Liability	20202	Employer Payroll Taxes	20200
Current Liability	20203	Other Employee Payroll Deduction	20200
		<i>Additional accounts may be added in this category to accommodate the needs of the organization for payroll.</i>	
Current Liability	20300	<b>DIOCESAN COLLECTION LIABILITIES</b> Diocesan Collection Liabilities are the collections authorized by the Diocese. These collections are remitted directly to the Diocese. The Diocese amasses the collections and remits them to the various charitable agencies.	Header
Current Liability	20305	Catholic Campaign for Human Development (CCHD)	20300
Current Liability	20310	Catholic Home Missions	20300
Current Liability	20320	Catholic Relief Services (Bishops' Overseas Appeal)	20300
Current Liability	20325	Catholic University of America	20300
Current Liability	20330	Church in Central and Eastern Europe	20300
Current Liability	20335	Catholic Communication Campaign	20300
Current Liability	20345	Church in Latin America	20300
Current Liability	20350	Diocesan Works of Charity	20300
Current Liability	20355	Peter's Pence (Holy Father)	20300
Current Liability	20360	Holy Land (Good Friday)	20300
Current Liability	20365	Mission Co-op	20300
Current Liability	20370	World Mission Sunday (Propagation of the Faith)	20300
Current Liability	20375	Retired Religious	20300
Current Liability	20380	Rice Bowl	20300
Current Liability	20385	Holy Childhood	20300
Current Liability	20390	Special Collections	20300
Current Liability	20391	Syria Collection	20300
Current Liability	20392	Archdiocese for the Military Services, USA	20300
Current Liability	20393	Calamity Recovery - Natural Disaster	20300

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Current Liability	20400	<b>OTHER PARISH LIABILITIES</b> This category of liabilities is for amounts that have been collected for others, but have not yet been remitted. Please check with the Diocese before adding any liability accounts	Header
Current Liability	20401	<b>Annual Diocesan Appeal</b> – Amounts collected from parishioners, but not yet remitted to the Diocese.	20400
Current Liability	20402	<b>Cemetery</b>	20400
Current Liability	20403	<b>Mass Stipends</b> – The balance in this account should match the balance in account 10102 and the Mass Stipend Log book.	20400
Current Liability	20404	<b>Stole Fees</b> – Use only for the portion of the stole fee that belongs to the sacramental minister.	20400
Current Liability	20405	<b>Sales/Use Tax</b>	20400
Current Liability	20406	<b>The Catholic Messenger</b>	20400
Current Liability	20407	<b>Sacred Heart Cathedral Weekend - collection for Cathedral - send to SHC</b>	20400
Long-Term Liability	20500	<b>DEBT/LOANS</b> Amounts included in this category are for amounts that have been borrowed and will be paid back over a period of time exceeding one year.	Header
Long-Term Liability	20502	<b>Loans from Banks, etc.</b>	20500
Long-Term Liability	20503	<b>Loans from Individuals</b>	20500
Current Liability	20600	<b>SCHOOL LIABILITIES</b> Use this category for amounts owed by the school for school activities.	Header
		<b>EQUITY</b> Equity is the net worth of the organization. This represents the difference between what you owe (liabilities) and what you have (assets).	
Equity	30000	<b>Opening Balance Equity</b> - QuickBooks creates this account the first time you enter an opening balance for a balance sheet account. No entries should be made to this account.	30000
Equity	30001	<b>Restricted Fund Balance</b>	30000
Equity	30002	<b>Unrestricted Fund Balance</b>	30000
Equity	39000	<b>Retained Earnings</b> - This is an equity account that QuickBooks automatically adds to your chart of accounts when you set up a new company. QuickBooks uses this account to track profits from earlier periods. At the beginning of a new fiscal year, QuickBooks automatically transfers net income into your Retained Earnings account. No entries should be made to this account except the QuickBook entries.	30000

**PROFIT AND LOSS STATEMENT**

A **Profit and Loss Statement** that compares the current year's income and expenses to those of the previous year will indicate if your management decisions are helping to increase or decrease income and expenses. A **Profit and Loss Statement** compared to budget will help you monitor the income and expenses relative to expectations. You need to review your **Profit and Loss Statement** to make sure that you are making money and not overspending on expenses.

The following accounts make up the Profit and Loss Statement:

Account Type	Account Number	Account Name – Account definition	Subaccount of:
		<b>Parish Income Accounts</b>	
<b>Income</b>	<b>41010</b>	<b>ORDINARY INCOME</b>	<b>Header</b>
Income	41011	<b>Envelopes</b> Income received from ordinary envelopes.	41010
Income	41012	<b>Offertory</b> Money received not in an envelope.	41010
Income	41013	<b>Other Parish Envelopes</b> Income from holidays, holy days, utility, flowers and other miscellaneous envelopes.	41010
Income	41014	<b>Faith Formation</b> Income received for religious education/faith formation purposes (all ages)	41010
Income	41015	<b>Parish Fundraiser(s)</b> Net income received from parish social events. (E.g., bazaars, festivals, etc.)	41010
Income	41015.1	<b>Fundraiser(s) Income</b> (Deposits for all parish fundraisers)	41010
	41015.2	<b>Fundraiser(s) Expense</b> (Disbursement for all parish fundraisers)	
Income	41016	<b>Facility Rental</b> Income received from parish facility. (E.g., hall rental)	41010
<b>Income</b>	<b>41030</b>	<b>AUXILIARY INCOME</b>	<b>Header</b>
Income	41032	<b>Stole Fees</b> Fees to church for weddings, funerals and baptisms - do not use money for priest that you are paying to him	41030
Income	41033	<b>Bingo (Net)</b> Net income for Bingo receipts.	41030
Income	41034	<b>Inter-Parish/Cluster Receipts</b> Income from other parishes in a cluster.	41030
Income	41036	<b>Refunds &amp; Reimbursements</b> Rebates or other receipts for products or services already paid for by the church.	41030
Income	41037	<b>Surplus Annual Diocesan Appeal Collection</b> Income received from the Diocese when the parish goal is exceeded.	41030
Income	41038	<b>Local Collections for Charities</b> Income received for charitable causes designated by the parish to be distributed within twelve months.	41030
Income	41039	<b>Insurance Claim Recovery</b> Money received from insurance company or Diocese of Davenport for a claim.	41030
Income	41040	<b>Other Fees</b> Fees for CEW, workshops, sale of items and other events.	41030
Income	41041	<b>Cemetery Income</b> Monies received for parish-owned cemetery accounts, including investment income (interest).	41030
Income	41042	<b>Parish Hospitality</b> Monies received from parish held socials. (E.g., Donut Sunday, various Religious Education events)	41030
Income	41043	<b>Miscellaneous Income</b> (E.g., Liturgical Publications money received, and other miscellaneous monies.)	41030
Income	41044	<b>Catholic Messenger</b> (extra Catholic Messenger income for this fiscal year)	41030
<b>Income</b>	<b>41050</b>	<b>DEVELOPMENT &amp; CAPITAL CAMPAIGN</b>	<b>Header</b>
Income	41051	<b>Building Fund Collection</b> Income received for a building project with a specific purpose, must be approved by Bishop. Not to be used for maintenance or repair	41050
Income	41052	<b>Building Fund Memorial</b> Income received in memory of an individual for a specific purpose.	41050
	41053	Monies received as a result of a concerted effort by parish for future parish development. Catholic Foundation – Capital Campaign	41050

