

**CATHOLIC DIOCESE OF PEORIA
ACCOUNT DESCRIPTIONS - PARISHES**

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	AUTHORIZED BUILDING PROGRAM	.20
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	PARISH ORGANIZATION ACCOUNTS	.90

BALANCE SHEET ACCOUNTS

1000 - 1999 ASSETS

1009	PETTY CASH: A cash fund for the payment of small bills for the parish, e.g. postage due on letters.
1010 - 1049	CHECKING ACCOUNTS: Cash accounts used primarily for the depositing of parish receipts and the payment of bills by check.
1050 - 1059	SAVINGS ACCOUNTS: Cash deposited in savings accounts, certificates of deposit and similar accounts.
1060 - 1069	DIOCESAN AID, NFP DEPOSITS: Cash deposited in Diocesan Aid.
1099	TOTAL CASH
1200 - 1299	ACCOUNTS RECEIVABLE: An account for recording the amounts billed to and due from students or parishioners. This account might be used for the billing of student tuition or pledges for a building fund drive. In many parishes it will probably not be used.
1500 – 1599	PROPERTY, BUILDINGS AND EQUIPMENT
1501 – 1509	PROPERTY: Accounts for the various properties owned. The amounts are for the cost of the land. Building costs are in separate accounts.
1510 – 1519	BUILDINGS: Each building should be assigned a separate account number.
1520 – 1579	EQUIPMENT: Equipment may be grouped by category with separate detail ledgers for individual items.
1580 – 1598	ACCUMULATED DEPRECIATION: An accumulated depreciation account should be assigned for each asset category.
1599	TOTAL PROPERTY, BUILDINGS, AND EQUIPMENT
1999	TOTAL ASSETS

2000 - 2999 LIABILITIES

2001 - 2099 ACCOUNTS PAYABLE: An account for recording bills owed to suppliers.

2100 - 2199 ACCRUED PAYROLL TAXES

FEDERAL INCOME TAX PAYABLE: Federal income tax withheld from employees' payroll which is to be remitted to the Internal Revenue Service.

ILLINOIS INCOME TAX PAYABLE: State income tax withheld from employees' payroll which is to be remitted to the Illinois Internal Revenue Service.

FICA TAX PAYABLE: The employees' withholding and the employer's share of FICA tax which is to be remitted to the Internal Revenue Service.

2200 - 2299 PAYROLL DEDUCTIONS PAYABLE

403b PAYABLE: Employee and employer contributions for the 403b retirement plan which are to be remitted to the company.

MEDICAL INSURANCE PAYABLE: Employee contributions for medical insurance which are to be remitted to the company.

2300 - 2399 LOANS PAYABLE - DIOCESAN AID, NFP: An account for recording the principal and interest of each note issued for a loan from the Diocesan Aid. Payments of the principal and interest reduce the amounts in these accounts.

2500 - 2599 COLLECTIONS PAYABLE

Collection accounts may be set up in two ways:

1. Receipts and disbursements are recorded in the same account. The balance will show what needs to be remitted to diocese, missionary, or local group.
2. Receipts are recorded in one account. In a second account the disbursements are recorded. When all funds have been remitted to the diocese, missionary, or local group, the two accounts will have the same balance.

2501 - 2569 NATIONAL/DIOCESAN COLLECTIONS

CATHOLIC POST COLLECTION: Collection for subscriptions to the Catholic Post for parishioners.

CATHOLIC RELIEF SERVICES COLLECTION: Collection for the American Catholic Overseas Relief Fund, usually taken up on the fourth Sunday of Lent.

PETER'S PENCE: Collection for the Holy Father taken up on Pentecost Sunday (50 days after Easter).

LIABILITIES (CONT)

NATIONAL/DIOCESAN COLLECTIONS: (CONT)

MISSION SUNDAY COLLECTION: Collection for the Propagation of the Faith taken up on the 4th Sunday in October

CAMPAIGN FOR HUMAN DEVELOPMENT COLLECTION: Collection taken up on the Sunday after Thanksgiving.

HOLY LAND COLLECTION: Collection for the Holy Land Shrines taken up on Good Friday.

RETIREMENT FUND FOR RELIGIOUS COLLECTION: Collection for the retirement needs of religious taken up on the 3rd Sunday of Advent.

