

School Chart of Accounts

Acct#	Name	Definition
31100	Cash Checking Account	The reconciled bank balance of cash in the checking account, payroll account or accounts.
31125	Savings / Money Market Acct	The balance in the money market, and savings account, or accounts. It is important that the deposits made, interest added and sums withdrawn are placed in the savings book.
31140	Certificates of Deposit	Interest bearing deposits that are in a designated bank evidenced by a document issued by the bank for a guaranteed period of time.
31150	Unitas Investment Fund	Funds on deposit with the Unitas Investment Fund, reconcile with quarterly statements.
31155	Petty Cash	Cash maintained in the school office for small purchases. This should be maintained on an imprest basis – i.e.: the sum of the cash and the receipts for paid items should equal a predetermined amount such as \$250
31160	Other Investments	Investments in mutual funds, government obligations, corporate obligations, stocks or other investment securities not separately classified above. The must be in compliance with the Diocesan Investment guidelines.
31170	Accrued Investment Income	Include investment income such as dividend or interest earned in the fiscal report period but not yet received from the paying organization.
31200	Receivables - Tuition	Money expected to be received for Tuition before the end of the fiscal year i.e. Fees, events.
31201	Other Receivables	Money expected to be received for items other then Tuition before the end of the fiscal year.
31202	Due to/from supporting parish(es)	Intercompany balance with the supporting parish(es). An asset on the books of the school should agree to the liability on the books of the parish(es).
31500	Prepaid Expenses	Expenses paid prior to end of fiscal year that pertain to the upcoming fiscal year.
31600	Other Assets	Other assets the school owns not separately classified above. These should be non-fixed assets and short term.
31610	Fixed Asset – Furniture & Equipment	A long term tangible asset held for business use and not expected to be converted to cash in the current of upcoming fiscal year in regards to furniture and equipment (non-computer equipment). (Note: Fixed asset categories of accounts are used by Regional Schools only)
31611	Fixed Asset - Equipment	Inactive – use account 31610 for capitalized equipment other than computers.
31612	Fixed Asset - Autos	A long term tangible asset held for business use and not expected to be converted to cash in the current of upcoming fiscal year in regards to automobiles.
31613	Fixed Assets – Computer Equipment	The purchase price of computer equipment or systems costing \$5,000 or more in the initial purchase. The purchase of individual computers costing less than \$5,000 should be expensed. Purchases of individual software programs are also to be recorded as an expense. (Note: Fixed asset categories of accounts are used by Regional Schools only)
31615	Fixed Asset - Leasehold Improvements	Repairs and/or improvements made to a leased facility by the lessee. (Note: Fixed asset categories of accounts are used for Regional Schools only)
31620	Accum Deprec – Furniture & Equipment	These accounts are used to report the accumulation of periodic credits to reflect the expiration of the estimated life of fixed assets. See depreciation policy.
31621	Accum Deprec - Equipment	Inactive – use account #31620.
31622	Accum Deprec - Autos	These accounts are used to report the accumulation of periodic credits to reflect the expiration of the

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		estimated life of fixed assets. See depreciation policy.
31623	Accum Deprec – Computer Equipment	Used to record the accumulation of periodic charges to correlate with the wear and tear and appropriate useful life of the computer equipment. See depreciation policy.
31625	Accum Deprec - Leasehold Improvements	These accounts are used to report the cumulative charges against the fixed asset for wear and tear or obsolescence. See depreciation policy.
32100	Accounts Payable (title modified to exclude accrued expense)	Amounts owed to vendors. Accrued expenses should be reversed in the subsequent period.
32101	Accounts Payable - DRVC	Amounts owed to Diocese.
32102	Accrued Expense	Accrued expense should be reversed in the subsequent period. Accruals must be done at year end.
32103	Accrued Sick Pay	The liability that exists for professional staffs' unpaid, but accrued, sick pay (See Education Department Policy).
32200	Payroll liabilities	Amounts due employees for payroll-related expense
32205	Fica Withholding Tax Payable	Inactive
32210	State Withholding Tax Payable	Inactive
32220	City Tax Withholding Payable	Inactive
32225	Flexible Spending Tax Payable	Inactive
32230	Other Withholding Payable (title modified to exclude "tax")	Amounts withheld from a paycheck that do not have a regular Diocesan code, i.e. garnishments and 403-b
32300	Loans Payable – Mission Assistance Corp	Include liability for funds borrowed from the Mission Assistance Corporation.
32301	Loan Payable – other	Principal amount due to third parties for borrowings evidenced by a note or other repayment agreement.
32410	VSP Loan	Inactive
32500	Advanced Tuition / Fee Pmt	Money received for next year's tuition in the current year. These funds should be kept in the school money market account for the following year.
32550	VSP Liability	Inactive
32600	Restricted Grants	Inactive
32700	Restricted Donations	Inactive
33001	Designated net assets	Net assets of the school that is designated by school for specific operating purpose
33002	Undesignated net assets	Net assets of the school available for current operations (the net results of normal operations each year and closed out to this account)