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Income	41054	<b>Grant</b> Monies received from organizations as a result of a concerted effort by parish to obtain such funds.	41050
Income	41055	<b>Transfer from Separate Foundation</b> Monies received from a foundation that is separately incorporated.	41050
Income	41056	<b>Restricted Gift</b> Monies received that the donor has restriction for a specific purpose.	41050
Income	41070	<b>INVESTMENTS &amp; BEQUESTS</b>	Header
Income	41071	<b>Interest/Dividends</b> Interest and dividend income	41070
Income	41072	<b>Rental Property</b> Income received from investment property.	41070
Income	41073	<b>Sale of Parish Assets</b> Income received from a sale of an investment or fixed asset.	41070
Income	41074	<b>Restricted Bequests</b> Income received by a bequest (will) that is <u>permanently</u> or temporarily restricted.	41070
Income	41075	<b>Unrestricted Bequests</b> Income received by a bequest (will) that is unrestricted.	41070
Income	41076	<b>Restricted Memorials</b> Income received as a memorial that is <u>permanently</u> or temporarily restricted. (in memory of said person)	41070
Income	41077	<b>Unrestricted Memorials</b> Income received as a memorial that is unrestricted. (in memory of said person)	41070
Income	41078	<b>Gain (Loss) on Investment</b> Monies received from selling investments.	41070
Income	41079	<b>Unrealized Gain (Loss) on Investment</b> Increase (Decrease) in market value when investment account is reconciled.	41070
Income	41800	<b>OTHER AFFILIATED PARISH ORGANIZATIONS INCOME</b> Add an income account for each of your affiliated parish organizations. A corresponding expense account should be added under the 51800 expense header account.	Header
Income	41801	<b>Altar &amp; Rosary Income</b>	41800
Income	41802	<b>Other Affiliated Organization Income</b>	41800
Income	41803	<b>Other Affiliated Organization Income</b>	41800
Income	41804	<b>Other Affiliated Organization Income</b>	41800
Income	41850	<b>Youth Trip Fundraising</b> NCYC and Youth Rallies income	41800

<b>Parish Expense Accounts</b>			
Expense	51100	<b>ADMINISTRATION EXPENSE</b> Expenses to assure the necessary material resources, employees, land, buildings, finance to enable the parish to carry on the work of Christ.	Header
Expense	51110	<b>Priest Wages</b> Compensation for clergy.	51100
Expense	51111	<b>Professional Personnel Wages</b> Compensation for <u>salaried</u> or <u>hourly</u> personnel who are non-laborers and are classified under the worker's compensation as low-risk (E.g., secretarial, business manager, stewardship & development director, accountant, etc.)	51100
Expense	51112	<b>Operational Wages</b> <u>Salaried</u> or <u>hourly</u> compensation for personnel who are classified under the worker's compensation breakdown as high-risk laborers. (E.g., janitor, maintenance, housekeeper, etc.)	51100
Expense	51113	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51100
Expense	51114	<b>Employee Insurance Benefits Expense</b> Insurance benefits paid by employer.	51100
Expense	51115	<b>Retirement Benefits</b> Retirement benefits paid by employer	51100
Expense	51116	<b>Other Benefits</b> Miscellaneous benefits paid to employee. (E.G. housing allowance for a deacon)	51100
Expense	51117	<b>Religious Compensation</b> Stipends for services of religious priests, brothers and sisters	51100
Expense	51118	<b>Accountable Reimbursement Plan</b> Priest or Parish Life Coordinator (PLC) professional expenses. (E.g., mileage, vestments, subscriptions, etc.)	51100
Expense	51119	<b>Priest/PLC Continuing Education</b> Benefit for priests or PLC for educational purposes	51100

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51120	<b>Priests' Aid Insurance</b> Church paid health insurance for priests	51100
Expense	51122	<b>Hospitality</b> Costs related to the purchase of food, beverages and supplies for priest /PLC hospitality opportunities.	51100
Expense	51123	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51100
Expense	51124	<b>Equipment Maintenance/Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreement and contracts, etc.	51100
Expense	51125	<b>Educational Materials</b> Program materials such as; audio, video or publications	51100
Expense	51126	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51100
Expense	51127	<b>Rent Expense</b> Costs for the use of building facility and/or equipment for a specific purpose.	51100
Expense	51129	<b>Extra Priest Services</b> Costs associated with help from other clergy.	51100
Expense	51130	<b>Utilities</b> Disbursement for gas, electricity, water, sewer, cable & garbage for all locations and buildings.	51100
Expense	51131	<b>Telephone</b> Disbursement for telephone for all departments.	51100
Expense	51132	<b>Postage</b> Disbursement for postage for all departments.	51100
Expense	51133	<b>Custodial Supplies</b> All costs related to the cleaning of facilities, ordinary materials and supplies, including pandemic supplies	51100
Expense	51134	<b>Contracted Services</b> Expenditures for contracted services. (E. g., janitor, snow removal, lawn care, etc.	51100
Expense	51135	<b>Technology Expenses</b> Costs related to technology enhancement. Hardware and software computer costs.	51100
Expense	51136	<b>Inter-Parish/Cluster Disbursements</b> Disbursements for the benefit of other parishes in a cluster. This account is for the accumulation of expense that will be billed to other parishes in a cluster.	51100
Expense	51137	<b>Diocesan Insurance Fund</b> Disbursements for Insurance Fund to the Diocese of Davenport: Property & Liability.	51100
Expense	51138	<b>Insurance Claim Expense</b> Expenses related to insurance claims.	51100
Expense	51139	<b>Rental Property Expense</b> Costs associated with rental property.	51100
Expense	51140	<b>Professional Fees</b> Disbursements for outside professional or legal services or background checks	51100
Expense	51141	<b>Building Maintenance &amp; Repair</b> Disbursement for minor repairs or maintenance to church property. (E.g., painting, landscaping, etc.)	51100
Expense	51142	<b>Public Relations</b> Disbursements to support community activities. (E.g., ad in yearbook, after prom, etc.)	51100
Expense	51143	<b>Refunds &amp; Reimbursements</b> Reimbursing for products or services already paid by the church.	51100
Expense	51144	<b>Annual Diocesan Appeal Expense</b> Disbursements to the Diocese of Davenport to pay under met Appeal goals.	51100
Expense	51145	<b>Annual Appeal Prior Year(s) Expense</b> Disbursements to the Diocese of Davenport to pay balance of previous Appeal goals not met.	51100
Expense	51146	<b>Catholic Messenger Expense</b> Disbursements related with <i>The Catholic Messenger</i> that is not met by the parishioners' collection.	51100
Expense	51147	<b>Catholic Messenger Prior Year(s) Expense</b> Disbursements related with <i>The Catholic Messenger</i> for prior years.	51100
Expense	51148	<b>Diocesan Collection Expense</b> Disbursements for all other diocesan collections in excess of the parish collection.	51100
Expense	51149	<b>Cemetery Expense</b> Costs for the cemetery associated with the parish.	51100
Expense	51150	<b>Transportation/Travel</b> Costs for personnel (E.g., gas, meals, mileage and lodging)	51100
Expense	51151	<b>Interest Expense</b> Interest paid by the parish.	51100
Expense	51154	<b>Stewardship &amp; Development Program Costs</b> All non-wage costs related to Stewardship & Development. Enhancement and feasibility studies.	51100



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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51155	<b>Furnishings</b> Minor purchases and furnishing for general upkeep or to enhance a living or working space.(E.g., office décor, painting, furniture, etc.)	51100
Expense	51160	<b>Parish Hospitality</b> Costs associated with parish hospitality and meetings when it is not a fundraiser. (e.g. parish gatherings, Donut Sunday, deanery meetings, funeral dinners, etc.	51100
Expense	51161	<b>Gifts/Scholarships</b> Cash or other tangible items associated with student education or persons that volunteer their time or talent (E.g., student scholarships, Christmas gifts for volunteers [not employees], etc.)	51100
Expense	51162	<b>Bad Debt Expense</b> An estimate of accounts receivable that will be uncollectible.	51100
Expense	51163	<b>Depreciation Expense</b> The amount of the expense allocated for the use of the asset over a period of years.	51100
Expense	51165	<b>Grounds Equipment</b> Disbursement for minor repairs, purchases of \$10,000 or maintenance of outdoor equipment. (E.g., trucks, lawnmower, snow blower, etc.)	51100
Expense	51167	<b>Memorial and Bequest Disbursement</b> Disbursements associated with monies received from memorials and bequests.	51100
Expense	51169	<b>Parish Tithing</b> Disbursements associated with parishes tithing a percentage of income to charity. (not for monies collected for charity)	51100
Expense	51171	<b>Banking Fees</b> Cost associated with banking charges and fees.	51100
Expense	51172	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51100
Expense	51173	<b>Other Restricted Gift Expenditure</b> Expenditures in compliance with a donor's wishes for specific expenses that do not meet the definition of another expense account	51100
Expense	51174	<b>Use Tax</b> The use tax for purchases from out of state vendors	51100
Expense	51186	<b>Extraordinary repairs and expenses</b>	51100
Expense	51200	<b>CHURCH LIFE EXPENSE</b> Expenses to develop stronger bonds within the parish and broader Christian communities so that each person finds nourishment, motivation and support. Expenses to use the most effective means of communication will help to meet this goal.	Header
Expense	51211	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., evangelization minister, publicity director, etc.)	51200
Expense	51213	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51200
Expense	51214	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51200
Expense	51215	<b>Retirement Benefits</b> Retirement benefits to employee.	51200
Expense	51216	<b>Other Benefits</b> Miscellaneous benefits to employee.	51200
Expense	51217	<b>Religious Compensation</b> Stipend for services of religious priests, brothers and sisters.	51200
Expense	51223	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51200
Expense	51224	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51200
Expense	51225	<b>Educational Materials</b> Program materials such as video, publications, advertising and pamphlets.	51200
Expense	51226	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51200
Expense	51227	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose.	51200
Expense	51228	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51200
Expense	51300	<b>FAMILY LIFE EXPENSE</b> Expenses to support the heart of the Christian Community, the family, by strengthening relationships and helping those encountering difficulties. Expenses to develop a deeper sense of love and understanding between married couples, in families and with engaged couples	51300