AID TO EASTERN EUROPEAN CHURCHES COLLECTION: Collection for the churches in Eastern Europe taken up on the 1st Sunday after Valentine's Day.

MISSIONARY CO-OP COLLECTION: Collection taken up for missionary work by a group which is part of the Missionary Co-op Program of the Diocese.

2570 - 2599 LOCAL COLLECTIONS

Since local collections vary (e.g. St. Vincent de Paul, Food Pantry, etc), the parish may decide the accounts which will be set up.

2900 IN/OUT ACCOUNT: An account for recording receipts and disbursements for the convenience of having a check written, e.g. employee donations for a wedding gift for another employee.

2999 TOTAL LIABILITIES**3000 - 3999 NET ASSETS**

3000 UNRESTRICTED NET ASSETS: The net amount resulting from operation of the parish at the beginning of a fiscal year (Assets minus liabilities).

3010 CURRENT YEAR INCREASE/DECREASE: The net amount resulting from the operations of the parish for the current fiscal year (Receipts minus disbursements).

3020 TEMPORARILY RESTRICTED NET ASSETS: The amount resulting from assets that are temporarily restricted by donor-imposed restrictions that require the parish or institution to expend the resources either for a particular purpose or after the expiration of a certain period of time. Designations by the pastor or institutional governance or management are not restricted and should be included in unrestricted net assets.

3030 PERMANENTLY RESTRICTED NET ASSETS: The amount resulting from donor-imposed restrictions that the corpus be invested in perpetuity and only the income is made available.

3099 TOTAL NET ASSETS**3999 TOTAL LIABILITIES AND NET ASSETS**

ACCOUNT DESCRIPTIONS - PARISHES

PARISH REVENUE

- 4001 - 4099 **ORDINARY REVENUE**
- 4001 - 4049 **COLLECTIONS FOR THE PARISH**
- 4001 - 4019 SUNDAY/HOLYDAY COLLECTIONS: All checks and cash received from the offering taken up on Sundays and Holydays which is for the support of the church. Tuition income is not recorded in this account.
- 4020 - 4039 SPECIAL PARISH COLLECTIONS: All monies collected to help defray expenses incurred by the parish on a regular basis - e.g. fuel, energy, flowers, ordinary building maintenance, vigil lights, school support, etc.
- 4040 – 4049 *GIFTS/DONATIONS/RECEIPTS: All other Gifts, Donations, Receipts of the parish, unless restricted by approved resolution, that are or will be expended in the normal course of ordinary operating expenses.*
- 4050 - 4099 **INVESTMENT INCOME**
- 4051 - 4059 CHECKING/MONEY MARKET INTEREST: Interest earned on checking and money market accounts. Interest is recorded when it is earned and not just when it is withdrawn.
- 4060 - 4079 SAVINGS INTEREST: Interest earned on savings accounts, certificates of deposit, and any similar financial instruments.
- 4080 - 4087 DIOCESAN AID, NFP INTEREST: Interest earned on regular parish funds on deposit with the diocese. Interest is recorded when it is earned and not just when it is withdrawn.
- 4088 PARISH ENDOWMENT INTEREST: Interest earned on parish funds which have been set aside by resolution in a formal endowment.
- 4090 - 4097 **RENTAL AND PROPERTY INCOME**
- 4091 - 4094 RENT - PARISH FACILITIES: Income received from the rental of the parish hall and other facilities for events not sponsored by the parish, e.g. wedding receptions.
- 4095 - 4097 OTHER PROPERTY INCOME: Net income generated from other property owned by the parish but not used directly for its ministry, e.g. farm income, commercial property, etc.
- 4098 STOLE FEES: Monies received for baptisms, weddings, funerals, etc. by the priest who has chosen the option of receiving a monthly stole fee allowance.
- 4099 **TOTAL ORDINARY INCOME:** The total of all income from accounts 4001 to 4098.

