



*Catholic Diocese
of Cleveland*

**Chart of Accounts –
ELEMENTARY
SCHOOL**

*Parish Financial
Operations Handbook*



CHART OF ACCOUNTS

ELEMENTARY SCHOOL RECEIPTS

OPERATING RECEIPTS

ACCOUNT NUMBER		
Control	Sub	
Account	Account	Account Title
4001		TUITION
	4001.01	Student tuition (Current year)
	4001.02	Parish Tuition (Current year)
	4001.03	Tuition refunds (Current year)
	4001.04	Prior year tuition
4002		REGISTRATION AND OTHER FEES
	4002.01	Registration fees (Current year)
	4002.02	Educational and other fees (Current year)
	4002.03	Refund of registration fees (Current year)
	4002.04	Prior year fees
4003		BEQUESTS, DONATIONS AND RESTRICTED FUNDS
	4003.01	Bequests and donations
	4003.02	Restricted grants
	4003.09	Other
4004		GOVERNMENTAL ASSISTANCE
	4004.01	Mandated services
	4004.02	School food services program
	4004.09	Other governmental assistance
4005		SCHOOL-SPONSORED FOOD PROGRAMS
4006		LATCH-KEY PROGRAM RECEIPTS
	4006.01	Latch-key fees
	4006.09	Other Latch-key program receipts
4007		PRE-SCHOOL PROGRAM RECEIPTS
	4007.01	Pre-school tuition
	4007.02	Pre-school fees
	4007.03	Pre-school grants
	4007.09	Other Pre-school receipts
4008		STUDENT SERVICES RECEIPTS
	4008.01	Athletics
	4008.02	Band, chorus, plays, etc.
	4008.03	Book store
	4008.04	Playground fees
	4008.05	Graduation fees
	4008.06	Student transportation
	4008.09	Other Student Services receipts

CHART OF ACCOUNTS
ELEMENTARY SCHOOL RECEIPTS
OPERATING RECEIPTS (continued)

4009		FUND-RAISING INCOME
	4009.01	Candy sales receipts
	4009.02	Candy sales disbursements
	4009.03	Magazine subscription sales receipts
	4009.04	Magazine subscription sales disbursements
	4009.05	Raffle sales receipts
	4009.06	Raffle sales disbursements
	4009.07	Net bingo proceeds
	4009.09	Other fund-raising activities receipts
	4009.10	Other fund-raising activities disbursements
4010		INVESTMENT INCOME
4011		RENTAL RECEIPTS
	4011.01	Rental of school building
	4011.02	Rental of faculty residence
	4011.03	Rental of school equipment
	4011.09	Other rental receipts
4012		ENDOWMENT INCOME
4013		OTHER OPERATING INCOME

CHART OF ACCOUNTS
ELEMENTARY SCHOOL RECEIPTS
EXTRAORDINARY RECEIPTS

4101		PAYMENTS FROM PARISH
	4101.01	Parish subsidy
	4101.02	Parish paid expenses
	4101.03	Transfers from parish
4102		DIOCESAN SUBSIDIES
	4102.01	Operating subsidy
	4102.02	Capital improvements subsidy
	4102.03	Health benefits subsidy
	4102.04	Pension subsidy
4103		RECEIPTS FROM SALE OF PROPERTY
4104		RECEIPTS FROM INSURANCE CLAIMS
4109		OTHER EXTRAORDINARY RECEIPTS

CHART OF ACCOUNTS
ELEMENTARY SCHOOL DISBURSEMENTS
OPERATING DISBURSEMENTS

ADMINISTRATION

5001 ADMINISTRATIVE SALARIES AND OTHER COMPENSATION

5001.01	Principal and assistant - Religious
5001.02	Principal and assistant - Lay
5001.03	Secretary and bookkeeper - Religious
5001.04	Secretary and bookkeeper - Lay
5001.05	Temporary office help

5002 PAYROLL TAXES AND FRINGE BENEFITS

5002.01	Payroll taxes - Employer share
5002.02	Workers' compensation
5002.03	Health insurance
5002.04	Pension expense - Religious
5002.05	Pension expense - Lay
5002.06	Life insurance and weekly indemnity
5002.08	Unemployment compensation