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33003	Temporarily restricted net assets	A Net Asset established to account for assets the use of which is limited by the requirements of donors or grantors. The governing body or administration cannot restrict the use of assets; they may only designate the use of assets. When the requirements of the donor/grantor is met, a JE is done to move the amount from temporarily restricted net assets to undesignated net assets.
33004	Permanently restricted net assets	A Net Asset in which the donor or grantor states that the principal must be maintained.
33005	Plant net assets	A Net Asset from fixed assets less accumulated depreciation less any loan/debt associated with the acquisition of the plant asset. This account is applicable to Regional Schools only, since the capitalization of fixed assets is not done by parish schools.
40110	Tuition, Supporting Rate	Includes receipts from students who benefit from a reduced rate as a result of their support of a Diocesan parish.
40120	Tuition, Non-Supporting Rate	Includes receipts from students who do not qualify for the reduced rate (i.e.: do not support a Diocesan parish).
40130	Tuition, Non-Catholics	Includes receipts from and for non-Catholic students as tuition for the current school year.
40140	Tuition & Fees Prior Years	Includes tuition and fee receipts in the current year, which are payments for prior school years.
40145	Scholarship Assistance-Tomorrow's Hope Foundation	Money received from the Tomorrow's Hope Foundation for Scholarship Assistance to students of need from your parish or regional school. (Note: This is for scholarship assistance only; TH Collections should be coded to account 40415)
40150	Registration Fees	Includes receipts for registration fees for the current year. If the registration fee was collected during the prior year, it is debited to Account 32500 – Advance Tuition and Fee Payment and credited to account 40150 during the year the fees are earned.
40160	Course Fees	Includes receipts from students who take courses for which special fees are charged. Each school may establish sub accounts in the 40160 series for specific course fees.
40170	Testing Fees	Includes receipts for testing fees.
40180	Book Fees	Includes receipts for book fees.
40190	Other Fees	Each school may establish sub accounts in their 40190 series for other specific fees collected in their school, i.e., equipment fee, student insurance fee, general fee, etc.
40192	Nursery Tuition	Funds received for tuition for the Nursery School program.
40194	Pre-Kindergarten Tuition	Funds received for tuition for the Pre-K program.
40195	Before & after-care fees	Funds received from students participating in the elementary schools before school and/or after school program.
40210	Parish Support	Includes receipts of subsidy from the parish or parishes for school operations. This account should be reconciled with the parish subsidy account.
40220	Interparish Support	Includes the support from parishes without schools (referred to as NSA – non-school support – these funds are released by the Diocese to the schools).
40330	Parents' Organization	Include cash raised for the school by parents' groups, fund raising efforts. Record at gross. All expenses