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51311	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., family life minister, wedding coordinator, marriage preparation director, etc.)	51300
Expense	51313	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51300
Expense	51314	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51300
Expense	51315	<b>Retirement Benefits</b> Retirement benefits to employee.	51300
Expense	51316	<b>Other Benefits</b> Miscellaneous benefits to employee.	51300
Expense	51317	<b>Religious Compensation</b> Stipends for services of religious priests, brothers and sisters.	51300
Expense	51318	<b>Nurse Expenses</b>	51300
Expense	51323	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51300
Expense	51324	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51300
Expense	51325	<b>Educational Materials</b> Program materials such as video, publications, advertising and pamphlets, including individual sacramental preparation not covered by the faith formation program (e.g. marriage prep, baptismal).	51300
Expense	51326	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars.)	51300
Expense	51327	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose.	51300
Expense	51328	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51300
Expense	51354	<b>Charitable Donations</b> Disbursements for charitable purposes or organizations pertaining to family life issues. (E.g., family ministries, Birthright, etc.)	51300
Expense	51400	<b>FAITH FORMATION EXPENSE</b> Expenses to provide effective channels for the transmission of the Good News to all members of the parish community. Includes expenses for all children's, youth, adult and senior faith formation programs.	Header
Expense	51411	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., religious education director/coordinator, teachers, adult, youth or campus minister, children's education director, RCIA/RCIC director, etc.)	51400
Expense	51413	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51400
Expense	51414	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51400
Expense	51415	<b>Retirement Benefits</b> Retirement benefits to employee.	51400
Expense	51416	<b>Other Benefits</b> Miscellaneous benefits to employee.	51400
Expense	51417	<b>Religious Compensation</b> Stipend for services of religious priests, brothers and sisters.	51400
Expense	51423	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51400
Expense	51424	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51400
Expense	51425	<b>Educational Materials</b> Program materials such as audio, video, publications, text books, and sacramental preparations with the exception of marriage.	51400
Expense	51426	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51400
Expense	51427	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose.	51400
Expense	51428	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51400
Expense	51429	<b>Activity Costs</b>	51400
Expense	51452	<b>High School Assessment</b> Parish support for high school expenditures.	51400
Expense	51453	<b>Elementary School Assessment</b> Parish support for elementary school expenditures.	51400

CHART OF ACCOUNTS  
2018

Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51500	<b>SOCIAL ACTION EXPENSE</b> To help parishioners through personal dedication to the human community to strive to eliminate human injustice and to eliminate the causes of social problems.	Header
Expense	51511	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., social justice director, parish nurse, etc.)	51500
Expense	51513	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51500
Expense	51514	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51500
Expense	51515	<b>Retirement Benefits</b> Retirement benefits to employee.	51500
Expense	51516	<b>Other Benefits</b> Miscellaneous benefits to employee.	51500
Expense	51517	<b>Religious Compensation</b> Stipend for services of religious priests, brothers and sisters.	51500
Expense	51523	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51500
Expense	51524	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51500
Expense	51525	<b>Educational Materials</b> Program materials such as audio, video and publications.	51500
Expense	51526	<b>Continuing Education</b> Compensation to personnel for educational purposes. (E.g., conventions, workshops and seminars)	51500
Expense	51527	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose.	51500
Expense	51528	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51500
Expense	51554	<b>Charitable Donations</b> Disbursements for charitable purposes or organizations pertaining to social issues. (E.g., food pantry, Right to Life, etc.)	51500
Expense	51600	<b>LITURGY EXPENSE</b> Expenses to nurture the faith of the parish community through one's individual spirituality and through the parish community a worship.	Header
Expense	51611	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., Liturgy director, music director, musicians, etc.)	51600
Expense	51613	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51600
Expense	51614	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51600
Expense	51615	<b>Retirement Benefits</b> Retirement benefits to employee.	51600
Expense	51616	<b>Other Benefits</b> Miscellaneous benefits to employee.	51600
Expense	51617	<b>Religious Compensation</b> Stipend for services of religious priests, brothers and sisters.	51600
Expense	51623	<b>Altar &amp; Liturgy Supplies</b> Supplies related to seasonal, altar, and liturgy.	51600
Expense	51624	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51600
Expense	51625	<b>Educational Materials</b> Program materials such as videos, publications, missalettes, and preprinted bulletins.	51600
Expense	51626	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51600
Expense	51627	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose. (E.g., office supplies)	51600
Expense	51628	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51600
Expense	51629	<b>Choir/Music Costs</b> Direct costs associated with music and choir. (E.g., hymnals, sheet music, copyrights)	51600

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2018

Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51800	<b>OTHER AFFILIATED ORGANIZATIONS EXPENSE</b> Add an expense account for each of your affiliated organizations. A corresponding income account should be added under the 41800 income header account.	Header
Expense	51801	<b>Altar &amp; Rosary Expense</b>	51800
Expense	51802	<b>Other Affiliated Organization Expense</b>	51800
Expense	51803	<b>Other Affiliated Organization Expense</b>	51800
Expense	51804	<b>Other Affiliated Organization Expense</b>	51800
Expense	51850	<b>Youth Trip Fundraising Expense</b> NCYC and Youth Rallies expenses	51800

<b>School Income Accounts</b>			
Other	42000	<b>SCHOOL INCOME</b>	Header
Other Income	42001	<b>Tuition</b> Income received from parishioners & non-parishioners for school tuition.	42000
Other Income	42002	<b>Reserve for Tuition Bad Debts</b> An estimate of tuition that might not be collected	42000
Other Income	42003	<b>Other Fees</b> Income for all other non-registration fees related to school functions. (E.g., Booster, band, Home and School, bus, athletics, etc.)	42000
Other Income	42004	<b>Transportation</b> Income for student transportation to and from school.	42000
Other Income	42005	<b>Athletics</b> Income from student athletic activities.	42000
Other Income	42006	<b>Gifts and Donations</b> Income from private individuals or organizations. (Note: May need IRS Gift Statement.)	42000
Other Income	42007	<b>Fundraisers (Net)</b> Net income from school-sponsored fundraising events. (E.g., Home & School, PTO, etc.)	42000
Other Income	42007.1	<b>Fundraiser(s) Income</b> (Deposits for all school fundraisers)	42000
Other Income	42007.2	<b>Fundraiser(s) Expense</b> (Disbursement for all school fundraisers)	42000
Other Income	42008	<b>Grants and Funds</b> Income received from federal, state or private organizations as a result of a concerted effort by the school to obtain such funds.	42000
Other Income	42009	<b>Bequests</b> Income from a will of a benefactor.	42000
Other Income	42010	<b>Preschool</b> Income received for preschool.	42000
Other Income	42011	<b>Facilities Rental</b> Income received from school facilities. (E.g., hall rent)	42000
Other Income	42012	<b>Transfer from Parish</b> Income received from parish.	42000
Other Income	42013	<b>Refunds and Reimbursements</b> Income received for products or services already paid for by the school.	42000
Other Income	42014	<b>Other Income</b> All other income not covered by other accounts.	42000
Other Income	42015	<b>School interest</b> School interest and dividend income.	42000
Other Income	42016	<b>School Development</b> Monies received for future school development.	42000
Other Income	42017	<b>Yearbook</b> Monies received for sale of yearbook.	42000
Other Income	42018	<b>Daycare</b> Income received from daycare programs.	42000
Other Income	42019	<b>Before and After Care</b> Income received from before and after care programs.	42000
Other Income	42020	<b>Non-Government Food Program</b> Monies received for non-government food service programs.	42000
Other Income	42022	<b>Lunch Income</b> Money received for government Food Service Programs for Student Meals.	42000