5003 GENERAL ADMINISTRATIVE EXPENSES

5003.01	Office supplies and postage
5003.02	Office equipment replacement, repairs and rentals
5003.03	Computer supplies and expense
5003.04	Telephone and facsimile
5003.05	Professional services
5003.06	Administrative travel and transportation

5004 OCE ADMINISTRATIVE FEES

5004.01	OCE assessment fees
5004.02	Mandated services fees

5005 BAD DEBTS

5006 MEMBERSHIPS AND SUBSCRIPTIONS

5007 WORKSHOPS, IN-SERVICE AND MEETINGS

5008 FACULTY EXPENSES

5009 PUBLIC RELATIONS

5010 GIFTS AND DONATIONS

5015 MISCELLANEOUS EXPENSES

CHART OF ACCOUNTS
ELEMENTARY SCHOOL DISBURSEMENTS
OPERATING DISBURSEMENTS

INSTRUCTIONAL

5101 SALARIES AND OTHER COMPENSATION

5101.01	Religious teachers
5101.02	Lay teachers
5101.03	Substitute teachers
5101.04	Teachers' aides

5102 PAYROLL TAXES AND FRINGE BENEFITS

5102.01	Payroll taxes - Employer share
5102.02	Workers' compensation
5102.03	Health insurance
5102.04	Pension expense - Religious
5102.05	Pension expense - Lay
5102.06	Life insurance and weekly indemnity
5102.08	Unemployment compensation

5103 INSTRUCTIONAL EXPENSES

5103.01	Teaching supplies
5103.02	Student instructional materials
5103.03	Textbooks
5103.04	Resource books and teachers' manuals
5103.05	Graded course of study
5103.06	Computer instruction
5103.07	Religious instructional expenses
5103.08	Religious activity
5103.09	Other instructional expenses

5104 REPLACEMENT OF INSTRUCTIONAL EQUIPMENT

5105 INSTRUCTIONAL CONTRACTED SERVICES

LIBRARY

5201 SALARIES AND OTHER COMPENSATION

5201.01	Librarian - Religious
5201.02	Librarian - Lay

5202 PAYROLL TAXES AND FRINGE BENEFITS

5202.01	Payroll taxes - Employer share
5202.02	Workers' compensation
5202.03	Health insurance
5202.04	Pension expense - Religious
5202.05	Pension expense - Lay
5202.06	Life insurance and weekly indemnity
5202.08	Unemployment compensation

CHART OF ACCOUNTS
ELEMENTARY SCHOOL DISBURSEMENTS
OPERATING DISBURSEMENTS

LIBRARY (continued)

5203	LIBRARY EXPENSES	
	5203.01	Books
	5203.02	Periodicals and magazines
	5203.03	Library supplies
	5203.04	Replacement of library equipment
	5203.09	Other library expenses

5204	AUDIO/VISUAL EXPENSES	
	5204.01	Audio/visual supplies
	5204.02	Repairs of audio/visual equipment
	5204.03	Film strips
	5204.04	Replacement of audio/visual equipment
	5204.09	Other audio/visual expenses

STUDENT SERVICES

5301	SALARIES AND OTHER COMPENSATION	
	5301.01	Religious
	5301.02	Lay

5302	PAYROLL TAXES AND FRINGE BENEFITS	
	5302.01	Payroll taxes - Employer share
	5302.02	Workers' compensation
	5302.03	Health insurance
	5302.04	Pension expense - Religious
	5302.05	Pension expense - Lay
	5302.06	Life insurance and weekly indemnity
	5302.08	Unemployment compensation

5303	EXTRACURRICULAR EXPENSES	
	5303.01	Athletics and coaching
	5303.02	Band, chorus and plays
	5303.03	Guidance costs
	5303.04	Safety patrol
	5303.05	Student council
	5303.06	Sport fees
	5303.07	Student insurance
	5303.08	Field trips and assemblies
	5303.09	Awards and gifts to students
	5303.10	Bookstore
	5303.11	Other extracurricular expenses