REVENUE (continued)

4100 - 4189	EXTRAORDINARY REVENUE
4101 - 4139	GIFTS/DONATIONS/MEMORIALS/BEQUESTS
4102 - 4109	GIFTS/DONATIONS: One-time gifts and donations from <i>non-parish individuals, non-parish organizations, or foundations received as the result of an approved resolution</i> . Weekly and other periodic or scheduled collections are included in ordinary income.
4110 - 4119	MEMORIALS: Income given in memory of an individual, e.g. deceased person.
4120 - 4129	BEQUESTS: Income left to a parish from a will for general or designated parish use.
4135	ADA REBATE: Income over goal from the Annual Stewardship Appeal which is returned to the parish.
4140 - 4159	FUND RAISING REVENUE
4140 - 4149	FUNDS FROM PARISH ORGANIZATIONS: Income from parish organizations or societies for a specific or general parish use.
4150 - 4159	SOCIALS/BAZAARS: Income from parish fund raisers and events held to supplement operating funds or for a special need or purpose.
4160	OTHER REVENUE
4161	SALE OF REAL ESTATE: Proceeds from the sale of property owned by the parish.
4162	INSURANCE CLAIM: Monies received from an insurance settlement.
4189	TOTAL EXTRAORDINARY REVENUE: The total of all accounts from 4100 to 4188.
4199	TOTAL PARISH REVENUE: The total of ordinary and extraordinary revenue.

REVENUE (continued)

- 4300 - 4399 **AUTHORIZED BUILDING PROGRAM:** Accounts established by a formal diocesan resolution for a specific period of time for the specific purpose of a new building or major renovation project.
- 4301 - 4304 COLLECTIONS: Income from a special collection taken up for a resolution authorized building program.
- 4305 - 4309 GIFTS/DONATIONS: Gifts or donations restricted for the resolution authorized building program.
- 4311 - 4314 MEMORIALS: Gifts or donations given in memory of an individual and restricted for the building program.
- 4321 - 4324 BEQUESTS: Income left to a parish from a will and restricted in that will for the building program.
- 4350 - 4359 INTEREST: Interest earned on the authorized building program accounts.
- 4381 TRANSFER FROM PARISH OPERATING ACCOUNTS: Monies transferred from the general operating funds of the parish and designated for the authorized building fund.
- 4399 **TOTAL REVENUE – AUTHORIZED BUILDING PROGRAM:** The total of accounts 4300 to 4398.
- 4400 - 4499 **SCHOOL ENDOWMENT:** Accounts established by a formal diocesan resolution, including operating procedures, for the purpose of generating income for education.
- 4405 - 4409 GIFTS/DONATIONS: Gifts or donations restricted for the authorized endowment.
- 4411 - 4414 MEMORIALS: Gifts or donations given in memory of an individual and restricted for the endowment.
- 4421 - 4424 BEQUESTS: Income left to the parish from a will and restricted in that will for the endowment.
- 4450 - 4459 INCOME FROM INVESTMENTS: Income earned on the investments in the endowment accounts.
- 4481 TRANSFER FROM PARISH OPERATING ACCOUNTS: Monies transferred from the general operating funds of the parish and designated for the endowment fund.
- 4499 **TOTAL REVENUE – SCHOOL ENDOWMENT:** The total of accounts 4400 to 4498.
- 4600 - 4699 PROGRAMS: (e.g. Parish Day Care Center) If all the financial records are being handled by the parish for these programs, this section of accounts is used to record program revenue. Since programs are varied, the parish may set up revenue accounts applicable to its programs.
- 4900 - 4999 PARISH ORGANIZATIONS: (e.g. Men's Club) If all the financial records are being handled by the parish for parish organizations, this section of accounts is used to record program revenue. Since organization accounts vary, the parish may set up revenue accounts applicable to its organizations.

REVENUE (continued)

5000 - 5899 **EDUCATION:** Accounts in this category include ones for the school and the religious education and adult education programs.

5100 - 5199 **SCHOOL**

5100 - 5109 **TUITION AND FEES**

TUITION: Receipts collected for the payment for instruction - only amounts explicitly and specifically assessed against students or parents as tuition.

STUDENT FEES: Fees charged for textbook rental, textbook sales, student athletics, and other similar charges.

EXTENDED CARE FEES: Receipts collected for before and after care, day care, etc. programs.

PRE-SCHOOL FEES: Receipts collected for pre-school programs.

OTHER FEES: Receipts of fees from the normal operation of the school.

5110 - 5119 **CONTRIBUTIONS AND GRANTS**

GRANTS: Receipts from grants.

CONTRIBUTIONS: Unrestricted donations or gifts. Contributions with restrictions or for specific purposes designated by the donor are additions to temporarily or permanently restricted net assets. This does not include Special Collections for School Support.