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		should be charged to 45330.
40340	Alumni Organization	Include cash gifts to the school from the Alumni.
40350	Student Fund Raising	Include gross receipts of student fund raising activities when funds are to be used for general operating purposes. All expenses should be charged to 45350. (For example: student sponsored walk-a-thon)
40360	Special Fund Raising	Include gross income from major fund raising events conducted for the school-by-school supporters when income can be used for general operating purposes. Use this account for events, which do not fit under other Fund Raising/Development accounts. All expenses should be charged to 45360. (For example: your K of C hosts a major annual fundraising the proceeds of which support school operations.)
40370	Bingo & raffles	Include gross bingo receipts and/or raffle receipts. All expenses should be charged to 45370.
40380	Income From Endowment	Include interest or change in account value from Endowment Funds or other restricted funds if the interest will be spent for general operating purposes.
40400	Gifts/Donations	Include all cash gifts, donations and grants received by the school from individuals, alumni, corporations, foundations, etc., when the funds can be used for general operating purposes.
40405	Bequests and Memorials	Include income received in the form of bequests and memorials, which can be used for general operating purposes.
40406	Temporarily restricted donations/grants	The giving of a donation or grant for a specific limited purpose. The restrictions are released once that purpose has been satisfied. When closing the year, the balance in this account is closed out to "Temporarily Restricted Net Assets" account #33003. Restrictions are imposed by the grantor/donor.
40410	Rental of Facilities	Include rental income for school facilities, athletic fields, etc. The school should have contracts or agreements to establish terms.
40415	Tomorrow's Hope Foundation Collection	Money received by the parish or regional school from the annual collection for the Foundation taken by each contributing parish.
40420	Insurance Refunds	Include receipts as a result of insurance claims and rebates
40440	Sale of Surplus Equipment	Include receipts from sale of school surplus equipment and furnishings.
40450	NYS Mandated Services	Include New York State Mandated services payments. Does not include non-cash items or food service receipts or money not paid directly to the school.
40455	Tomorrow's Hope Grants	Funds received as a grant for a specific program or project from the diocese through Tomorrow's Hope. Note: this account is for grants; scholarship funds awarded through TH to individual students should be coded to account 40145).
40457	Contributed Services Revenue	Money that would be used for salary if someone with a religious distinction did not hold position. Approximate value of salary that the school would have paid to a lay individual if the religious was not in the role.
40460	Miscellaneous Income	Auxiliary revenue received which does not classify above.
40610	Publications	Include all receipts from the sale of ads and the sale of publications produced and published by the students under the supervision of teachers and where the school assumes in whole or in part responsibility or control.
40620	Productions	Include all receipts from plays, shows, choral programs, band concerts, etc. sponsored by the school and staged by the students.

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40630	Religious Activities	Include all receipts for student retreats and other religious activities.
40640	Graduation Fees	Include receipts from students as graduation fees.
40650	Other Student Activity Income	Schools may establish sub accounts in the 40650 series for additional student activities for which income is secured and expended through the operating budget.
40660	Athletic Donations	Include all receipts from donors who specifically request that the donated funds be used for athletic purposes. Also include all receipts from such sources as booster club or other fund raising campaigns for athletics.
40670	Gate Receipts	Include all gate receipts from athletic events. Sub accounts can be established for individual sports.
40675	Athletic Insurance Fee	Include insurance fees paid by students for their participation in athletic activities not covered by the regular student insurance program, i.e., football.
40680	Athletic Concessions	Include receipts from concessions at athletic activities/events.
40690	Other Athletic Income	Include athletic income not provided for in other athletic income accounts.
40810	Tuition Assistance	Include scholarships, tuition aid, grants, forgiven tuition, and all other situations where tuition or a portion of it, will not be received from the student or from any other source. This would include work scholarships.
40820	Tuition Refunds	Include cash refunds of tuition and fees to students who had paid in advance and withdraw for various reasons during the school year.
40830	Uncollectible Tuition	Based on past experience, determine the amount of Tuition and Fees, which is assumed to be uncollectible. For budgeting purposes, record the amount in this account. All efforts must be made.
40910	Restructuring Support for VSP	INACTIVE ACCOUNT
40920	Interest Income Unitas	Interest and all income accretion earned on funds that are on deposit in Unitas Investment Fund (all sources of income/loss related to Unitas).
40930	Interest Income	Include interest earned on checking accounts, savings accounts, and other investment earnings, which can be used for general operating purposes.
40940	Other Investment Income	Interest and dividend income earned on savings loans and other investments.
40950	Gain/Loss on Sale of Investment	Funds received from the sale of investments such as stocks and bonds.
40960	Unrealized Gain/Loss on Investment	Difference between cost and current market value of securities. Not from sales transactions
41101	Administrative Salaries-Religious	Include paid compensation for religious serving as principals, assistant principals, etc. Religious' compensation includes the stipend for local and central operating costs and the amount for lodging. Does not include accounts for retirement and social security. Does not include the "Contributed Services" estimate.
41102	Administrative Salaries- Lay	Include gross base salaries for laypersons serving as principals, assistant principals, etc. If the administrator spends a portion of his/her time teaching, a portion of the salary should be charged to Account 42102.