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2018

Account Type	Account Number	Account Name – Account definition	Subaccount of:
Other Income	42023	<b>Adult Lunch Income</b> Meal money received from non-students.	42000
Other Income	42024	<b>Ala Carte Income</b> Meal money received from single food items.	42000
Other Income	42026	<b>Scrip</b> The net income received from selling Scrip coupons. (percentage income - not purchase price)	42000
Other Income	42028	<b>Inter-School/Cluster Receipts</b> Income from other schools - Home and School.	42000
Other Income	42029	<b>Field Trips</b>	42000
Other Income	42030	<b>Gain (Loss) on Investment</b> Monies received from selling investments.	42000
Other Income	42032	<b>Unrealized Gain (Loss) on Investment</b> Increase (Decrease) in market value when investment account is reconciled.	42000
Other Income	42034	<b>Interest/Dividend Income</b> Interest and dividend income	42000
Other Income	42038	<b>Insurance Claim Recovery</b> Money received from insurance company or Diocese of Davenport for a claim.	42000
Other Income	42800	<b>Other Affiliated Organizations Income</b> Add an income account for each of your affiliated organizations for school. A corresponding expense account should be added under the 52800 expense header account	Header
Other Income	42801	<b>Home &amp; School</b>	42800
<b>School Expense Accounts</b>			
Other Expense	52100	<b>SALARY EXPENSE</b>	Header
Other Expense	52121	<b>Administration</b> Salaried or hourly compensation for school personnel that are non-laborers and are classified under the worker's compensation as low-risk. (E.g., principal, business manager, secretarial, bookkeepers, clerical, etc.)	52100
Other Expense	52122	<b>Instructional – Lay</b> Salaried or hourly compensation for certified lay personnel engaged in teaching, guidance, media center, etc.	52100
Other Expense	52123	<b>Instructional – Religious</b> Salaried or hourly compensation for certified religious personnel engaged in teaching, guidance, media center, etc.	52100
Other Expense	52124	<b>Instructional – Substitute</b> Salaried or hourly compensation for personnel who are substituting for other personnel who are absent from duty. (E.g., teachers, other personnel)	52100
Other Expense	52125	<b>Operational Wages</b> Salaried or hourly compensation for school personnel that are classified under the worker's compensation breakdown as high-risk laborers. (E.g., janitor, maintenance, housekeeper, operational substitutes, etc.)	52100
Other Expense	52126	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	52100
Other Expense	52127	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	52100
Other Expense	52128	<b>Retirement Benefits</b> Retirement benefits to employee.	52100
Other Expense	52129	<b>Other Benefits</b> Miscellaneous benefits to employee.	52100
Other Expense	52130	<b>Iowa Catholic Conference</b> School unemployment costs.	52100
Other Expense	52131	<b>Food Service Wages</b> Salaried or hourly compensation for kitchen/food service personnel who are classified under the worker's compensation breakdown as high risk laborers.	52100
Other Expense	52133	<b>Instructional/Other Associates</b> Salaried or hourly compensation for school personnel who are non-laborers and are classified under worker's compensation as low risk laborers. (E.g., Teacher Associates and Assistants)	52100
Other Expense	52134	<b>Other School Personnel</b> Salaried or hourly compensation that covers special situations or needs.	52100
Other Expense	52136	<b>Preschool Wages</b> Salaried or hourly compensation that covers Preschool programs.	52100
Other Expense	52137	<b>Daycare Wages</b> Salaried or hourly compensation that covers Daycare programs.	52100
Other Expense	52138	<b>Before and After Care Wages</b> Salaried or hourly compensation that covers Before and After programs.	52100

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2018

Account Type	Account Number	Account Name – Account definition	Subaccount of:
Other Expense	52139	4 year olds Wages	52100
Other Expense	52240	<b>SCHOOL ADMINISTRATION EXPENSE</b>	<b>Header</b>
Other Expense	52241	<b>Staff Development</b> Fees, travel, materials & other expenses incurred by teaching personnel for meetings, in-service workshops & development opportunities.	52240
Other Expense	52242	<b>Health Expense</b> Expenses related to physical examinations, flu shots, and other required immunizations for employment.	52240
Other Expense	52243	<b>Professional Fees</b> Disbursements for outside professional, legal services, eSIS or background checks.	52240
Other Expense	52244	<b>Public Relations</b> Disbursements to support community activities. (E.g., ad in yearbook, after prom, outside printing, etc.)	52240
Other Expense	52245	<b>Office Supplies</b> Office supplies. (E.g., pens, paper, printing costs, coffee, etc.)	52240
Other Expense	52246	<b>School Postage</b> Disbursement for postage for all school departments.	52240
Other Expense	52247	<b>Furnishings/Equipment</b> Expenses related to furnishing offices and classrooms, purchases less than \$10,000. (E.g., desks, whiteboards, lockers, etc.)	52240
Other Expense	52248	<b>Equipment Maintenance/Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc., purchases less than \$10,000.	52240
Other Expense	52249	<b>Technology Expenses</b> Costs related to technology enhancement, computer hardware and software costs, purchases less than \$10,000.	52240
Other Expense	52250	<b>Transportation</b> All expenses related with student transportation services.	52240
Other Expense	52251	<b>Insurance Expense</b> Expenses related to property, liability insurance, and worker's compensation.	52240
Other Expense	52252	<b>Fundraising Expense</b> Expenses directly related to a fundraising project for the school with a specific purpose.	52240
Other Expense	52253	<b>Grant and Fund Expense</b> Expenses directly related to a federal or state fund or grant given to the school for a specific purpose.	52240
Other Expense	52254	<b>Bequests Expense</b> Expenses related to monies from wills.	52240
Other Expense	52255	<b>Other Expense</b> Miscellaneous costs not covered by other accounts.	52240
Other Expense	52256	<b>Refunds and Reimbursements</b> Disbursements for products or services already paid by the school.	52240
Other Expense	52257	<b>Interest Expense</b> Interest paid by the school.	52240
Other Expense	52258	<b>School Hospitality</b> Costs associated with school functions or gatherings. (E.g., registration or scheduling days, back-to-school night, school board expenses, etc.)	52240
Other Expense	52259	<b>Yearbook</b> Expenses related to the yearbook.	52240
Other Expense	52260	<b>Graduation Expense</b> Expenses related to student graduations.	52240
Other Expense	52261	<b>Classified Ad</b> Advertising costs associated with running classified ads.	52240
Other Expense	52270	<b>Food Costs</b> Expenses related to the operation of kitchen/food service area.	52240
Other Expense	52271	<b>Food Supplies</b> Costs related to supplies and miscellaneous expenses for kitchen/food service area.	52240
Other Expense	52272	<b>Non-Government Food Program</b> All expenses associated to the operation of a non-government subsidized food service program.	52240
Other Expense	52273	<b>Tuition Bad Debt Expense</b> An estimate of tuition that might not be collected.	52240
Other Expense	52275	<b>Inter-School/Cluster Disbursements</b> Disbursements to other schools, home and school.	52240
Other Expense	52276	<b>Field Trip expense</b>	52240
Other Expense	52277	<b>Pre-school expenses</b>	52240