FUND RAISING: Proceeds from fund raising programs (e.g. bake sales, candy sales) to raise money for the operation of the school or specific programs.

BEQUESTS: Receipts of gifts made through a will after the death of the donor.

5120 - 5129 **OTHER RECEIPTS**

INTEREST: Interest earned on savings account, certificates of deposit, and other investments.

NET ASSETS RELEASED FROM RESTRICTIONS: Recognition of income when the conditions of the temporary restrictions are satisfied.

5199 **TOTAL REVENUE - SCHOOL**

REVENUE (continued)**5300 - 5399 CAFETERIA**

GOVERNMENTAL SUBSIDIES: Funds received from federal, state or local government in support of the school lunch program.

SCHOOL LUNCH PROGRAM: Receipts from the sale of daily breakfasts and lunches to students.

BANQUETS: Proceeds from the use of the school cafeteria for banquets.

OTHER RECEIPTS: Other receipts from the normal operation of the cafeteria.

5399 TOTAL REVENUE - CAFETERIA**5400 - 5499 TRANSPORTATION**

BUS FEES: Bus fees charged to students.

OTHER FEES: Any other transportation receipts collected in the normal operation of the school.

5499 TOTAL REVENUE - CAFETERIA**5500 - 5599 RELIGIOUS EDUCATION AND ADULT EDUCATION**

RELIGIOUS EDUCATION FEES: Fees charged for textbook rental, textbook sales and other similar charges.

CONTRIBUTIONS: Donations or gifts, including those for specific purposes designated by the donor.

OTHER: Other receipts for the normal operations of the religious education program.

5599 TOTAL REVENUE - RELIGIOUS EDUCATION AND ADULT EDUCATION**5899 TOTAL REVENUE - EDUCATION****5999 TOTAL REVENUE**

PARISH DISBURSEMENTS**6000 - 6999 PARISH OPERATING DISBURSEMENTS****6001 - 6099 SALARIES AND BENEFITS****6002 - 6029 CLERGY SALARIES**

ASSIGNED CLERGY: Basic salary, stole fee allowance, and auto allowance paid for the priest(s) assigned to the parish or mission.

EXTRA CLERGY: Stipend paid to a priest who renders services while the assigned clergy are away for vacation, retreat, illness, sabbatical.

DEACONS: Salary for services rendered by a permanent deacon.

SEMINARIANS: Salary for services rendered by a seminarian assigned to the parish on a temporary basis.

6030 - 6069 RELIGIOUS/LAY SALARIES

PASTORAL ASSOCIATE: Salary for a person hired to render service as a pastoral associate for the parish.

SECRETARIAL: Salary for a person(s) hired to provide secretarial service to the parish. If one person serves as both secretary and bookkeeper, you may wish to title the account: secretarial/bookkeeping.

BOOKKEEPING: Salary for a person(s) hired to provide bookkeeping service to the parish.

HOUSEKEEPING: Salary for a person(s) hired to cook or care for the rectory.

MAINTENANCE: Salary for a person(s) hired to provide maintenance, janitorial, grass cutting, etc. services to the parish.

LITURGY/MUSIC: Salary for a person(s) hired as a liturgy director, musician, choir director, etc. for the parish.

OTHER CLASSIFICATIONS: Your parish may have need for additional classifications although most will be included in the ones listed above.

PARISH DISBURSEMENTS (continued)6070 -6079 **PAYROLL TAXES (EMPLOYER)**

FICA TAX (EMPLOYER): The amount of FICA tax paid by the employer; this amount matches the amount deducted from employees' wages. Taxes withheld from employees' paychecks are not recorded in this account. FICA taxes are not withheld or paid by the parish for priests. Priests are self-employed for FICA tax purposes.

UNEMPLOYMENT TAX: The tax paid to the diocesan unemployment insurance program.

6080 - 6098 **BENEFITS**

MEDICAL INSURANCE EXPENSE: Premiums paid by the parish for clergy, religious, and lay people who are enrolled in the diocesan health insurance program.

403b EXPENSE -LAY: The contribution made by the parish for employees eligible to participate in the 403b program. The employees' contributions are not recorded in this account.