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41103	Clerical Salaries- Religious	Include the stipend and the amount for lodging for religious serving as bookkeepers, secretaries, clerks, etc. Does not include the "Contributed Services" estimate.
41104	Clerical Salaries- Lay	Include gross salaries for lay persons serving as bookkeepers, secretaries, clerks, etc.
41105	Sick pay – lay administrative (title modified)	Money that is accrued for sick pay for professional administrative staff. Follow school sick pay accrual policy of the Education Department. This account will include the offset to any modifications necessary to the accrued sick pay liability (account 32103)
41205	Contributed Services Expense	Money that would be used for salary if someone with a religious distinction did not hold position.
41210	Advertising and Publicity	Include costs for newspaper ads, promotional brochures, etc.
41211	Information Technology Hardware Purchases	All purchases of Computer equipment, including Laptops; personal computers (PC's) and peripheral equipment (regional schools should capitalize expenditures > \$5,000 (account #31613)
41215	Computer Support & Maintenance	Include fees paid for contracted data processing for mailing labels, scheduling, records, report cards, payroll, installation & maintenance contracts for computer equipment, licensing agreements, etc.
41220	Admin. Staff Devel. Exp	Include costs for administrative personnel for workshops, seminars, continuing education expenses, etc., for their professional growth and development.
41225	Dues & Subscriptions	Include all membership fees, subscriptions, etc., related to administration or to the school in general.
41230	Conference and Travel	Include costs for administrative conferences, conventions and travel.
41235	Minor Equipment & Furnishings	Include costs for new or replacement equipment and furnishings for the administrative area of the school. Also include amounts for any installment payments on administrative equipment purchases, except for telephone and duplicating equipment.
41240	Equipment Repairs & Maint	Include cost of maintenance contracts and general repairs of administrative equipment.
41243	Depreciation on Capitalized Expense	Depreciation Expense accounted for when value is considered to decrease over time. See school depreciation policy.
41245	Postage	Include all postage for school. Also include meter rental fees, etc.
41250	Printing	Include all administrative printing expenditures. This would include printing of handbooks, newsletters, directories, etc.
41255	Duplicating	Include all costs associated with administrative duplicating equipment such as lease fees, paper, toner, fluid, etc. and any installment payments on duplicating equipment.
41260	Stationery & Supplies	Include all stationery and office supplies used for administrative purposes. Does not include general classroom supplies such as paper, chalk, etc. Does not include departmental supplies for art, science, etc.
41265	Professional Services	Include legal, accounting and other professional service fees paid to outside firms.
41270	Telephone	Include all telephone costs for service, equipment, long distance, etc. Also include any installment payments on purchases of phone equipment.
41271	Cable	Include all Cable/internet costs for service, equipment, etc. Also includes all installation as well as any installment payments on purchases of equipment.
41275	Automobile Insurance	Include premium for automobile insurance for school vehicles.
41280	P.S.I.P.	Insurance premiums paid for coverage to provide for statutory coverage of lay employees in the event of other than job related illness or personal injuries. The employee may be required to contribute to the