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Other Expense	52283	<b>Insurance Claim Expense</b> Expenses related to insurance claims	52240
Other Expense	52360	<b>INSTRUCTIONAL EXPENSE</b>	Header
Other Expense	52361	<b>Staff Development</b> Fees, travel, materials and other expenses incurred by teaching personnel for meetings, in-service workshops, and development opportunities.	52360
Other Expense	52362	<b>Student Activities</b> Expenses for field trips, classroom projects, etc.	52360
Other Expense	52363	<b>Extracurricular Expense</b> Expenses for athletics, drama, debate, band, chorus, student council, newspapers, etc.	52360
Other Expense	52364	<b>Educational Materials</b> Expenses for textbooks, work books/sheets, teacher's manuals, standardized testing, etc.	52360
Other Expense	52365	<b>Instructional Supplies</b> All non-textbook supplies and materials related to instruction. (E.g., science equipment, tapes, kits, maps, globes, etc.)	52360
Other Expense	52366	<b>Teaching Supplies/Paper</b> Expenses for consumable teaching supplies. (E.g., paper, paints, chemicals, etc.)	52360
Other Expense	52367	<b>Media/Library Expense</b> Expenses associated with operation of Media or Library, such as audio-visual, books, tapes, computer programs, etc.	52360
Other Expense	52368	<b>Other Expense</b> Miscellaneous costs not covered by other programs.	52360
Other Expense	52369	<b>Before and After Care Expense</b> Non-wage costs associated with Before and After School programs.	52360
Other Expense	52370	<b>Day Care Expense</b> Non-wage costs associated with the Day Care programs.	52360
Other Expense	52371	<b>Preschool</b> Costs associated with the Preschool program.	52360
Other Expense	52480	<b>PLANT OPERATIONS EXPENSE</b>	Header
Other Expense	52481	<b>Utilities</b> Disbursement for gas, electricity, water, sewer, cable and garbage for all locations and buildings.	52480
Other Expense	52482	<b>Telephone</b> Disbursement for telephone for all departments.	52480
Other Expense	52483	<b>Custodial Supplies</b> All costs related to the cleaning of facilities, ordinary materials and supplies.	52480
Other Expense	52484	<b>Contracted Services</b> Expenditures for contracted vendor services. (E.g., janitorial services, snow removal, lawn care, AEA, asbestos fees, etc.)	52480
Other Expense	52485	<b>Building Maintenance and Repair</b> Disbursements for minor repairs or maintenance to school property. (E.g., painting, etc.)	52480
Other Expense	52486	<b>Extraordinary Repairs</b> Disbursements paid for major repairs to school property, purchase less than \$10,000. (E.g., boilers, fixtures, windows, etc.)	52480
Other Expense	52487	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	52480
Other Expense	52488	<b>Staff Development</b> Staff development fees, travel, materials and other expenses incurred by maintenance, etc. for workshops and development opportunities, etc.	52480
Other Expense	52489	<b>Transportation</b> Costs for maintenance personnel for routine departmental responsibilities and tasks.	52480
Other Expense	52490	<b>Grounds Equipment</b> Disbursement for minor repairs or maintenance of outdoor equipment. (E.g., trucks, lawnmower, snow blower, etc.)	52480
Other Expense	52491	<b>Depreciation Expenses</b>	52480
Other Expense	52800	<b>OTHER AFFILIATED SCHOOL ORGANIZATION EXPENSE</b> Add an expense account for each of your affiliated school organizations. A corresponding income account should be added under the 42800 income header account	Header
Other Expense	52801	<b>Home &amp; School</b>	52800

CHART OF ACCOUNTS  
2018

Account Type	Account Number	Account Name – Account definition	Subaccount of:
Income	41054	<b>Grant</b> Monies received from organizations as a result of a concerted effort by parish to obtain such funds.	41050
Income	41055	<b>Transfer from Separate Foundation</b> Monies received from a foundation that is separately incorporated.	41050
Income	41056	<b>Restricted Gift</b> Monies received that the donor has restriction for a specific purpose.	41050
Income	41070	<b>INVESTMENTS &amp; BEQUESTS</b>	Header
Income	41071	<b>Interest/Dividends</b> Interest and dividend income	41070
Income	41072	<b>Rental Property</b> Income received from investment property.	41070
Income	41073	<b>Sale of Parish Assets</b> Income received from a sale of an investment or fixed asset.	41070
Income	41074	<b>Restricted Bequests</b> Income received by a bequest (will) that is <u>permanently</u> or temporarily restricted.	41070
Income	41075	<b>Unrestricted Bequests</b> Income received by a bequest (will) that is unrestricted.	41070
Income	41076	<b>Restricted Memorials</b> Income received as a memorial that is <u>permanently</u> or temporarily restricted. (in memory of said person)	41070
Income	41077	<b>Unrestricted Memorials</b> Income received as a memorial that is unrestricted. (in memory of said person)	41070
Income	41078	<b>Gain (Loss) on Investment</b> Monies received from selling investments.	41070
Income	41079	<b>Unrealized Gain (Loss) on Investment</b> Increase (Decrease) in market value when investment account is reconciled.	41070
Income	41800	<b>OTHER AFFILIATED PARISH ORGANIZATIONS INCOME</b> Add an income account for each of your affiliated parish organizations. A corresponding expense account should be added under the 51800 expense header account.	Header
Income	41801	<b>Altar &amp; Rosary Income</b>	41800
Income	41802	<b>Other Affiliated Organization Income</b>	41800
Income	41803	<b>Other Affiliated Organization Income</b>	41800
Income	41804	<b>Other Affiliated Organization Income</b>	41800
Income	41850	<b>Youth Trip Fundraising</b> NCYC and Youth Rallies income	41800

<b>Parish Expense Accounts</b>			
Expense	51100	<b>ADMINISTRATION EXPENSE</b> Expenses to assure the necessary material resources, employees, land, buildings, finance to enable the parish to carry on the work of Christ.	Header
Expense	51110	<b>Priest Wages</b> Compensation for clergy.	51100
Expense	51111	<b>Professional Personnel Wages</b> Compensation for <u>salaried</u> or <u>hourly</u> personnel who are non-laborers and are classified under the worker's compensation as low-risk (E.g., secretarial, business manager, stewardship & development director, accountant, etc.)	51100
Expense	51112	<b>Operational Wages</b> <u>Salaried</u> or <u>hourly</u> compensation for personnel who are classified under the worker's compensation breakdown as high-risk laborers. (E.g., janitor, maintenance, housekeeper, etc.)	51100
Expense	51113	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51100
Expense	51114	<b>Employee Insurance Benefits Expense</b> Insurance benefits paid by employer.	51100
Expense	51115	<b>Retirement Benefits</b> Retirement benefits paid by employer	51100
Expense	51116	<b>Other Benefits</b> Miscellaneous benefits paid to employee. (E.G. housing allowance for a deacon)	51100
Expense	51117	<b>Religious Compensation</b> Stipends for services of religious priests, brothers and sisters	51100
Expense	51118	<b>Accountable Reimbursement Plan</b> Priest or Parish Life Coordinator (PLC) professional expenses. (E.g., mileage, vestments, subscriptions, etc..)	51100
Expense	51119	<b>Priest/PLC Continuing Education</b> Benefit for priests or PLC for educational purposes	51100