403b EXPENSE - CLERGY: The contribution made by the parish for the 403b Program for priests assigned to the parish. The priests' contributions to the 403b Program are not recorded in this account.

CLERGY AID EXPENSE: The contribution made by the parish to the Clergy Aid Society for priests assigned to the parish.

CONT EDUC/RETREAT/BOOKS - CLERGY: Expense reimbursements for continuing education, books, retreat, and/or educational materials submitted by a priest according to diocesan policy.

CONT EDUCATION/BOOKS - OTHER: Expense reimbursements for continuing education and books included in an employee's work agreement.

GIFTS: Gifts given to staff members, e.g. Christmas. Bonuses and gifts are usually taxable to the employee.

PARISH DISBURSEMENTS (continued):**6100 - 6199 SUPPLIES AND SERVICES**

OFFICE SUPPLIES: Expenditures for bank charges and supplies, such as stationery, computer supplies, etc. used in the parish office.

ADVERTISING: Expenditures for advertising for the parish, e.g. hiring, parish events, etc.

PRINTING/COPYING: Expenditures for copying and printing.

POSTAGE/SHIPPING: Expenditures for postage and shipping charges.

In a small parish, the above 4 accounts may be combined into the one account, Office Supplies.

BOOKS/PERIODICALS/SUBSCRIPTIONS: Expenditures for books, newspapers, magazine subscriptions for use by the pastor and parish staff.

CATHOLIC POST: Expenditures by the parish for the Catholic Post. Parishioner's collections are not recorded in this account.

DUES/MEMBERSHIPS: Expenditures for dues or memberships for the benefit of the parish.

PROFESSIONAL SERVICES: Expenditures for legal fees, payroll processing, auditors, etc.

CHURCH SUPPLIES/MATERIALS: Expenditures for vestments, altar cloths, candles, flowers, hymnals, missalettes, bulletins, etc. for liturgical services.

LICENSES/FEES: Fees for copyright privileges, etc.

6200 - 6299 HOUSEHOLD

TABLE/FOOD EXPENSE: Expenditures for food purchased or for the food allowance for the priest(s) and for food used for parish hospitality.

SUPPLIES: Expenditures for supplies used for the care and cleaning of the rectory.

6300 - 6399 TRAVEL AND MEETINGS

WORKSHOPS/CONFERENCES: Expenditures for workshops and conferences provided for the parish staff.

MILEAGE REIMBURSEMENT - CLERGY: Reimbursement for mileage for parish-related work submitted by a priest. The reimbursement should be supported by details including the date, miles driven, and purpose of the trip.

MILEAGE REIMBURSEMENT - OTHER: Reimbursement for mileage required by an employee's work for the parish and approved by the pastor or his delegate.

PARISH DISBURSEMENTS (continued)**6400 - 6499 EQUIPMENT AND BUILDINGS**

TELEPHONE: Expenditure for telephone for parish.

UTILITIES: Expenditure for electricity, gas, water, sewer.

SERVICING CONTRACTS: Expenditure for services for maintenance of buildings and equipment, such as pest control and copier maintenance.

FURNITURE/EQUIPMENT: Expenditure for purchase of office furniture, machines, and equipment (excluding computers) costing up to a dollar amount set by the parish. Expenditures over this amount are recorded as capital improvements.

COMPUTERS: Expenditure for purchase of computers and computer -related equipment.

EQUIPMENT REPAIRS: Expenditure for repair of equipment.

BUILDING REPAIRS: Expenditure for ordinary and usual maintenance of buildings.

EQUIPMENT REPAIRS: Expenditure for ordinary and usual repairs of equipment.

PROPERTY/LIABILITY INSURANCE: Expenditure for premium paid for coverage under the Diocesan Property Insurance Program.

6500 - 6599 ASSESSMENTS/DONATIONS

DONATIONS: Donations given to individuals or organizations from general parish revenue.

SCHOLARSHIPS: Scholarships awarded to specific elementary and secondary school students of the parish. The check is made payable to the school.

TUITION AID: Donations given to assist an elementary and secondary school students of the parish in paying tuition. The check is made payable to the school.

ELEMENTARY SCHOOL ASSESSMENT: The amount assessed by a consolidated or non-parish school for parish students attending that school.

SECONDARY SCHOOL ASSESSMENT: The amount assessed by a secondary school for parish students attending that school.