CHART OF ACCOUNTS
ELEMENTARY SCHOOL DISBURSEMENTS
OPERATING DISBURSEMENTS

STUDENT SERVICES (continued)

5304	HEALTH SERVICE EXPENSES	
	5304.01	Health service supplies
	5304.02	Health service equipment repairs
	5304.03	Medical/dental fees
	5304.04	Replacement of health service equipment
	5304.09	Other health service expenses

5315	MISCELLANEOUS EXPENSES	
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SCHOOL-SPONSORED FOOD PROGRAMS

5401	SALARIES AND OTHER COMPENSATION	
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	5401.01	Religious
	5401.02	Lay

5402	PAYROLL TAXES AND FRINGE BENEFITS	
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	5402.01	Payroll taxes - Employer share
	5402.02	Workers' compensation
	5402.03	Health insurance
	5402.04	Pension expense - Religious
	5402.05	Pension expense - Lay
	5402.06	Life insurance and weekly indemnity
	5402.08	Unemployment compensation

5403	FOOD COSTS	
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	5403.01	Milk
	5403.02	Lunch Food
	5403.03	Miscellaneous food

5404	OTHER FOOD PROGRAM EXPENSES	
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	5404.01	Utilities
	5404.02	Rent
	5404.03	Replacement of food program equipment
	5404.04	Maintenance of food program equipment
	5404.05	Miscellaneous food program expenses

CHART OF ACCOUNTS

ELEMENTARY SCHOOL DISBURSEMENTS

OPERATING DISBURSEMENTS

STUDENT TRANSPORTATION

5501 SALARIES AND OTHER COMPENSATION

5501.01	Religious
5501.02	Lay

5502 PAYROLL TAXES AND FRINGE BENEFITS

5502.01	Payroll taxes - Employer share
5502.02	Workers' compensation
5502.03	Health insurance
5502.04	Pension expense - Religious
5502.05	Pension expense - Lay
5502.06	Life insurance and weekly indemnity
5502.08	Unemployment compensation

5504 OTHER STUDENT TRANSPORTATION EXPENSES

5504.01	Vehicle leasing
5504.02	Vehicle replacement
5504.03	Vehicle gasoline and oil
5504.04	Vehicle repairs and maintenance
5504.05	Local bus transportation
5504.06	Contracted transportation
5504.07	Insurance
5504.09	Miscellaneous Student Transportation expenses

LATCH-KEY PROGRAM

5601 SALARIES AND OTHER COMPENSATION

5601.01	Religious
5601.02	Lay

5602 PAYROLL TAXES AND FRINGE BENEFITS

5602.01	Payroll taxes - Employer share
5602.02	Workers' compensation
5602.03	Health insurance
5602.04	Pension expense - Religious
5602.05	Pension expense - Lay
5602.06	Life insurance and weekly indemnity
5602.08	Unemployment compensation

5603 OTHER LATCH-KEY PROGRAM EXPENSES

5603.01	Activity expenses
5603.02	Supplies
5603.03	Replacement of equipment
5603.04	Miscellaneous Latch-key program expenses

CHART OF ACCOUNTS
ELEMENTARY SCHOOL DISBURSEMENTS
OPERATING DISBURSEMENTS

PRE-SCHOOL PROGRAM

5701 SALARIES AND OTHER COMPENSATION

5701.01 Religious
5701.02 Lay

5702 PAYROLL TAXES AND FRINGE BENEFITS

5702.01 Payroll taxes - Employer share
5702.02 Workers' compensation
5702.03 Health insurance
5702.04 Pension expense - Religious
5702.05 Pension expense - Lay
5702.06 Life insurance and weekly indemnity
5702.08 Unemployment compensation

5703 OTHER PRE-SCHOOL PROGRAM EXPENSES

5703.01 Instructional expenses
5703.02 Activity expenses
5703.03 Supplies
5703.04 Replacement of equipment
5703.05 Telephone
5703.06 Workshops
5703.07 Administrative expenses
5703.09 Miscellaneous Pre-school program expenses