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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51120	<b>Priests' Aid Insurance</b> Church paid health insurance for priests	51100
Expense	51122	<b>Hospitality</b> Costs related to the purchase of food, beverages and supplies for priest /PLC hospitality opportunities.	51100
Expense	51123	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51100
Expense	51124	<b>Equipment Maintenance/Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreement and contracts, etc.	51100
Expense	51125	<b>Educational Materials</b> Program materials such as; audio, video or publications	51100
Expense	51126	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51100
Expense	51127	<b>Rent Expense</b> Costs for the use of building facility and/or equipment for a specific purpose.	51100
Expense	51129	<b>Extra Priest Services</b> Costs associated with help from other clergy.	51100
Expense	51130	<b>Utilities</b> Disbursement for gas, electricity, water, sewer, cable & garbage for all locations and buildings.	51100
Expense	51131	<b>Telephone</b> Disbursement for telephone for all departments.	51100
Expense	51132	<b>Postage</b> Disbursement for postage for all departments.	51100
Expense	51133	<b>Custodial Supplies</b> All costs related to the cleaning of facilities, ordinary materials and supplies, including pandemic supplies	51100
Expense	51134	<b>Contracted Services</b> Expenditures for contracted services. (E. g., janitor, snow removl, lawn care, etc.	51100
Expense	51135	<b>Technology Expenses</b> Costs related to technology enhancement. Hardware and software computer costs.	51100
Expense	51136	<b>Inter-Parish/Cluster Disbursements</b> Disbursements for the benefit of other parishes in a cluster. This account is for the accumulation of expense that will be billed to other parishes in a cluster.	51100
Expense	51137	<b>Diocesan Insurance Fund</b> Disbursements for Insurance Fund to the Diocese of Davenport: Property & Liability.	51100
Expense	51138	<b>Insurance Claim Expense</b> Expenses related to insurance claims.	51100
Expense	51139	<b>Rental Property Expense</b> Costs associated with rental property.	51100
Expense	51140	<b>Professional Fees</b> Disbursements for outside professional or legal services or background checks	51100
Expense	51141	<b>Building Maintenance &amp; Repair</b> Disbursement for minor repairs or maintenance to church property. (E.g., painting, landscaping, etc.)	51100
Expense	51142	<b>Public Relations</b> Disbursements to support community activities. (E.g., ad in yearbook, after prom, etc.)	51100
Expense	51143	<b>Refunds &amp; Reimbursements</b> Reimbursing for products or services already paid by the church.	51100
Expense	51144	<b>Annual Diocesan Appeal Expense</b> Disbursements to the Diocese of Davenport to pay under met Appeal goals.	51100
Expense	51145	<b>Annual Appeal Prior Year(s) Expense</b> Disbursements to the Diocese of Davenport to pay balance of previous Appeal goals not met.	51100
Expense	51146	<b>Catholic Messenger Expense</b> Disbursements related with <i>The Catholic Messenger</i> that is not met by the parishioners' collection.	51100
Expense	51147	<b>Catholic Messenger Prior Year(s) Expense</b> Disbursements related with <i>The Catholic Messenger</i> for prior years.	51100
Expense	51148	<b>Diocesan Collection Expense</b> Disbursements for all other diocesan collections in excess of the parish collection.	51100
Expense	51149	<b>Cemetery Expense</b> Costs for the cemetery associated with the parish.	51100
Expense	51150	<b>Transportation/Travel</b> Costs for personnel (E.g., gas, meals, mileage and lodging)	51100
Expense	51151	<b>Interest Expense</b> Interest paid by the parish.	51100
Expense	51154	<b>Stewardship &amp; Development Program Costs</b> All non-wage costs related to Stewardship & Development. Enhancement and feasibility studies.	51100

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51155	<b>Furnishings</b> Minor purchases and furnishing for general upkeep or to enhance a living or working space.(E.g., office décor, painting, furniture, etc.)	51100
Expense	51160	<b>Parish Hospitality</b> Costs associated with parish hospitality and meetings when it is not a fundraiser. (e.g. parish gatherings, Donut Sunday, deanery meetings, funeral dinners, etc.	51100
Expense	51161	<b>Gifts/Scholarships</b> Cash or other tangible items associated with student education or persons that volunteer their time or talent (E.g., student scholarships, Christmas gifts for volunteers [not employees], etc.)	51100
Expense	51162	<b>Bad Debt Expense</b> An estimate of accounts receivable that will be uncollectible.	51100
Expense	51163	<b>Depreciation Expense</b> The amount of the expense allocated for the use of the asset over a period of years.	51100
Expense	51165	<b>Grounds Equipment</b> Disbursement for minor repairs, purchases of \$10,000 or maintenance of outdoor equipment. (E.g., trucks, lawnmower, snow blower, etc.)	51100
Expense	51167	<b>Memorial and Bequest Disbursement</b> Disbursements associated with monies received from memorials and bequests.	51100
Expense	51169	<b>Parish Tithing</b> Disbursements associated with parishes tithing a percentage of income to charity. (not for monies collected for charity)	51100
Expense	51171	<b>Banking Fees</b> Cost associated with banking charges and fees.	51100
Expense	51172	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51100
Expense	51173	<b>Other Restricted Gift Expenditure</b> Expenditures in compliance with a donor's wishes for specific expenses that do not meet the definition of another expense account	51100
Expense	51174	<b>Use Tax</b> The use tax for purchases from out of state vendors	51100
Expense	51186	<b>Extraordinary repairs and expenses</b>	51100
Expense	51200	<b>CHURCH LIFE EXPENSE</b> Expenses to develop stronger bonds within the parish and broader Christian communities so that each person finds nourishment, motivation and support. Expenses to use the most effective means of communication will help to meet this goal.	Header
Expense	51211	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., evangelization minister, publicity director, etc.)	51200
Expense	51213	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51200
Expense	51214	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51200
Expense	51215	<b>Retirement Benefits</b> Retirement benefits to employee.	51200
Expense	51216	<b>Other Benefits</b> Miscellaneous benefits to employee.	51200
Expense	51217	<b>Religious Compensation</b> Stipend for services of religious priests, brothers and sisters.	51200
Expense	51223	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51200
Expense	51224	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51200
Expense	51225	<b>Educational Materials</b> Program materials such as video, publications, advertising and pamphlets.	51200
Expense	51226	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51200
Expense	51227	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose.	51200
Expense	51228	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51200
Expense	51300	<b>FAMILY LIFE EXPENSE</b> Expenses to support the heart of the Christian Community, the family, by strengthening relationships and helping those encountering difficulties. Expenses to develop a deeper sense of love and understanding between married couples, in families and with engaged couples.	51300

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51311	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., family life minister, wedding coordinator, marriage preparation director, etc.)	51300
Expense	51313	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51300
Expense	51314	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51300
Expense	51315	<b>Retirement Benefits</b> Retirement benefits to employee.	51300
Expense	51316	<b>Other Benefits</b> Miscellaneous benefits to employee.	51300
Expense	51317	<b>Religious Compensation</b> Stipends for services of religious priests, brothers and sisters.	51300
Expense	51318	<b>Nurse Expenses</b>	51300
Expense	51323	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51300
Expense	51324	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51300
Expense	51325	<b>Educational Materials</b> Program materials such as video, publications, advertising and pamphlets, including individual sacramental preparation not covered by the faith formation program (e.g. marriage prep, baptismal).	51300
Expense	51326	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars.)	51300
Expense	51327	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose.	51300
Expense	51328	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51300
Expense	51354	<b>Charitable Donations</b> Disbursements for charitable purposes or organizations pertaining to family life issues. (E.g., family ministries, Birthright, etc.)	51300
Expense	51400	<b>FAITH FORMATION EXPENSE</b> Expenses to provide effective channels for the transmission of the Good News to all members of the parish community. Includes expenses for all children's, youth, adult and senior faith formation programs.	Header
Expense	51411	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., religious education director/coordinator, teachers, adult, youth or campus minister, children's education director, RCIA/RCIC director, etc.)	51400
Expense	51413	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51400
Expense	51414	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51400
Expense	51415	<b>Retirement Benefits</b> Retirement benefits to employee.	51400
Expense	51416	<b>Other Benefits</b> Miscellaneous benefits to employee.	51400
Expense	51417	<b>Religious Compensation</b> Stipend for services of religious priests, brothers and sisters.	51400
Expense	51423	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51400
Expense	51424	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51400
Expense	51425	<b>Educational Materials</b> Program materials such as audio, video, publications, text books, and sacramental preparations with the exception of marriage.	51400
Expense	51426	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51400
Expense	51427	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose.	51400
Expense	51428	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51400
Expense	51429	<b>Activity Costs</b>	51400
Expense	51452	<b>High School Assessment</b> Parish support for high school expenditures.	51400
Expense	51453	<b>Elementary School Assessment</b> Parish support for elementary school expenditures.	51400