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		cost of this insurance coverage.
41285-01	Interest Payments - DRVC	Payment of interest expense on DRVC debt (include late charges on operating bills)
41285-02	Interest Payments	Payment of interest expense to outside sources (non DRVC creditor)
41290	Bank Fees	Any service charges and fees connected with the school bank accounts. Include cost of checkbooks and rentals, such as safe deposit boxes.
41295	Misc Admin Expenditures	Include other occasional administrative expenditures for which no other category is available.
42101	Inst. Salaries-Prof Religious	Include compensation for all full-time and part-time religious faculty. Religious' compensation includes the stipend for local and central operating Costs and the amount for lodging. Does not Include amounts for retirement and Social Security or medical. Does not include "Contributed Services" estimate.
42102	Inst. Salaries-Prof Lay	Include gross base salaries for all full-time and part-time lay faculty.
42103	Other Instructional Salaries	Include salaries for non-professional staff positions. These include lay an religious teachers' aides, para-professionals, etc.
42104	Extracurricular Salaries	Include salaries/stipends for extracurricular activities, including athletics, paid to school faculty and staff. Include any salaries/stipends paid to outside, non-teaching personnel for activities supervision.
42105	Substitute Salaries	Includes all wages paid for substitute teachers for sick days, replacement of teachers for in-service, etc. (Use the prior two years experience to develop a budget figure.)
42106	Sick pay – lay professional instructional (title modified)	Include amounts paid to school faculty for unused sick leave. This account will include the offset to any modifications necessary to the accrued sick pay liability (account 32103) See sick pay accrual policy.
42107	Accrued Sick Pay - Instruction	INACTIVE
42205	Contributed Services	Money that would be used for salary if someone with a religious distinction did not hold position. This is an estimate of the salary of the value of the salary that would have been paid if the individual were lay rather than religious.
42210	Inst Staff Dev. Expenditures	Include expenditures of instructional staff for workshops, seminars, in-service, continuing education expenditures, etc. for their professional growth and development.
42215	Faculty Travel Conference Convention	Include expenditures for travel of instructional staff Including mileage allowances for personal car use for travel to everyday activities and to conventions, conferences, etc. Include expenditures for registration at conventions, speakers, etc.
42220	Minor Instruction Equip & Furnishings	Include costs of purchase and repairs of general equipment and furnishings for classroom instructional purposes such as student desks, tables, chalkboards, window shades, etc. Includes typewriters, computers, etc. for instructional purposes.
42222	Depreciation on Capitalized Equip.	Depreciation Expense accounted for when value is considered to decrease over time. See depreciation policy.
42225	Instructional Supplies	Include costs for general classroom supplies such as duplicating paper, chalk, pencils, etc. These are usually small, incidental expenditures.
42230	Instructional Materials	Include expenditures for supplies, which are actually or constructively consumed in the, teaching-learning process. Some examples are test tubes, science supplies, art supplies, chemicals, and food for instructional program, music supplies, magazines and periodicals.

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42245	Instructional Duplicating	Include costs for all instructional printing and duplicating costs. Includes teachers' use of duplicating services for tests, handouts, etc.
42250	Testing	Include all costs associated with testing programs for students.
42260	Student Assemblies	Include all expenditures for speakers, etc. for student assemblies.
42270	Educational TV	Include all expenditures for television fees paid for cable or satellite in support of school program.
42295	Misc. Inst Expenditures	Include occasional expenditures incurred for the instructional program for which no other category is available.
42310	Books and Periodicals	Include expenditures for purchase of school library books used for supplemental reading or reference. Also record here costs of binding or other repairs to school library books. Include costs for periodicals and newspapers for general use in the school.
42320	Audio Visual Materials	Include expenditures for audiovisual materials (not equipment) used in the instructional program, such as filmstrips, films, recordings, exhibits, charts, software, television and radio materials, including the rental of such materials.
42330	Audio Visual Equipment	Include purchase and repair costs for all audiovisual equipment, DVD's, etc.
42340	Misc. Library/Media Expend.	Include other library/media expenditures, which do not fit in the above categories.
43101	Main/Janitorial Salaries	Include salaries for full-time and part-time personnel actually employed by the school, involved in plant operation such as maintenance persons, cleaning persons, custodians, firemen, watchmen, janitors, etc.
43102	Alloc. Maint./Janitorial Salaries	When maintenance/janitorial personnel are on the church payroll, include that portion person's salary and benefits, which should be allocated to the school based on time spent for the school maintenance.
43103	Accrued Sick Pay – Admin	INACTIVE (use account #41105 for professional administrative lay personnel sick pay and account #42106 for instructional lay personnel sick pay)
43210	Contracted Jan. Services	Include expenditures for contracted janitorial services.
43220	Other Contracted Services	Include expenditures for services such as snow removal, lawn care, pest control, trash removal, etc. Also include maintenance contracts for elevators, security systems, boilers, (HVAC) Heating/ventilation/air conditioning, etc.
43230	Gas	Cost of gas.
43231	Fuel Oil	Cost of Fuel Oil
43232	Electric	Cost of electricity
43233	Water	Include expenditures for water/sewer.
43240	Plant and Maint. Supplies	Include expenditures for brooms, mops, cleaners, paper supplies, light bulbs, and other such custodial supplies. Also include repair parts, paint and small tools used in making repairs and maintaining the plant.
43250	General Repairs and Maint.	Include charges by outside contractors for day-to-day repairs to building and site and repairs to equipment except administrative, instructional, food service, or transportation equipment, which would be charged to these expenditure areas.
43260	Minor Plant Equipment	Include costs of new and replacement equipment such as vacuums, mowers, tractors, etc. for the school plant and for operation and maintenance of it.