PLANT OPERATION

5801 SALARIES AND OTHER COMPENSATION

5801.01 Maintenance and janitorial - Religious
5801.02 Maintenance and janitorial - Lay
5801.03 Security

5802 PAYROLL TAXES AND FRINGE BENEFITS

5802.01 Payroll taxes - Employer share
5802.02 Workers' compensation
5802.03 Health insurance
5802.04 Pension expense - Religious
5802.05 Pension expense - Lay
5802.06 Life insurance and weekly indemnity
5802.08 Unemployment compensation

5807 CONTRACTED SERVICES

5807.01 Equipment maintenance
5807.02 Repairs and maintenance
5807.03 Security services
5807.04 Janitorial services

CHART OF ACCOUNTS
ELEMENTARY SCHOOL DISBURSEMENTS
OPERATING DISBURSEMENTS

PLANT OPERATION (continued)

5807.05	Trash removal services
5807.09	Other contracted services
5808	UTILITIES
5808.01	Electricity
5808.02	Gas, heating oil and steam
5808.03	Water
5808.04	Sewer
5808.05	Other utility expenses
5809	PLANT OPERATION SUPPLIES
5809.01	Housekeeping supplies
5809.02	Maintenance supplies
5810	RENTAL OF FACILITIES AND EQUIPMENT
5811	REPLACEMENT OF EQUIPMENT
5812	PROPERTY AND CASUALTY INSURANCE
5813	SCHOOL VEHICLE EXPENSES
5813.01	Vehicle leases
5813.02	Vehicle upkeep and maintenance
5813.03	Vehicle replacement
5814	PROPERTY TAXES
5815	MISCELLANEOUS PLANT OPERATION EXPENSES
<i>FACULTY RESIDENCE</i>	
5901	SALARIES AND OTHER COMPENSATION
5901.01	Religious
5901.02	Lay
5902	PAYROLL TAXES AND FRINGE BENEFITS
5902.01	Payroll taxes - Employer share
5902.02	Workers' compensation
5902.03	Health insurance
5902.04	Pension expense - Religious
5902.05	Pension expense - Lay
5902.06	Life insurance and weekly indemnity
5002.08	Unemployment compensation

CHART OF ACCOUNTS
ELEMENTARY SCHOOL DISBURSEMENTS
OPERATING DISBURSEMENTS

FACULTY RESIDENCE (continued)

5906		TELEPHONE
5907		CONTRACTED SERVICES
5908		UTILITIES
	5908.01	Electricity
	5908.02	Gas, heating oil and steam
	5908.03	Water
	5908.04	Sewer
	5908.05	Other utility expenses
5909		FACULTY RESIDENCE SUPPLIES
	5909.01	Housekeeping supplies
	5909.02	Maintenance supplies
5910		RENT EXPENSE
5911		FURNITURE AND EQUIPMENT REPLACEMENT
5912		PROPERTY AND CASUALTY INSURANCE
5913		FACULTY VEHICLE EXPENSES
5914		PROPERTY TAXES
5915		MISCELLANEOUS FACULTY RESIDENCE EXPENSES

CHART OF ACCOUNTS
ELEMENTARY SCHOOL DISBURSEMENTS
EXTRAORDINARY DISBURSEMENTS

CAPITAL DISBURSEMENTS

6001		LAND
6002		LAND IMPROVEMENTS
6003		BUILDINGS AND ADDITIONS
6004		BUILDING REMODELING, IMPROVEMENTS AND MAJOR REPAIRS
6005		VEHICLES, EQUIPMENT AND FURNITURE
	6005.01	Teaching aids
	6005.02	Classroom furniture
	6005.03	Library equipment
	6005.04	Audio/visual equipment
	6005.05	Office furniture and equipment
	6005.06	Computers and related equipment
	6005.07	Machinery and equipment
	6005.08	Vehicles
	6005.09	Other
6006		FACULTY RESIDENCE
	6006.01	Building, additions and major improvements
	6006.02	Furniture and equipment

OTHER EXTRAORDINARY DISBURSEMENTS

6105		INSURANCE SETTLEMENT EXPENSES
6106		CASH TRANSFERRED TO PARISH
6109		REMOVAL OF UNDERGROUND TANKS
6110		REMOVAL OF ASBESTOS
6111		MISCELLANEOUS EXTRAORDINARY DISBURSEMENTS