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51500	<b>SOCIAL ACTION EXPENSE</b> To help parishioners through personal dedication to the human community to strive to eliminate human injustice and to eliminate the causes of social problems.	Header
Expense	51511	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., social justice director, parish nurse, etc.)	51500
Expense	51513	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51500
Expense	51514	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51500
Expense	51515	<b>Retirement Benefits</b> Retirement benefits to employee.	51500
Expense	51516	<b>Other Benefits</b> Miscellaneous benefits to employee.	51500
Expense	51517	<b>Religious Compensation</b> Stipend for services of religious priests, brothers and sisters.	51500
Expense	51523	<b>Supplies</b> Office supplies. (E.g., pens, paper, printing costs, etc.)	51500
Expense	51524	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51500
Expense	51525	<b>Educational Materials</b> Program materials such as audio, video and publications.	51500
Expense	51526	<b>Continuing Education</b> Compensation to personnel for educational purposes. (E.g., conventions, workshops and seminars)	51500
Expense	51527	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose.	51500
Expense	51528	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51500
Expense	51554	<b>Charitable Donations</b> Disbursements for charitable purposes or organizations pertaining to social issues. (E.g., food pantry, Right to Life, etc.)	51500
Expense	51600	<b>LITURGY EXPENSE</b> Expenses to nurture the faith of the parish community through one's individual spirituality and through the parish community at worship.	Header
Expense	51611	<b>Professional Personnel Wages</b> Compensation for salaried or hourly personnel. (E.g., Liturgy director, music director, musicians, etc.)	51600
Expense	51613	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	51600
Expense	51614	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	51600
Expense	51615	<b>Retirement Benefits</b> Retirement benefits to employee.	51600
Expense	51616	<b>Other Benefits</b> Miscellaneous benefits to employee.	51600
Expense	51617	<b>Religious Compensation</b> Stipend for services of religious priests, brothers and sisters.	51600
Expense	51623	<b>Altar &amp; Liturgy Supplies</b> Supplies related to seasonal, altar, and liturgy.	51600
Expense	51624	<b>Equipment Maintenance &amp; Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc.	51600
Expense	51625	<b>Educational Materials</b> Program materials such as videos, publications, missalettes, and preprinted bulletins.	51600
Expense	51626	<b>Continuing Education</b> Compensation to and for all personnel, deacons, etc. for educational purposes. (E.g., conventions, workshops and seminars)	51600
Expense	51627	<b>Rent Expense</b> Costs for use of building facility and/or equipment for a specific purpose. (E.g., office supplies)	51600
Expense	51628	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	51600
Expense	51629	<b>Choir/Music Costs</b> Direct costs associated with music and choir. (E.g., hymnals, sheet music, copyrights)	51600

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2018

Account Type	Account Number	Account Name – Account definition	Subaccount of:
Expense	51800	<b>OTHER AFFILIATED ORGANIZATIONS EXPENSE</b> Add an expense account for each of your affiliated organizations. A corresponding income account should be added under the 41800 income header account.	Header
Expense	51801	<b>Altar &amp; Rosary Expense</b>	51800
Expense	51802	<b>Other Affiliated Organization Expense</b>	51800
Expense	51803	<b>Other Affiliated Organization Expense</b>	51800
Expense	51804	<b>Other Affiliated Organization Expense</b>	51800
Expense	51850	<b>Youth Trip Fundraising Expense</b> NCYC and Youth Rallies expenses	51800

<b>School Income Accounts</b>			
Other	42000	<b>SCHOOL INCOME</b>	Header
Other Income	42001	<b>Tuition</b> Income received from parishioners & non-parishioners for school tuition.	42000
Other Income	42002	<b>Reserve for Tuition Bad Debts</b> An estimate of tuition that might not be collected	42000
Other Income	42003	<b>Other Fees</b> Income for all other non-registration fees related to school functions. (E.g., Booster, band, Home and School, bus, athletics, etc.)	42000
Other Income	42004	<b>Transportation</b> Income for student transportation to and from school.	42000
Other Income	42005	<b>Athletics</b> Income from student athletic activities.	42000
Other Income	42006	<b>Gifts and Donations</b> Income from private individuals or organizations. (Note: May need IRS Gift Statement.)	42000
Other Income	42007	<b>Fundraisers (Net)</b> Net income from school-sponsored fundraising events. (E.g., Home & School, PTO, etc.)	42000
Other Income	42007.1	<b>Fundraiser(s) Income</b> (Deposits for all school fundraisers)	42000
Other Income	42007.2	<b>Fundraiser(s) Expense</b> (Disbursement for all school fundraisers)	
Other Income	42008	<b>Grants and Funds</b> Income received from federal, state or private organizations as a result of a concerted effort by the school to obtain such funds.	42000
Other Income	42009	<b>Bequests</b> Income from a will of a benefactor.	42000
Other Income	42010	<b>Preschool</b> Income received for preschool.	42000
Other Income	42011	<b>Facilities Rental</b> Income received from school facilities. (E.g., hall rent)	42000
Other Income	42012	<b>Transfer from Parish</b> Income received from parish.	42000
Other Income	42013	<b>Refunds and Reimbursements</b> Income received for products or services already paid for by the school.	42000
Other Income	42014	<b>Other Income</b> All other income not covered by other accounts.	42000
Other Income	42015	<b>School interest</b> School interest and dividend income.	42000
Other Income	42016	<b>School Development</b> Monies received for future school development.	42000
Other Income	42017	<b>Yearbook</b> Monies received for sale of yearbook.	42000
Other Income	42018	<b>Daycare</b> Income received from daycare programs.	42000
Other Income	42019	<b>Before and After Care</b> Income received from before and after care programs.	42000
Other Income	42020	<b>Non-Government Food Program</b> Monies received for non-government food service programs.	42000
Other Income	42022	<b>Lunch Income</b> Money received for government Food Service Programs for Student Meals.	42000

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Other Income	42023	<b>Adult Lunch Income</b> Meal money received from non-students.	42000
Other Income	42024	<b>Ala Carte Income</b> Meal money received from single food items.	42000
Other Income	42026	<b>Scrip</b> The net income received from selling Scrip coupons. (percentage income - not purchase price)	42000
Other Income	42028	<b>Inter-School/Cluster Receipts</b> Income from other schools - Home and School.	42000
Other Income	42029	<b>Field Trips</b>	42000
Other Income	42030	<b>Gain (Loss) on Investment</b> Monies received from selling investments.	42000
Other Income	42032	<b>Unrealized Gain (Loss) on Investment</b> Increase (Decrease) in market value when investment account is reconciled.	42000
Other Income	42034	<b>Interest/Dividend Income</b> Interest and dividend income	42000
Other Income	42038	<b>Insurance Claim Recovery</b> Money received from insurance company or Diocese of Davenport for a claim.	42000
Other Income	42800	<b>Other Affiliated Organizations Income</b> Add an income account for each of your affiliated organizations for school. A corresponding expense account should be added under the 52800 expense header account	Header
Other Income	42801	<b>Home &amp; School</b>	42800
<b>School Expense Accounts</b>			
Other Expense	52100	<b>SALARY EXPENSE</b>	Header
Other Expense	52121	<b>Administration</b> Salaried or hourly compensation for school personnel that are non-laborers and are classified under the worker's compensation as low-risk. (E.g., principal, business manager, secretarial, bookkeepers, clerical, etc.)	52100
Other Expense	52122	<b>Instructional – Lay</b> Salaried or hourly compensation for certified lay personnel engaged in teaching, guidance, media center, etc.	52100
Other Expense	52123	<b>Instructional – Religious</b> Salaried or hourly compensation for certified religious personnel engaged in teaching, guidance, media center, etc.	52100
Other Expense	52124	<b>Instructional – Substitute</b> Salaried or hourly compensation for personnel who are substituting for other personnel who are absent from duty. (E.g., teachers, other personnel)	52100
Other Expense	52125	<b>Operational Wages</b> Salaried or hourly compensation for school personnel that are classified under the worker's compensation breakdown as high-risk laborers. (E.g., janitor, maintenance, housekeeper, operational substitutes, etc.)	52100
Other Expense	52126	<b>Employer Tax Expense</b> Employer portion of Medicare and Social Security taxes.	52100
Other Expense	52127	<b>Employee Insurance Benefits Expense</b> Insurance benefits to employee.	52100
Other Expense	52128	<b>Retirement Benefits</b> Retirement benefits to employee.	52100
Other Expense	52129	<b>Other Benefits</b> Miscellaneous benefits to employee.	52100
Other Expense	52130	<b>Iowa Catholic Conference</b> School unemployment costs.	52100
Other Expense	52131	<b>Food Service Wages</b> Salaried or hourly compensation for kitchen/food service personnel who are classified under the worker's compensation breakdown as high risk laborers.	52100
Other Expense	52133	<b>Instructional/Other Associates</b> Salaried or hourly compensation for school personnel who are non-laborers and are classified under worker's compensation as low risk laborers. (E.g., Teacher Associates and Assistants)	52100
Other Expense	52134	<b>Other School Personnel</b> Salaried or hourly compensation that covers special situations or needs.	52100
Other Expense	52136	<b>Preschool Wages</b> Salaried or hourly compensation that covers Preschool programs.	52100
Other Expense	52137	<b>Daycare Wages</b> Salaried or hourly compensation that covers Daycare programs.	52100
Other Expense	52138	<b>Before and After Care Wages</b> Salaried or hourly compensation that covers Before and After programs.	52100