6600 - 6699 CAPITAL IMPROVEMENTS/ DEBT

CAPITAL IMPROVEMENTS EXPENSE: Expenditure for building repairs, equipment, parking lots, etc. costing over \$1,000.00 or some figure over that amount which the parish finance committee decides is appropriate for your parish. This account will not be used if the capital improvements are recorded as an asset and depreciated.

INTEREST ON LOANS: Interest expense for parish loans from Diocesan Aid, NFP.

DEPRECIATION EXPENSE: The expense for the allocation of the cost of assets expensed over their useful life.

PARISH DISBURSEMENTS (continued):6700 - 6799 **TRANSFERS**

TRANSFERS: Individual accounts may be set up to record amounts transferred to programs that keep separate accounting records.

6999 **TOTAL DISBURSEMENTS - PARISH****7300 - 7399 AUTHORIZED BUILDING PROGRAM**7301 - 7339 **SUPPLIES AND SERVICES**

OFFICE SUPPLIES: Expenditures for office supplies for a major building program drive.

FUNDRAISING SERVICES: Fees for the services of a fundraising group or company.

7350 – 7359 TRANSFERS FROM OTHER PROGRAMS

7360 – 7369 TRANSFERS TO OTHER PROGRAMS

7399 **TOTAL DISBURSEMENTS - BUILDING****7400 - 7499 SCHOOL ENDOWMENT FUND:**

TRANSFERS TO PARISH: Transfers of endowment money to the parish according to the operating procedures of the endowment.

TRANSFERS TO SCHOOL: Transfers of endowment money to the school according to the operating procedures of the endowment.

7499 **TOTAL DISBURSEMENTS - ENDOWMENT**

PARISH DISBURSEMENTS (continued):

7600 - 7699 PROGRAMS: (e.g. Parish Day Care Center) If all the financial records are being handled by the parish for these programs, this section of accounts is used to record program expenses. Since programs are varied, the parish may set up expense accounts applicable to its programs.

7699 TOTAL DISBURSEMENTS - PROGRAMS

7900 - 7999 PARISH ORGANIZATIONS: (e.g. Men's Club) If all the financial records are being handled by the parish for parish organizations, this section of accounts is used to record organization expenses. Since organization accounts vary, the parish may set up expense accounts applicable to its organizations.

7999 TOTAL DISBURSEMENTS - PARISH ORGANIZATIONS**8000 - 8999 EDUCATION****8000 - 8299 SCHOOL**

8000 - 8159 SALARIES: The gross amounts paid to persons who are employed in positions of a permanent or temporary nature, including personnel substituting for regular employees:

- Administration
- Religious Faculty
- Lay Faculty
- Teachers' Aides
- Secretarial
- Maintenance Staff
- Substitutes

8160 - 8179 BENEFITS

FICA TAXES (EMPLOYER): The amount of FICA tax paid by the employer; this amount matches the amount deducted from the employees' wages. Taxes withheld from employee's paychecks are not recorded in this account.

UNEMPLOYMENT TAX: The tax paid to the diocesan unemployment insurance program.

MEDICAL INSURANCE: Premiums paid by the school for religious and lay employees who are enrolled in the diocesan health insurance program.

403b EXPENSE: The contribution made by the school for employees eligible to participate in the 403b program. The employees' contributions are not recorded in this account.

AUTO ALLOWANCE: Amount paid to an employee without an accounting for the use of the automobile. Allowances are taxable to the employee.

EDUCATION DISBURSEMENTS (continued)**SCHOOL** (continued)

BONUSES AND GIFTS: Cost of gifts or bonuses given to employees, such as Christmas gifts, etc. Bonuses and gifts are usually taxable to the employee.

OTHER: Other employment related benefits.

8180 - 8199 SCHOOL SUPPLIES AND MATERIALS: Disbursements for items which are used in the operation of the school including freight and shipping.

ADMINISTRATIVE: All consumable supplies used in the administrative office, including paper, office forms, postage, pencils, etc.

AUDIO-VISUAL: Films, film strips, recordings, exhibits, charts, maps, television and radio materials, and the rental and postage for such materials.

TEXTBOOKS: Cost of textbooks used in the classroom.

INSTRUCTIONAL MATERIALS: All instructional materials and supplies furnished by the school including workbooks.