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43265	Deprec. on Cap. Equipment	Depreciation Expense accounted for when value is considered to decrease over time.
43270	Vehicles	Include purchase and maintenance of school cars, vans, and trucks, which are not part of the pupil transportation programs. Also include purchase and maintenance of cars for religious staff.
43275	P.S.I.P.	Include all premiums paid for the diocesan self-insured program for the school (i.e. liability, theft, comprehensive).
43285	Rental Expense	Include fees paid by the school to rent facilities.
43290	Equipment Lease	Include expenditures for lease on copiers, printers, etc.
43295	Misc. Plant Operating Expenditures	Include other occasional plant expenditures for which no other category is available.
44010	Fringe Benefits-Rel.	Include costs for medical insurance, retirement and social security paid for religious.
44020	Hosp./Maj. Med./Life Ins.-Lay	Include costs for group hospitalization, major medical and life insurance paid for lay teachers and other lay staff.
44030	Disability Insurance	Include costs for disability insurance for school staff.
44040	Workmen's Comp. Insurance	Include costs for workmen's compensation insurance for school staff.
44050	Social Security	Include only employer's share of social security taxes for all lay personnel employed by the school.
44060	Unemployment Comp.	Include any school payments made to unemployment compensation funds. Schools should be on tax basis.
44070	Retirement/Pension Plan-Lay	Include school's contribution to employee retirement and pension plans for lay teachers and other lay staff.
45330	Parents' Organization	Include expenses paid for the school for parents' groups fundraising efforts.
45340	Alumni Donations	Include expense paid for the school from the Alumni fundraising efforts.
45350	Student Fund Raising	Include expenses of student fund raising activities when these expenses are to be used for general operating purposes. All gross revenues from student fund raising are reflected in 40350.
45360	Special Fund Raising	Include expense from major fund raising events conducted for the school-by-school supporters when expenditure is paid for general operating purposes. Use this account for events, which do not fit under other Fund Raising/Development accounts.
45370	Bingo & Raffle Expense	Expenses associated with operating a bingo or raffle fundraising event(s). This would include payouts to prize winners.
45380	Expense from Endowment	Expense from Endowment Funds or other restricted funds if the interest expense is for general operating purposes.
46610	Publications	Include costs of purchased services and all materials and supplies used by students in preparation of student publications, including yearbook, newspaper, etc.
46620	Productions	Include all costs for production of student plays, shows, choral programs, band concerts, etc. sponsored by the school and staged by students.
46630	Religious Activities	Include all costs for student retreats and other religious activities.
46640	Graduation Expenditures	Include expenditures associated with graduation ceremony such as caps and gowns, diplomas, speakers, rental of halls, etc.
46650	Other Student Activities	Schools may establish sub accounts in the 46650 series for other student activities expenditures, which are a part of their school program.

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46660	Athletic Expenditures	Include all costs by various sports departments involved in conducting the athletic program. This would involve supplies, uniforms, referee fees, athletic travel, rental of vehicles and facilities, equipment purchase, and repair.
46690	Other Athletic Expenditures	Include general athletic costs not charged to a specific sport.
47100	Bookstore (Net)	Income and Expense for bookstore operations.
47200	Cafeteria income	Receipts from student cafeteria operations (expense is reported separately)
47250	Cafeteria expense	Expense from food service/cafeteria operation (income is reported in account #40655)
47300	Vending Machines (Net)	Inactive – include with food service activity
47400	Pupil Transportation (Net)	Income and Expense for pupil transportation.
48120	Principal Payments	Inactive
48510	Major Repair Buildings	Include here any substantial repairs, alterations or changes that extend the useful life of the building or change the facilities to make them more useful or desirable.
48515	Capital Equipment	Include major expenses of over \$25,000 for capital equipment.
48520	Major Repairs Site	Include costs of improvements such as roads, repaving, sewers, landscaping, etc.
48530	New Construction	Include cost of construction of new buildings such as sheds, garages, etc. and purchase of mobile classrooms. Also includes additions to the present building. Include only new construction, which is part of the operating budget. Includes General contractor, architects, etc.
48910	VSP Severance	Inactive
48911	Depreciation Expense	Expenses taken on Fixed Assets held by school. See depreciation policy
48912	Loss on Sale	Any loss taken when school property is sold.
48920	VSP Medical	Inactive

Modified Account

New Account

Inactive – no longer used