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Other Expense	52139	4 year olds Wages	52100
Other Expense	52240	<b>SCHOOL ADMINISTRATION EXPENSE</b>	<b>Header</b>
Other Expense	52241	<b>Staff Development</b> Fees, travel, materials & other expenses incurred by teaching personnel for meetings, in-service workshops & development opportunities.	52240
Other Expense	52242	<b>Health Expense</b> Expenses related to physical examinations, flu shots, and other required immunizations for employment.	52240
Other Expense	52243	<b>Professional Fees</b> Disbursements for outside professional, legal services, eSIS or background checks.	52240
Other Expense	52244	<b>Public Relations</b> Disbursements to support community activities. (E.g., ad in yearbook, after prom, outside printing, etc.)	52240
Other Expense	52245	<b>Office Supplies</b> Office supplies. (E.g., pens, paper, printing costs, coffee, etc.)	52240
Other Expense	52246	<b>School Postage</b> Disbursement for postage for all school departments.	52240
Other Expense	52247	<b>Furnishings/Equipment</b> Expenses related to furnishing offices and classrooms, purchases less than \$10,000. (E.g., desks, whiteboards, lockers, etc.)	52240
Other Expense	52248	<b>Equipment Maintenance/Repair</b> Costs related to purchase, operation and maintenance of office equipment, including service agreements, etc., purchases less than \$10,000.	52240
Other Expense	52249	<b>Technology Expenses</b> Costs related to technology enhancement, computer hardware and software costs, purchases less than \$10,000.	52240
Other Expense	52250	<b>Transportation</b> All expenses related with student transportation services.	52240
Other Expense	52251	<b>Insurance Expense</b> Expenses related to property, liability insurance, and worker's compensation.	52240
Other Expense	52252	<b>Fundraising Expense</b> Expenses directly related to a fundraising project for the school with a specific purpose.	52240
Other Expense	52253	<b>Grant and Fund Expense</b> Expenses directly related to a federal or state fund or grant given to the school for a specific purpose.	52240
Other Expense	52254	<b>Bequests Expense</b> Expenses related to monies from wills.	52240
Other Expense	52255	<b>Other Expense</b> Miscellaneous costs not covered by other accounts.	52240
Other Expense	52256	<b>Refunds and Reimbursements</b> Disbursements for products or services already paid by the school.	52240
Other Expense	52257	<b>Interest Expense</b> Interest paid by the school.	52240
Other Expense	52258	<b>School Hospitality</b> Costs associated with school functions or gatherings. (E.g., registration or scheduling days, back-to-school night, school board expenses, etc.)	52240
Other Expense	52259	<b>Yearbook</b> Expenses related to the yearbook.	52240
Other Expense	52260	<b>Graduation Expense</b> Expenses related to student graduations.	52240
Other Expense	52261	<b>Classified Ad</b> Advertising costs associated with running classified ads.	52240
Other Expense	52270	<b>Food Costs</b> Expenses related to the operation of kitchen/food service area.	52240
Other Expense	52271	<b>Food Supplies</b> Costs related to supplies and miscellaneous expenses for kitchen/food service area.	52240
Other Expense	52272	<b>Non-Government Food Program</b> All expenses associated to the operation of a non-government subsidized food service program.	52240
Other Expense	52273	<b>Tuition Bad Debt Expense</b> An estimate of tuition that might not be collected.	52240
Other Expense	52275	<b>Inter-School/Cluster Disbursements</b> Disbursements to other schools, home and school.	52240
Other Expense	52276	<b>Field Trip expense</b>	52240
Other Expense	52277	<b>Pre-school expenses</b>	52240

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Account Type	Account Number	Account Name – Account definition	Subaccount of:
Other Expense	52283	<b>Insurance Claim Expense</b> Expenses related to insurance claims	52240
Other Expense	52360	<b>INSTRUCTIONAL EXPENSE</b>	Header
Other Expense	52361	<b>Staff Development</b> Fees, travel, materials and other expenses incurred by teaching personnel for meetings, in-service workshops, and development opportunities.	52360
Other Expense	52362	<b>Student Activities</b> Expenses for field trips, classroom projects, etc.	52360
Other Expense	52363	<b>Extracurricular Expense</b> Expenses for athletics, drama, debate, band, chorus, student council, newspapers, etc.	52360
Other Expense	52364	<b>Educational Materials</b> Expenses for textbooks, work books/sheets, teacher's manuals, standardized testing, etc.	52360
Other Expense	52365	<b>Instructional Supplies</b> All non-textbook supplies and materials related to instruction. (E.g., science equipment, tapes, kits, maps, globes, etc.)	52360
Other Expense	52366	<b>Teaching Supplies/Paper</b> Expenses for consumable teaching supplies. (E.g., paper, paints, chemicals, etc.)	52360
Other Expense	52367	<b>Media/Library Expense</b> Expenses associated with operation of Media or Library, such as audio-visual, books, tapes, computer programs, etc.	52360
Other Expense	52368	<b>Other Expense</b> Miscellaneous costs not covered by other programs.	52360
Other Expense	52369	<b>Before and After Care Expense</b> Non-wage costs associated with Before and After School programs.	52360
Other Expense	52370	<b>Day Care Expense</b> Non-wage costs associated with the Day Care programs.	52360
Other Expense	52371	<b>Preschool</b> Costs associated with the Preschool program.	52360
Other Expense	52480	<b>PLANT OPERATIONS EXPENSE</b>	Header
Other Expense	52481	<b>Utilities</b> Disbursement for gas, electricity, water, sewer, cable and garbage for all locations and buildings.	52480
Other Expense	52482	<b>Telephone</b> Disbursement for telephone for all departments.	52480
Other Expense	52483	<b>Custodial Supplies</b> All costs related to the cleaning of facilities, ordinary materials and supplies.	52480
Other Expense	52484	<b>Contracted Services</b> Expenditures for contracted vendor services. (E.g., janitorial services, snow removal, lawn care, AEA, asbestos fees, etc.)	52480
Other Expense	52485	<b>Building Maintenance and Repair</b> Disbursements for minor repairs or maintenance to school property. (E.g., painting, etc.)	52480
Other Expense	52486	<b>Extraordinary Repairs</b> Disbursements paid for major repairs to school property, purchase less than \$10,000. (E.g., boilers, fixtures, windows, etc.)	52480
Other Expense	52487	<b>Other Expense</b> Miscellaneous costs not covered by other program accounts.	52480
Other Expense	52488	<b>Staff Development</b> Staff development fees, travel, materials and other expenses incurred by maintenance, etc. for workshops and development opportunities, etc.	52480
Other Expense	52489	<b>Transportation</b> Costs for maintenance personnel for routine departmental responsibilities and tasks.	52480
Other Expense	52490	<b>Grounds Equipment</b> Disbursement for minor repairs or maintenance of outdoor equipment. (E.g., trucks, lawnmower, snow blower, etc.)	52480
Other Expense	52491	<b>Depreciation Expenses</b>	52480
Other Expense	52800	<b>OTHER AFFILIATED SCHOOL ORGANIZATION EXPENSE</b> Add an expense account for each of your affiliated school organizations. A corresponding income account should be added under the 42800 income header account	Header
Other Expense	52801	<b>Home &amp; School</b>	52800