LIBRARY BOOKS: Regular or incidental purchases of school library books, including reference books, available for general use by students, including binding, repairing, freight, and shipping.

LIBRARY MATERIALS: Costs necessary to maintain library books and periodicals and conduct the normal operations of the library.

PERIODICALS: Costs of periodicals used in the classroom as well as periodicals and newspapers for general use by the school library.

8200 - 8209 OTHER SUPPLIES AND MATERIALS

JANITORIAL: Supplies and materials of a normal and routine nature, such as brooms, soap, towels, fuses, etc.

ATHLETIC: Equipment used in the operation of the school athletic programs.

8210 - 8229 PURCHASED SERVICES AND OTHER: Costs for services rendered by personnel who are not on the regular school payroll and other expenses.

COPIER MAINTENANCE: Costs of service contracts and service calls for copier maintenance.

PROPERTY INSURANCE: Premium for all types of property and casualty insurance coverage.

EDUCATION DISBURSEMENTS (continued)**SCHOOL** (continued)

UTILITIES - SCHOOL: Utility costs (water, electricity, gas, telephone) for the school.

REPAIRS AND MAINTENANCE: Disbursements for repairs and maintenance of a normal and routine nature, such as painting, trash removal. New equipment and major renovating are not reported here.

OTHER PURCHASED SERVICES: Costs of other contractual services for the school.

MILEAGE REIMBURSEMENT: Reimbursement for mileage required by an employee's work for the school.

WORKSHOPS AND CONFERENCES: Costs for meals, hotel, and other expenses associated with attendance at workshops conferences.

8280 - 8249 **CAPITAL OUTLAY:** Expenditure for building repairs, equipment, parking lots, etc. costing over \$1,000.00 or some figure over that amount which the school finance committee decides is appropriate. This account will not be used if the capital improvements are recorded as an asset and depreciated.

INTEREST ON LOANS: Interest expense for parish loans from Diocesan Aid, NFP.

DEPRECIATION EXPENSE: The expense for the allocation of the cost of assets expensed over their useful life.

8299 **TOTAL DISBURSEMENTS - SCHOOL**

EDUCATION DISBURSEMENTS (continued)**8300 - 8399 CAFETERIA**

8340 - 8349 SALARIES: Gross amounts paid to persons in positions of a permanent or temporary nature, including temporary personnel substituting for regular employees.

8350 - 8359 BENEFITS

FICA TAXES (EMPLOYER): The amount of FICA tax paid by the employer; this amount matches the amount deducted from the employees' wages. Taxes withheld from employees' paychecks are not recorded in this account.

UNEMPLOYMENT TAX: The tax paid to the diocesan unemployment insurance program.

MEDICAL INSURANCE: Premiums paid by the cafeteria for employees who are enrolled in the diocesan health insurance program.

403b EXPENSE: The contribution made by the cafeteria for employees eligible to participate in the 403b program. The employees' contributions are not recorded in this account.

BONUSES AND GIFTS: Cost of gifts or bonuses given to employees, such as Christmas gifts, etc. Bonuses and gifts are usually taxable to the employee.

OTHER: Other employment related benefits.

8360 - 8369 SUPPLIES AND MATERIALS: Supplies and materials used in the operation of the school cafeteria, including freight and shipping.

FOOD: Cost of food and food items.

UTENSILS: Cost of tableware, silverware, etc.

OTHER: Cost of other supplies and materials.

8370 - 8379 PURCHASED SERVICES

FOOD CONTRACTS: Labor and expenses for catering, etc.

REPAIR AND MAINTENANCE: Cost of repair and maintenance of cafeteria equipment.

8380 - 8389 CAPITAL OUTLAY: Expenditure for building repairs, equipment, parking lots, etc. costing over \$1,000.00 or some figure over that amount which the school finance committee decides is appropriate. This account will not be used if the capital improvements are recorded as an asset and depreciated.

INTEREST ON LOANS: Interest expense for parish loans from Diocesan Aid, NFP.

DEPRECIATION EXPENSE: The expense for the allocation of the cost of assets expensed over their useful life.

8399 TOTAL DISBURSEMENTS - CAFETERIA

EDUCATION DISBURSEMENTS (continued)**8400 - 8499 TRANSPORTATION - SCHOOL**

8400 - 8449 SALARIES: Gross amount paid to persons in positions of a permanent or temporary nature, including temporary personnel substituting for regular employees:
 Bus Drivers
 Other

8450 - 8459 BENEFITS:

FICA TAXES (EMPLOYER): The amount of FICA tax paid by the employer; this amount matches the amount deducted from the employees' wages. Taxes withheld from employees' paychecks are not recorded in this account.

UNEMPLOYMENT TAX: The tax paid to the diocesan unemployment insurance program.

MEDICAL INSURANCE: Premiums paid by the cafeteria for employees who are enrolled in the diocesan health insurance program.

403b EXPENSE: The contribution made by the cafeteria for employees eligible to participate in the 403b program. The employees' contributions are not recorded in this account.

BONUSES AND GIFTS: Cost of gifts or bonuses given to employees, such as Christmas gifts, etc. Bonuses and gifts are usually taxable to the employee.

8460 - 8469 SUPPLIES AND MATERIALS

GAS, TIRES, ETC: Cost of fuel, tires, and other normal maintenance items.

8470 - 8479 PURCHASED SERVICES

VEHICLE INSURANCE: Premiums for all types of vehicle insurance coverage.

REPAIRS AND MAINTENANCE: Costs of repairs and maintenance, including labor and expenses incurred in connection with the upkeep of school vehicles. Purchase of new vehicles not recorded in this account.

8480 - 8489 CAPITAL OUTLAY: Expenditure for building repairs, equipment, parking lots, etc. costing over \$1,000.00 or some figure over that amount which the school finance committee decides is appropriate. This account will not be used if the capital improvements are recorded as an asset and depreciated.

INTEREST ON LOANS: Interest expense for parish loans from Diocesan Aid, NFP.

DEPRECIATION EXPENSE: The expense for the allocation of the cost of assets expensed over their useful life.

8499 TOTAL DISBURSEMENTS - TRANSPORTATION

EDUCATION DISBURSEMENTS (continued)**8500 - 8599 RELIGIOUS EDUCATION AND ADULT EDUCATION**

8540 -8549 SALARIES: The gross amounts paid to persons who are employed in positions of a permanent or temporary nature, including personnel substituting for regular employees:
Administration
Religious Faculty
Lay Faculty

8550 - 8569 BENEFITS

FICA TAXES (EMPLOYER): The amount of FICA tax paid by the employer; this amount matches the amount deducted from the employees' wages. Taxes withheld from employees' paychecks are not recorded in this account.

UNEMPLOYMENT TAX: The tax paid to the diocesan unemployment insurance program.

MEDICAL INSURANCE: Premiums paid by the program for religious and lay employees who are enrolled in the diocesan health insurance program.

403b EXPENSES: The contribution made by the program for employees eligible to participate in the 403b program. The employees' contributions are not recorded in this account.

BONUSES AND GIFTS: Cost of gifts or bonuses given to employees, such as Christmas gifts, etc. Bonuses and gifts are usually taxable to the employee.

OTHER: Other employment related benefits.

EDUCATION DISBURSEMENTS (continued)**RELIGIOUS EDUCATION AND ADULT EDUCATION** (continued)

8570 - 8579 **SUPPLIES AND MATERIALS:** Disbursements for items which are used in the operation of the religious education and/or adult education programs, including freight and shipping.

ADMINISTRATIVE: All consumable supplies used in the administrative office, including paper, office forms, postage, pencils, etc.

AUDIO-VISUAL: Films, film strips, recordings, exhibits, charts, maps, television and radio materials, and the rental and postage for such materials.

TEXTBOOKS: Textbooks used in the classroom.

INSTRUCTIONAL MATERIALS: All instructional materials and supplies furnished by the program, including workbooks.

PERIODICALS: Periodicals used in the classroom.

8580 – 8589 **OTHER EXPENSES**

MILEAGE REIMBURSEMENT: Reimbursement for mileage required by an employee's work for the school.

WORKSHOPS AND CONFERENCES: Costs for meals, hotel, and other expenses associated with attendance at workshops conferences.

8599 **TOTAL DISBURSEMENTS - RELIGIOUS EDUCATION AND ADULT EDUCATION**

8999 **TOTAL DISBURSEMENTS - EDUCATION**

9998 **TOTAL DISBURSMENTS - ALL**

9999 **NET INCREASE (DECREASE)**